

PUTNAM COUNTY CUSD #535
BOARD OF EDUCATION MEETING AGENDA
PUTNAM COUNTY PRIMARY SCHOOL - MEDIA CENTER
October 18, 2010
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. Gorenz & Associates - Audit Report	3
VI. CORRESPONDENCE	
VII. CONSENT AGENDA	
A. Approve September 20, 2010 Board of Education Regular and Executive Session Meeting Minutes	14
B. Approve September 16, 2010 Special Board Meeting Regular and Executive Session Minutes.	19
C. Approve September 20, 2010 Budget Hearing Minutes.	22
D. Approve District Bills	24
E. Approve Financial Reports	35
F. Approve Treasurer's Report	97
G. Destroy Executive Session Verbatim Recording of April 20 and April 29, 2009	
H. Appoint Ann Lamboley as Designated Representative of the Board Secretary.	
VIII. REPORTS, UPDATES AND INFORMATIONAL ITEMS	
A. Principals' Reports	99
B. Superintendent's Report	
1. Life Safety Update	106
2. Transportation Update	108

3. District Summary Report Card	109
C. Committee Reports	
1. Policy Committee	
2. Negotiations Committee	
3. Finance Committee	
4. Building/Grounds Committee	
IX. OLD BUSINESS	
A. Second Reading PRESS Plus August 2010 Policy Changes - Action	
X. NEW BUSINESS	
A. Auditor's Report - Action	129
B. Tentative Tax Levy (Action in November)	238
XI. EXECUTIVE SESSION TO DISCUSS THE APPOINTMENT, EMPLOYMENT, COMPENSATION, DISCIPLINE, PERFORMANCE AND/OR DISMISSAL OF SPECIFIC EMPLOYEES OF THE DISTRICT	240
XII. ACTION ITEMS FOLLOWING EXECUTIVE SESSION	
A. Personnel	
B. Release Executive Session minutes of March 4, 2010 - August 16, 2010	
XIII. ADJOURNMENT	
 UPCOMING IN NOVEMBER: IASB Conference Nov 19 - 21	

Putnam County Community Unit School District No. 535

June 30, 2010

	June 30, 2008	June 30, 2009	June 30, 2010
Total Fund Equity (All Funds)	23,699,550	25,897,599	26,549,784
Less: Fixed Assets	(11,664,935)	(17,087,076)	(18,340,065)
Trust and Agency Funds	(52,923)	(53,530)	(53,846)
IMRF/Social Security Fund	(199,558)	(250,535)	(249,295)
Fire Prevention & Safety Fund	(88,979)	(125,706)	(24,756)
Tort Fund	-	(434,435)	(440,905)
Capital Projects Fund	-	(1,431,025)	(1,027,458)
Net Equity in Operating Funds	11,693,155	6,515,292	6,413,459
Less: Construction Commitments	not available	-	(130,807)
Unpaid Teachers' Contracts	not available	not available	(566,711)
Funds Restricted for Special Purposes	(438,369)	-	(34,799)
Unencumbered Equity - Operating Funds Only	11,254,786	6,515,292	5,681,142

Educational Fund	Actual	Budget	Percent
Total Revenues and Other Financing Sources*	7,111,915	7,171,171	99.17%
Total Expenditures and Other Financing Uses*	7,578,581	7,540,686	100.50%

Operations & Maintenance Fund	Actual	Budget	Percent
Total Revenues and Other Financing Sources	1,142,888	1,185,211	96.43%
Total Expenditures and Other Financing Uses	1,028,798	1,148,350	89.59%

Transportation Fund	Actual	Budget	Percent
Total Revenues and Other Financing Sources	817,117	822,595	99.33%
Total Expenditures and Other Financing Uses	657,323	738,361	89.02%

	June 30, 2008	June 30, 2009	June 30, 2010
Financial Profile Score	4.00	4.00	3.65
Financial Profile Designation	Financial Recognition	Financial Recognition	Financial Recognition
Financial Recognition	3.54 - 4.00		
Financial Review	3.08 - 3.53		
Financial Early Warning	2.62 - 3.07		
Financial Watch	1.00 - 2.61		

*Excludes On-Behalf Payments

Putnam County Community Unit School District No. 535

Schedule of Cash Revenue Received

and Cash Expenditures Disbursed

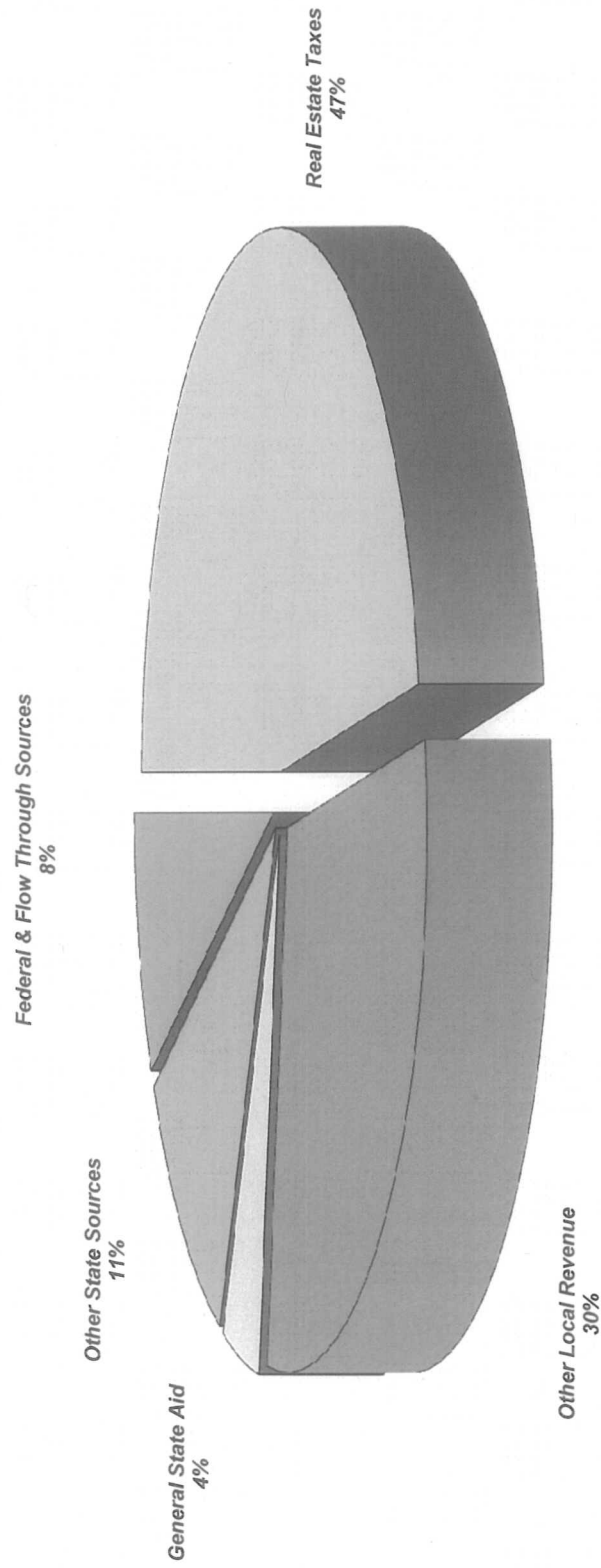
Educational, Operations and Maintenance,

Transportation, and Working Cash Funds

For The Fiscal Years Ended June 30, 2008, 2009 and 2010

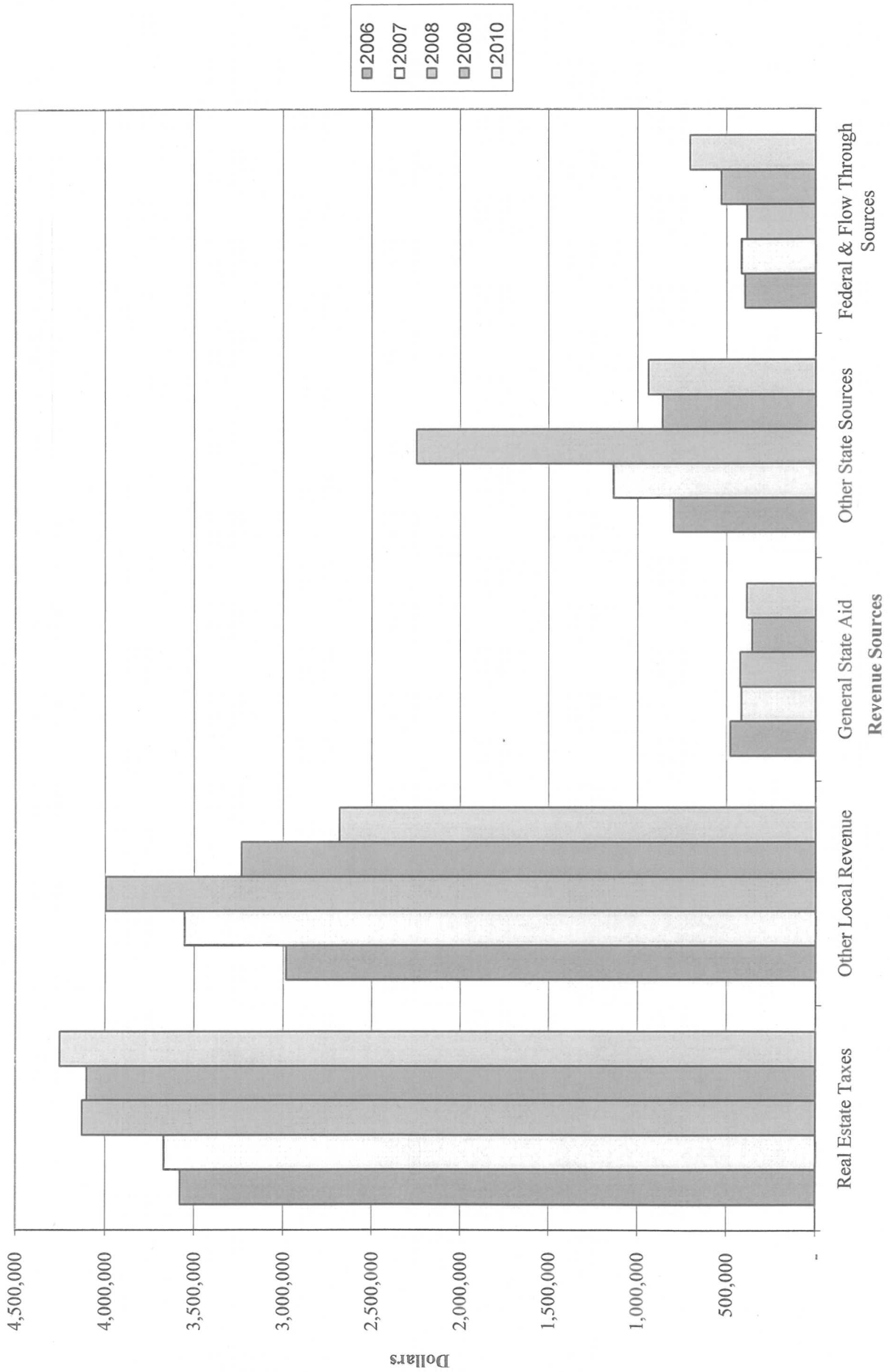
	FY '08	FY '09	FY '10	FY '09 to FY '10
Cash Revenue Received				
From Local Sources				
Taxes	4,127,701	4,100,410	4,251,418	151,008
Other	3,995,926	3,234,170	2,682,621	(551,549)
From State Source:				
General State Aid	422,266	355,740	385,324	29,584
Other	2,246,764	859,435	939,135	79,700
From Federal Sources	384,543	528,840	704,371	175,531
Total Cash Received (Excluding Interfund Trans.)	11,177,200	9,078,595	8,962,869	(115,726)
Cash Expenditures Disbursed:				
Instruction:				
Regular Programs	2,958,818	2,996,229	3,243,544	247,315
Pre-K Programs	0	60,695	55,040	(5,655)
Special Education Programs	1,094,447	1,178,395	1,343,318	164,923
Educationally Deprived/Remedial Programs	160,189	142,005	198,369	56,364
CTE Programs	218,733	245,239	254,020	8,781
Interscholastic Programs	296,233	312,690	194,516	(118,174)
Summer School Programs	21,045	23,341	6,587	(16,754)
Driver's Education Programs	0	50,326	46,606	(3,720)
Total Instruction	4,749,465	5,008,920	5,342,000	333,080
Support Services:				
Pupils	297,839	315,397	321,948	6,551
Instructional Staff	346,638	330,442	323,563	(6,879)
General Administration	296,515	223,308	243,560	20,252
School Administration	372,695	398,762	539,201	140,439
Business:				
Educational Fund	437,756	418,980	404,068	(14,912)
Operations & Maintenance Fund	1,843,503	856,535	1,028,798	172,263
Transportation Fund	582,605	688,602	657,323	(31,279)
Central	9,596	7,588	2,722	(4,866)
Total Support Services	4,187,147	3,239,614	3,521,183	281,569
Payments to Other Governmental Units	117,217	155,983	201,519	45,536
Total Cash Expenditures (Excluding Transfers)	9,053,829	8,404,517	9,064,702	660,185
Excess Cash Revenue Received (Cash Expenditures Disbursed) (Excluding Transfers)	2,123,371	674,078	(101,833)	(775,911)

Putnam County Community Unit School District No. 535
2010 Operating Revenues



Putnam County Community Unit School District No. 535

Operating Revenues



Putnam County Community Unit School District No. 535

Operational Funds

(Educational, Operations and Maintenance, and Transportation)

Disbursement Analysis By Object

For The Fiscal Years Ended June 30, 2009 and 2010

Educational Fund

	FY '09		FY '10	
Salaries and Benefits	5,586,085	81.4%	6,065,073	82.1%
Purchased Services	272,409	4.0%	276,829	3.8%
Supplies and Materials	540,427	7.9%	550,036	7.5%
Capital Outlay	79,773	1.2%	52,609	0.7%
Tuition & Other Objects	380,686.00	5.5%	434,034	5.9%
Total	6,859,380	100.0%	7,378,581	100.0%

Operations & Maintenance Fund

	FY '09		FY '10	
Salaries and Benefits	312,258	36.5%	328,905	31.9%
Purchased Services	138,772	16.2%	122,070	11.9%
Supplies and Materials	312,140	36.4%	275,469	26.8%
Capital Outlay	93,365	10.9%	302,354	29.4%
Total	856,535	100.0%	1,028,798	100.0%

Transportation Fund

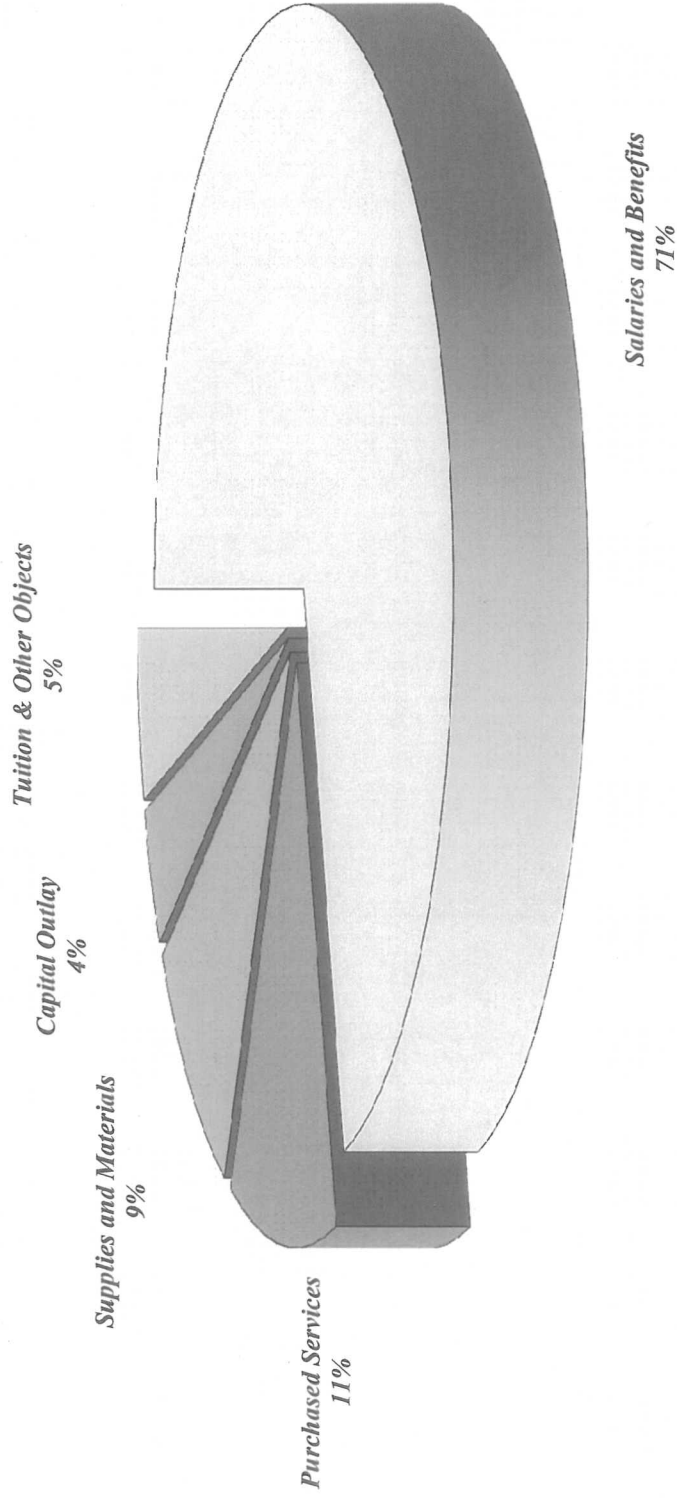
	FY '09		FY '10	
Salaries and Benefits	8,831	1.3%	8,572	1.3%
Purchased Services	679,771	98.7%	648,751	98.7%
Total	688,602	100.0%	657,323	100.0%

Total Operating Funds

	FY '09		FY '10	
Salaries and Benefits	5,907,174	70.3%	6,402,550	70.6%
Purchased Services	1,090,952	13.0%	1,047,650	11.6%
Supplies and Materials	852,567	10.1%	825,505	9.1%
Capital Outlay	173,138	2.1%	354,963	3.9%
Tuition & Other Objects	380,686.00	4.5%	434,034.00	4.8%
Total	8,404,517	100.0%	9,064,702	100.0%

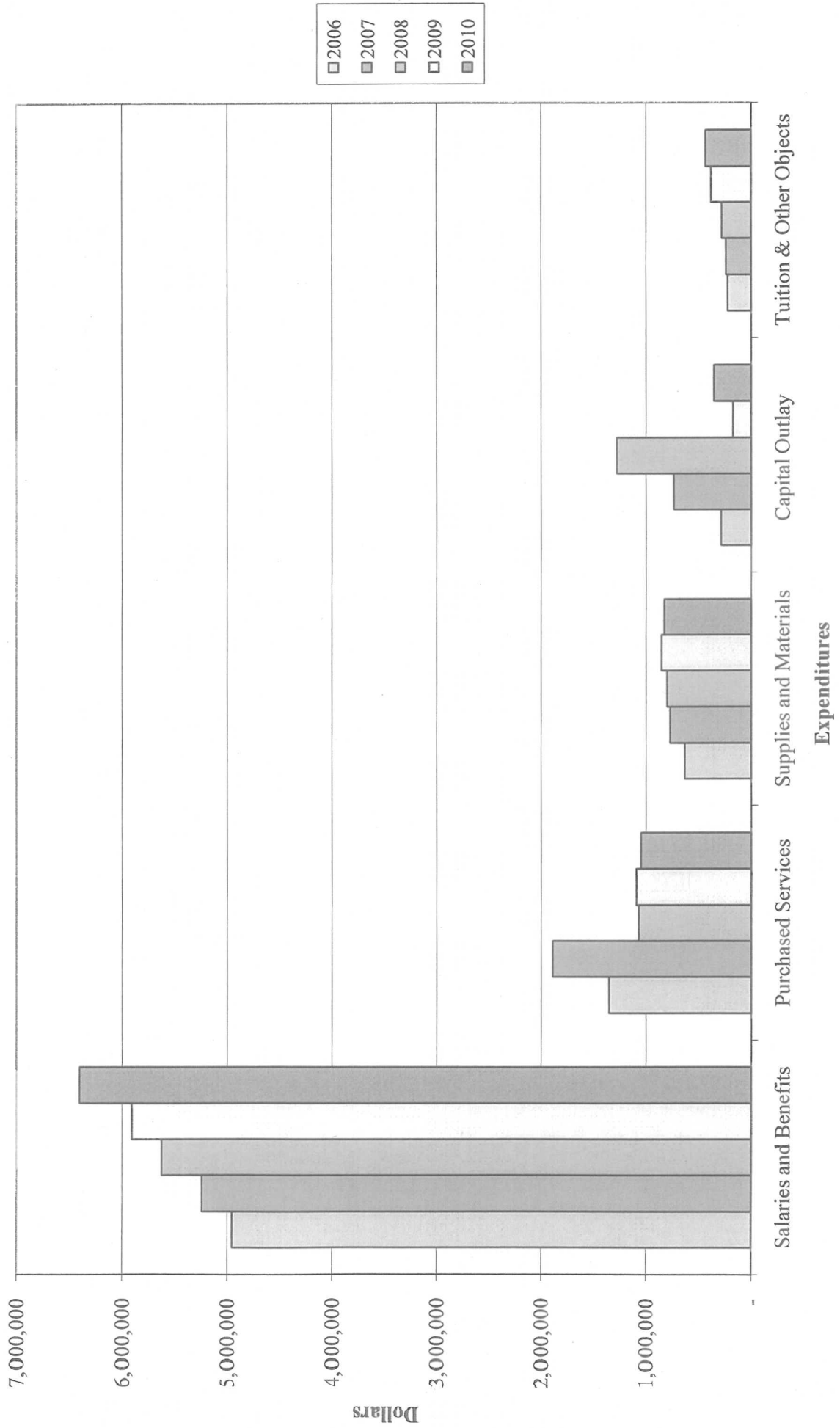
Putnam County Community Unit School District No. 535

2010 Operating Expenditures



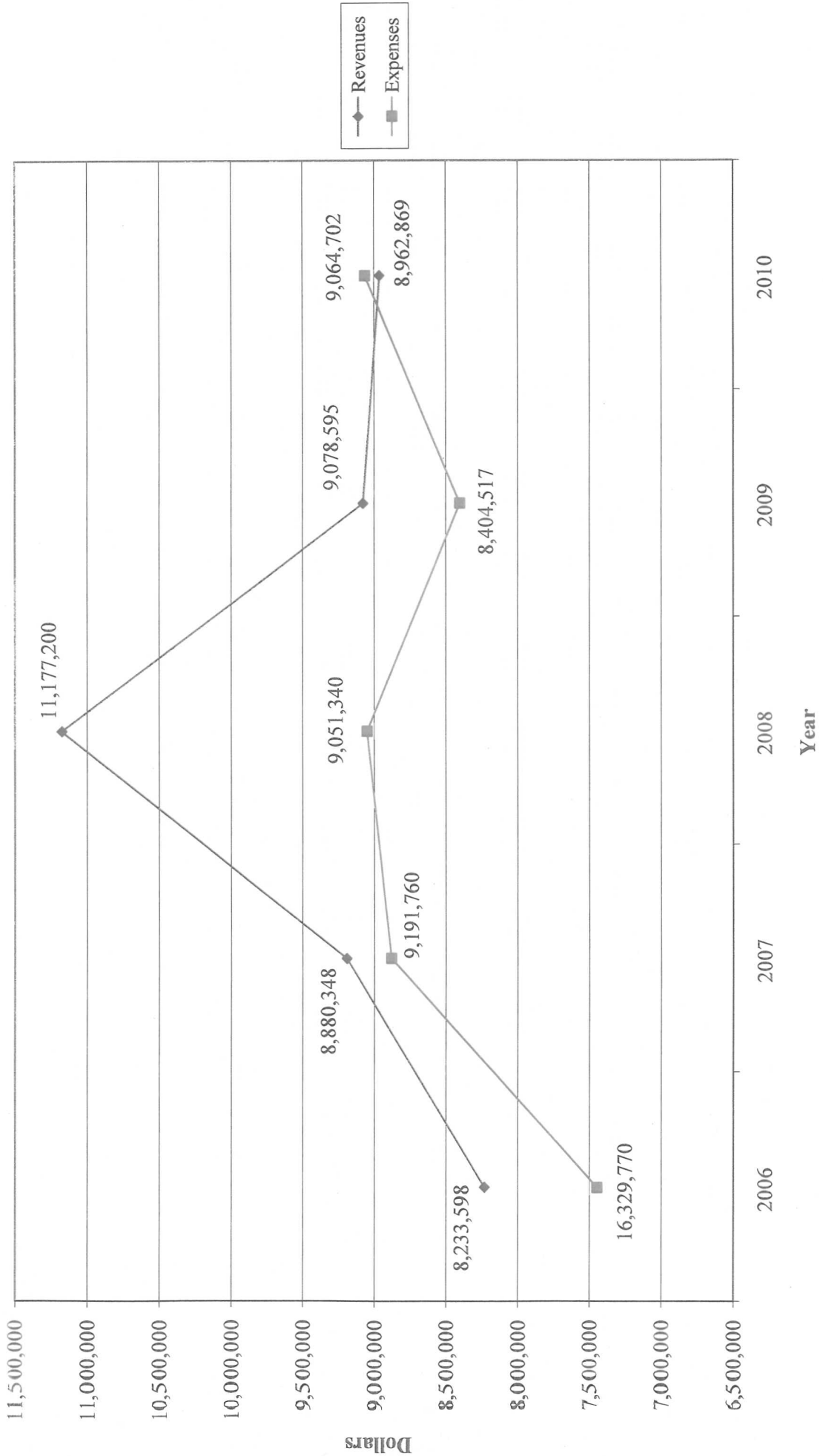
Putnam County Community Unit School District No. 535

Operating Expenses

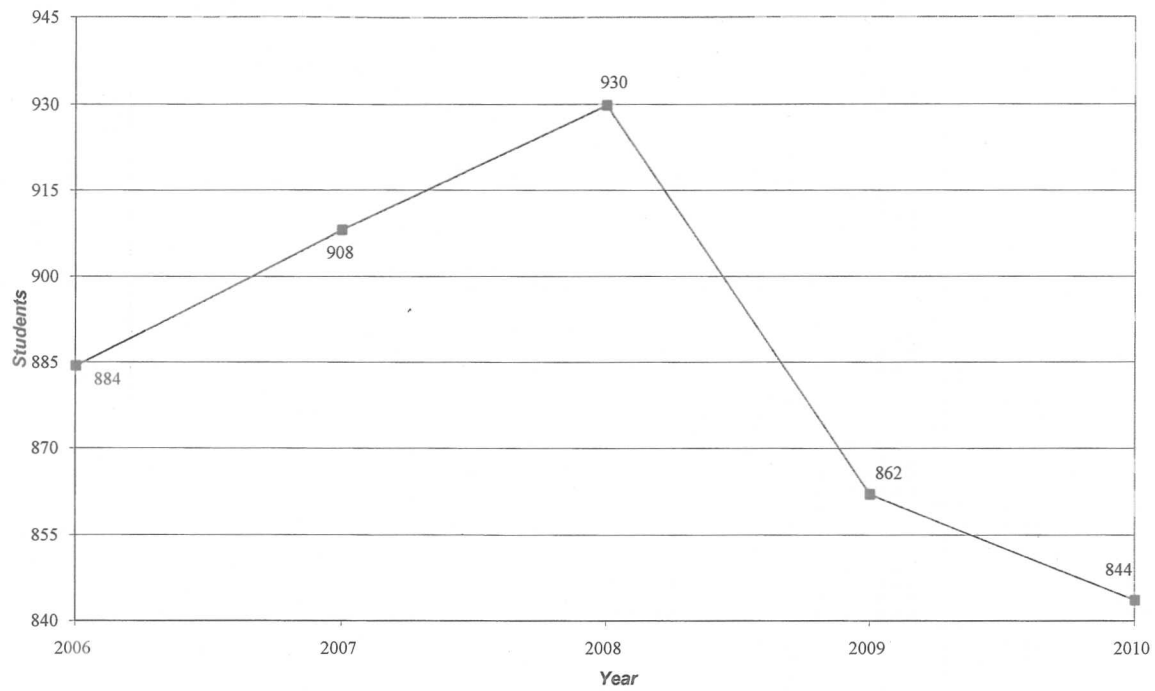


Putnam County Community Unit School District No. 535

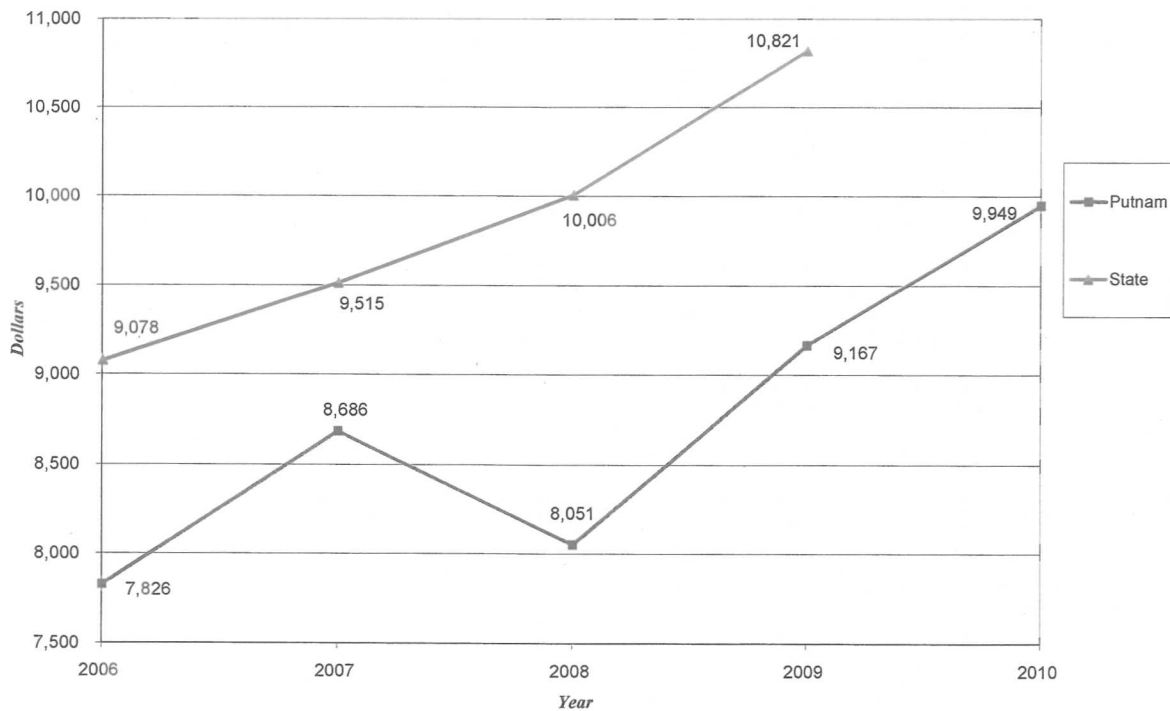
Revenue and Expense Not Including Other Financing Sources and Uses Comparison



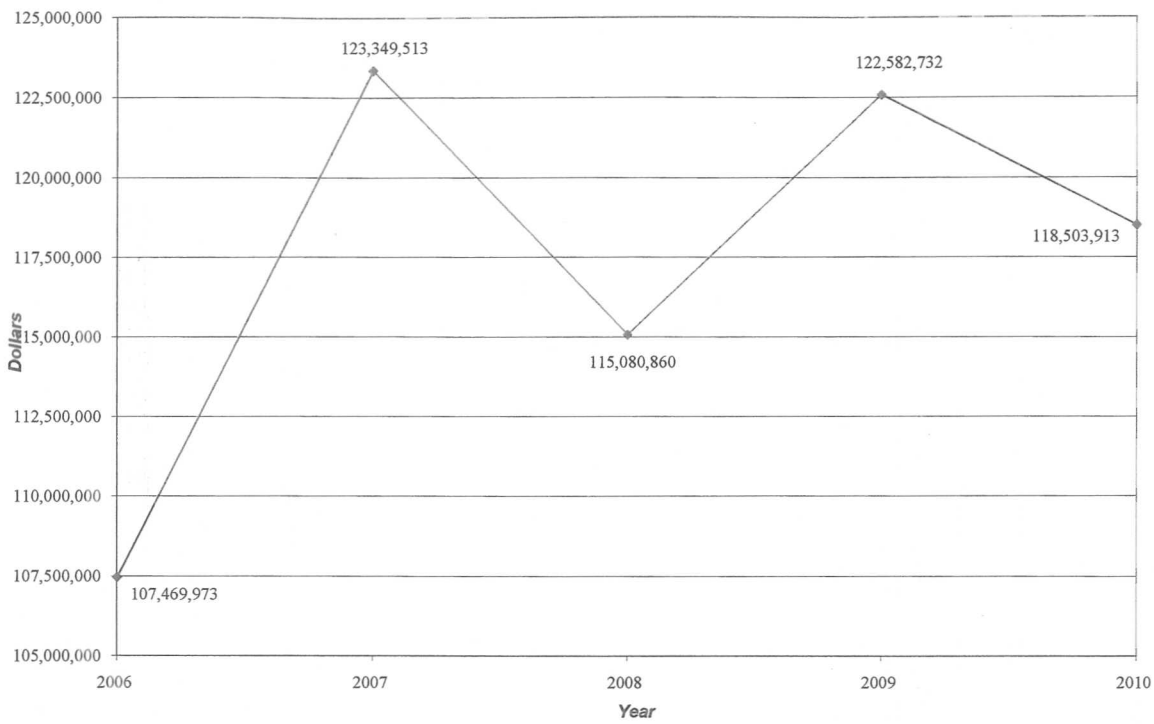
Putnam County Community Unit School District No. 535
Average Daily Attendance



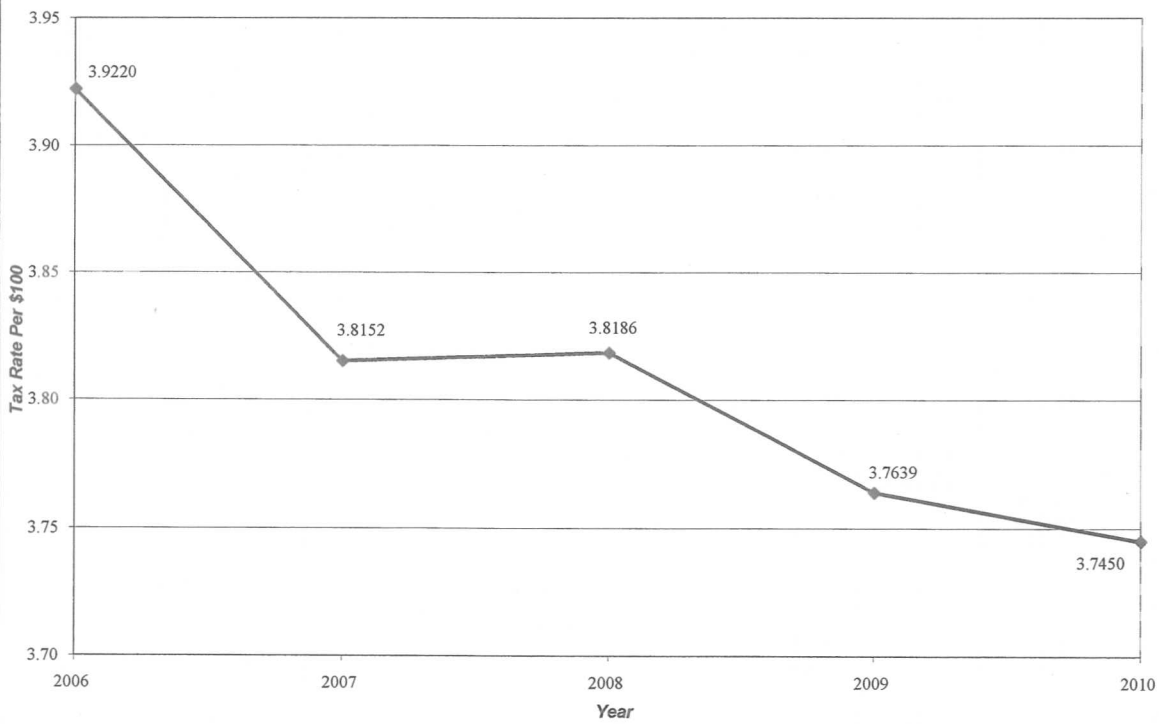
Putnam County Community Unit School District No. 535
Comparative Cost Per Pupil



Putnam County Community Unit School District No. 535
Assessed Value

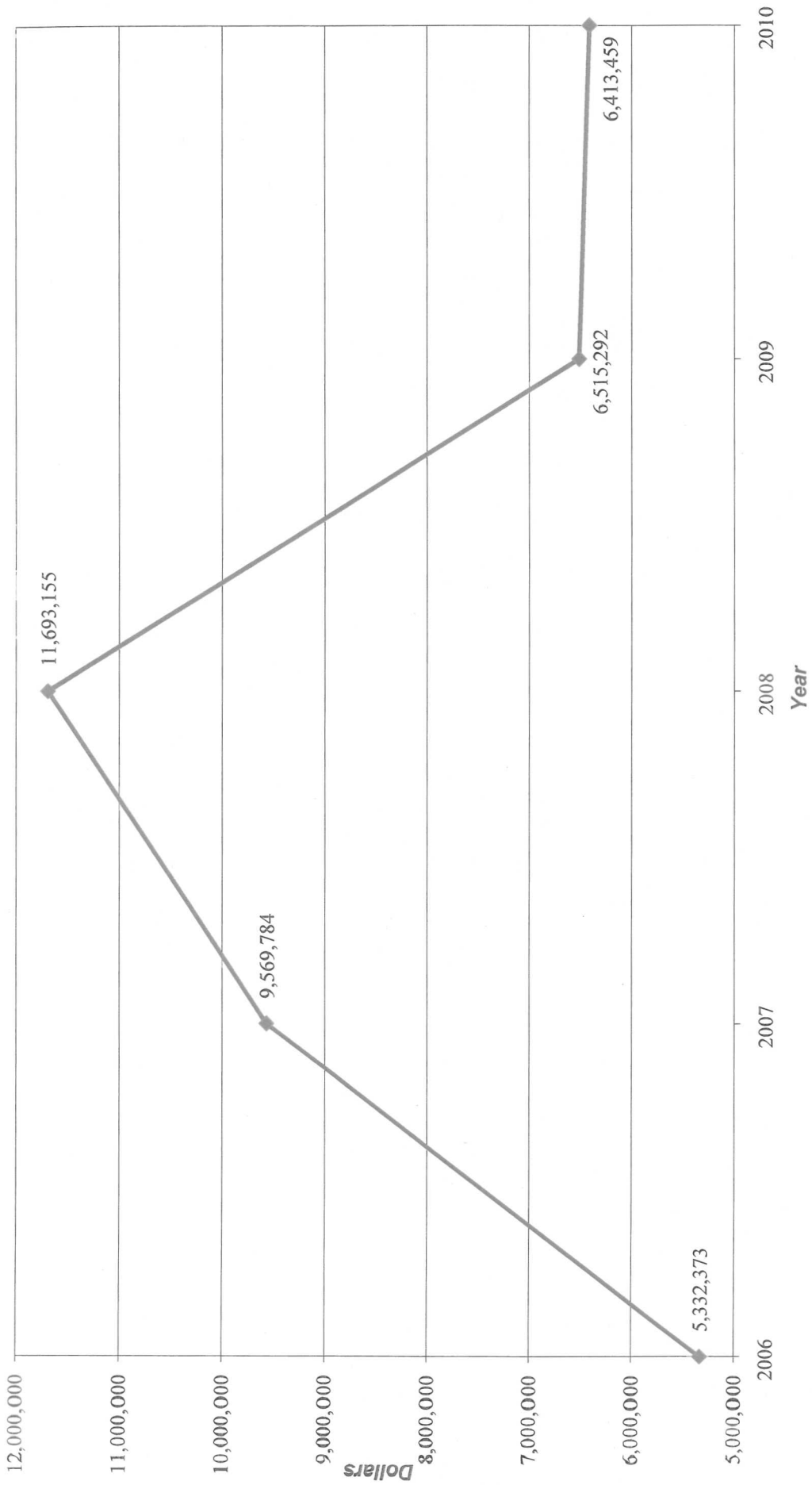


Putnam County Community Unit School District No. 535
Tax Rate



Putnam County Community Unit School District No. 535

Operating Fund Balance



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

Board of Education
Regular Meeting
6:30 p.m., September 20, 2010
Media Center Putnam County Primary School

Board President Danielle Stoddard 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: Mrs. Entwistle, Mrs. Hopkins, Mrs. Smoode and Mrs. Stoddard. Mr. Kettman, Mrs. Nauman and Mrs. Popurella were absent.

ROLL CALL

Jennifer Bias from Ficek Electric was present to answer any questions about the new phone system.

DELEGATIONS

Natalie Hulstrom, fifth grade band teacher, updated the Board on the band. There are currently 39 students in band and 14 are using school instruments.

Mrs. Hopkins moved and Mrs. Smoode seconded the motion to approve the Consent Agenda - Regular session and Executive session minutes of August 16, 2010, Financial Reports for the month of August, Treasurer's Report for month of August, bills for month of September, destroy Executive Session Verbatim Recording of March 16, 2009, and approve Application for Recognition of Schools. On roll call the members voted as follows: Mrs. Hopkins, aye; Mrs. Smoode, aye; Mrs. Stoddard, aye; and Mrs. Entwistle, aye. Motion carried.

CONSENT AGENDA

Principals' reports are included on BoardBook.

PRINCIPALS'
REPORTS

Mr. McCann stated the Open House at the Elementary Building was well attended. Parents met in their child's classroom and then toured the building.

Total enrollment for the District is 840 students in Kindergarten through Twelfth Grade (PS – 177, ES – 195, JH -184, HS – 284). The staff totals 132.

SUPERINTENDENT
REPORT

Superintendent McCracken met with the bus drivers and management from IL Central Bussing. Bus routing and timing has been addressed.

The Administrative Procedures draft has been received from IASB. The administrative team will be meeting with a representative from IASB to review the drafts.

Teachers have received some training on AIMSWEB. Benchmarking is finished at the Primary School with the Elementary and Junior Highs to be completed next week. The High School will use the EXPLORE test as their benchmarking tool.

The Board was updated on the electrical incident that happened on September 10. Mr. Doug Smith, who was injured, is doing well. All information has been turned over to our liability insurer and workers comp.

The annual Life Safety visit from the ROE will be January 21, 2011 at the high school and primary buildings and January 24, 2011 at the junior high and elementary buildings. A pilot program of the IL Virtual School has started at the high school with one student signing up for an AP course.

PUTNAM COUNTY BOARD OF EDUCATION

September 20, 2010

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Mrs. Hopkins moved and Mrs. Smoode seconded the motion to approve the FY 10/11 Budget. On roll call the members voted as follows: Mrs. Hopkins, aye; Mrs. Smoode, aye; Mrs. Stoddard, aye; and Mrs. Entwistle, aye. Motion carried. FY10/11 BUDGET

Mrs. Entwistle moved and Mrs. Smoode seconded the motion to approve speech/language services from LEASE - 28%. On roll call the members voted as follows: Mrs. Entwistle, aye; Mrs. Hopkins, aye; Mrs. Smoode, aye; and Mrs. Stoddard, aye. Motion carried. SPEECH/
LANGUAGE
SERVICES

Mrs. Hopkins moved and Mrs. Entwistle seconded the motion to accept the second reading of PRESS Plus July 2010 and adopt the policies as presented. All ayes, motion carried. BOARD POLICIES

Mrs. Hopkins moved and Mrs. Entwistle seconded the motion to pay Healy Bender the invoice totaling \$11,200. On roll call the members voted as follows: Mrs. Hopkins, aye; Mrs. Smoode, aye; Mrs. Stoddard, aye; and Mrs. Entwistle, aye. Motion carried. HEALY BENDER
INVOICE

First reading of policy changes from PRESS Plus August 2010. POLICY CHANGES
1ST READING

At 7:20 p.m. Mrs. Smoode moved and Mrs. Hopkins seconded the motion to move to executive session for the purpose of appointment, employment, compensation, performance, and/or dismissal of specific employees of the school district. On roll call the members voted as follows: Mrs. Smoode, aye; Mrs. Stoddard, aye; Mrs. Entwistle, aye; and Mrs. Hopkins, aye. Motion carried. EXECUTIVE
SESSION

At 7:45 p.m. Mrs. Smoode moved and Mrs. Hopkins seconded the motion to return to open session. On roll call the members voted as follows: Mrs. Smoode, aye; Mrs. Stoddard, aye; Mrs. Entwistle, aye; and Mrs. Hopkins, aye. Motion carried.

Mrs. Smoode moved and Mrs. Hopkins seconded the motion to grant Pam Veronda's request for FMLA leave. On roll call the members voted as follows: Mrs. Smoode, aye; Mrs. Stoddard, aye; Mrs. Entwistle, aye; and Mrs. Hopkins, aye. Motion carried. PERSONNEL

Mrs. Smoode moved and Mrs. Hopkins seconded the motion to grant Stacy Veronda's request for FMLA leave. On roll call the members voted as follows: Mrs. Smoode, aye; Mrs. Stoddard, aye; Mrs. Entwistle, aye; and Mrs. Hopkins, aye. Motion carried.

Mrs. Hopkins moved and Mrs. Smoode seconded the motion to grant Connie Hartman's maternity leave request. On roll call the members voted as follows: Mrs. Hopkins, aye; Mrs. Smoode, aye; Mrs. Stoddard, aye; and Mrs. Entwistle, aye. Motion carried.

Mrs. Entwistle moved and Mrs. Hopkins seconded the motion to hire Debbie Thompson as 5th grade girls' basketball coach. On roll call the members voted as follows: Mrs. Entwistle, aye; Mrs. Hopkins, aye; Mrs. Smoode, aye; and Mrs. Stoddard, aye. Motion carried.

PUTNAM COUNTY BOARD OF EDUCATION

September 20, 2010

Page 3

At 7:48 p.m. Mrs. Smoode moved and Mrs. Hopkins seconded the motion to move to executive session for the purpose of appointment, employment, compensation, performance, and/or dismissal of specific employees of the school district. On roll call the members voted as follows: Mrs. Smoode, aye; Mrs. Stoddard, aye; Mrs. Entwistle, aye; and Mrs. Hopkins, aye. Motion carried.

EXECUTIVE
SESSION

At 8:45 p.m. Mrs. Smoode moved and Mrs. Hopkins seconded the motion to return to open session. On roll call the members voted as follows: Mrs. Smoode, aye; Mrs. Stoddard, aye; Mrs. Entwistle, aye; and Mrs. Hopkins, aye. Motion carried.

At 8:46 p.m. Mrs. Hopkins moved and Mrs. Entwistle seconded the motion to adjourn. All ayes, motion carried.

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
FIRST EXECUTIVE SESSION MINUTES
SEPTEMBER 20, 2010

CALL TO ORDER The School Board of Putnam County met in special session in the media center at the Primary Building.

ROLL CALL The following members were present to answer roll call: Mrs. Entwistle, Mrs. Hopkins, Mrs. Smoode and Mrs. Stoddard. Mr. Kettman, Mrs. Nauman and Mrs. Popurella were absent.

EXECUTIVE SESSION At 7:20 p.m. Mrs. Smoode moved and Mrs. Hopkins seconded the motion to move to executive session for the purpose of appointment, employment, compensation, performance, and/or dismissal of specific employees of the school district. On roll call the members voted as follows: Mrs. Smoode, aye; Mrs. Stoddard, aye; Mrs. Entwistle, aye; and Mrs. Hopkins, aye. Motion carried.

ITEMS DISCUSSED PERSONNEL

1. Pam Veronda – FMLA Leave
2. Stacy Veronda – FMLA Leave
3. Connie Hartmen – Maternity Leave
4. Hire Debbie Thompson – 5th Grade Girls Basketball Coach
5. Julie Colby – Math Tutor

ADJOURN RETURN TO OPEN MEETING At 7:45 p.m. Mrs. Smoode moved and Mrs. Hopkins seconded the motion to return to open session. On roll call the members voted as follows: Mrs. Smoode, aye; Mrs. Stoddard, aye; Mrs. Entwistle, aye; and Mrs. Hopkins, aye. Motion carried.

BOARD PRESIDENT: _____

DATE: _____

BOARD SECRETARY: _____

DATE: _____

Putnam County Community Unit School District No. 535
Granville, Illinois 61326
SECOND EXECUTIVE SESSION MINUTES
SEPTEMBER 20, 2010

CALL TO ORDER The School Board of Putnam County met in special session in the media center at the Primary Building.

ROLL CALL The following members were present to answer roll call: Mrs. Entwistle, Mrs. Hopkins, Mrs. Smoode and Mrs. Stoddard. Mr. Kettman, Mrs. Nauman and Mrs. Popurella were absent.

EXECUTIVE SESSION At 7:48 p.m. Mrs. Smoode moved and Mrs. Hopkins seconded the motion to move to executive session for the purpose of appointment, employment, compensation, performance, and/or dismissal of specific employees of the school district. On roll call the members voted as follows: Mrs. Smoode, aye; Mrs. Stoddard, aye; Mrs. Entwistle, aye; and Mrs. Hopkins, aye. Motion carried.

ITEMS DISCUSSED Superintendent Goals.

ADJOURN

RETURN TO OPEN MEETING At 8:45 p.m. Mrs. Smoode moved and Mrs. Hopkins seconded the motion to return to open session. On roll call the members voted as follows: Mrs. Smoode, aye; Mrs. Stoddard, aye; Mrs. Entwistle, aye; and Mrs. Hopkins, aye. Motion carried.

BOARD PRESIDENT: _____

DATE: _____

BOARD SECRETARY: _____

DATE: _____

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

Board of Education
Special Meeting
6:00 p.m., September 16, 2010

Board President Danielle Stoddard called the meeting to order at 6:10 p.m.

The following members were present to answer roll call: Mrs. Entwistle, Mrs. Hopkins, Mrs. Nauman, Mrs. Popurella and Mrs. Stoddard. Mr. Kettman and Mrs. Smoode were absent.

ROLL CALL

At 6:11 p.m. Mrs. Hopkins moved and Mrs. Nauman seconded the motion to move to Executive Session to discuss the appointment, employment, compensation, discipline, performance and/or dismissal of specific employees of the district. On roll call members voted as follows: Mrs. Hopkins, aye; Mrs. Nauman, aye; Mrs. Popurella, aye; Mrs. Stoddard, aye; and Mrs. Entwistle aye.

EXECUTIVE SESSION

At 8:36 p.m. Mrs. Nauman moved and Mrs. Popurella seconded the motion to return to Open Session. On roll call members voted as follows: Mrs. Nauman, aye; Mrs. Popurella, aye; Mrs. Stoddard, aye; Mrs. Entwistle aye; and Mrs. Hopkins, aye.

At 8:37 p.m. Mrs. Entwistle moved and Mrs. Hopkins 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 No. 535
Granville, Illinois 61326
EXECUTIVE SESSION MINUTES
SEPTEMBER 16, 2010

CALL TO ORDER The School Board of Putnam County met in special session in the media center at the Primary Building.

ROLL CALL The following members were present to answer roll call: Mrs. Entwistle, Mrs. Hopkins, Mrs. Nauman, Mrs. Popurella and Mrs. Stoddard. Mr. Kettman and Mrs. Smoode were absent.

EXECUTIVE SESSION At 6:11 p.m. Mrs. Hopkins moved and Mrs. Nauman seconded the motion to move to Executive Session to discuss the appointment, employment, compensation, discipline, performance and/or dismissal of specific employees of the district. On roll call members voted as follows: Mrs. Hopkins, aye; Mrs. Nauman, aye; Mrs. Popurella, aye; Mrs. Stoddard, aye; and Mrs. Entwistle aye.

ITEMS DISCUSSED
ADJOURN 1. Superintendent Goals

 At 8:36 p.m. Mrs. Nauman moved and Mrs. Popurella seconded the motion to return to Open Session. On roll call members voted as follows: Mrs. Nauman, aye; Mrs. Popurella, aye; Mrs. Stoddard, aye; Mrs. Entwistle aye; and Mrs. Hopkins, aye.

RETURN TO OPEN MEETING

APPROVED: _____

DATE: _____

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

Board of Education
Budget Hearing
6:00 p.m., September 20, 2010

Board President Danielle Stoddard called the meeting to order at 6:05 p.m.

The following members were present to answer roll call: Mrs. Entwistle, Mrs. Hopkins, Mrs. Smoode and Mrs. Stoddard. Mr. Kettman, Mrs. Nauman and Mrs. Popurella were absent.

ROLL CALL

Superintendent McCracken presented the FY 10/11 Budget.

There were no audience comments

At 6:21 p.m. Mrs. Smoode moved and Mrs. Entwistle seconded the motion to adjourn. All ayes, motion carried.

Respectfully submitted.
Pam Ellena, Board Secretary

APPROVED _____	_____
BOARD PRESIDENT	DATE
_____	_____
BOARD SECRETARY	DATE

Bills Payable List

<u>Vendor Name</u>	<u>Description</u>	<u>P.O. #</u>	<u>Amount</u>	<u>State Account #</u>
ALLENDALE ASSOCIATION	LIGHTEDWAY/ALLENDALE		\$2,155.67	10-1912-670-1
	LIGHTEDWAY/ALLENDALE		\$4,115.37	10-1912-670-1
		Total	\$6,271.04	
ALLIED WASTE SERVICES #36	ALL SCHOOL SERVICES		\$362.80	20-2542-321-1
		Total	\$362.80	
AMEREN IP	H S-NATURAL GAS SERVICE		\$400.24	20-2542-465-2
	JR HI-NATURAL GAS		\$122.10	20-2542-465-3
	ELEMENTARY-NATURAL GAS		\$182.29	20-2542-465-4
	H S- ELECTRIC SERVICE		\$5,243.56	20-2542-466-2
	JR HI-ELECTRICAL SERVICE		\$4,057.57	20-2542-466-3
	ELEMENTARY-NATURAL GAS		\$2,114.16	20-2542-465-4
	JR HI-ELECTRICAL SERVICE		\$18.32	20-2542-466-3
	JR HI-ELECTRICAL SERVICE		\$37.52	20-2542-466-3
	PRIMARY-ELECTRIC SERVIC		\$4,427.84	20-2542-466-5
	PRIMARY NATURAL GAS		\$409.92	20-2542-465-5
		Total	\$17,013.52	
AMSAN LLC	PRIMARY BLDG SUPPLY		\$508.00	20-2542-410-5
		Total	\$508.00	
ARAMARK ROCKFORD	ALL SCHOOL SERVICES		\$402.47	20-2542-321-1
	ALL SCHOOL SERVICES		\$594.17	20-2542-321-1
	ALL SCHOOL SERVICES		\$563.34	20-2542-321-1
	ALL SCHOOL SERVICES		\$229.25	20-2542-321-1
	ALL SCHOOL SERVICES		\$294.94	20-2542-321-1
		Total	\$2,084.17	
BATTERIES & THINGS	H S-GROUNDS SUPPLIES		\$266.00	20-2543-410-2
		Total	\$266.00	
BEAMS-STACKER, LESLEE	TITLE IIA TRAVEL		\$99.00	10-1110-332-42
		Total	\$99.00	
BEHAVIOR DISORDER PROGRSP	ED TUITION PUBLIC		\$2,100.00	10-4220-600-1
		Total	\$2,100.00	
BOTH, PATRICIA	SW-TRAVEL		\$64.39	10-2110-332-1
	LEASE BLOCK GRANT		\$20.00	10-1220-332-38
		Total	\$84.39	
BRANDSTATTER SONS, JOHN	H S-BUILDING CAP OUTLAY		\$5,669.10	20-2542-540-2
		Total	\$5,669.10	
BRANDSTATTER, LORETTA	CONTRACT SERVICE-SP ED R		\$127.84	40-2550-326-1
		Total	\$127.84	
CARLSON, CARL	PRINC OFFICE-TRAVEL		\$195.52	10-2410-332-1
		Total	\$195.52	
CARQUEST OF PRINCETON	TRUCK REPAIR/MAINT		\$438.71	20-2542-320-3
	IND ARTS-SUPPLIES		\$314.96	10-1402-410-2
		Total	\$753.67	

Bills Payable List

<u>Vendor Name</u>	<u>Description</u>	<u>P.O. #</u>	<u>Amount</u>	<u>State Account #</u>
CDWG INC.	TECH SUPPLIES	26609	\$165.65	10-1112-410-1
	TECH SUPPLIES	26619	\$277.68	10-1112-410-1
	HP LASERJET	26620	\$834.85	10-1110-540-1
	TECH SUPPLIES	26623	\$106.70	10-1112-410-1
	TECH SUPPLIES	26624	\$134.54	10-1112-410-1
	Total		\$1,519.42	
CEBALLOS, MARGO	ECE FOOD SUPP		\$96.40	10-1125-411-1
	Total		\$96.40	
CHRISTENSEN FORD SALES	PRIMARY BLDG SUPPLY		\$284.00	20-2542-410-5
	Total		\$284.00	
CIONI FORD, AL	TRUCK REPAIR/MAINT		\$485.45	20-2542-320-3
	EX CURRICULAR VAN		\$221.95	40-2550-324-1
	Total		\$707.40	
CLASSROOM DIRECT	PRIMARY-SUPPLIES	50116	\$49.41	10-1111-410-5
	Total		\$49.41	
COLMONE, CINDY	MEDICAID		\$179.99	10-1220-411-11
	Total		\$179.99	
CULLIGAN TRI CO SALES	ALL SCHOOL SERVICES		\$128.50	20-2542-321-1
	Total		\$128.50	
DAVIS, ANNETTE E	MEDIA PROG-TRAVEL		\$61.52	10-2220-332-1
	HEARING IMP-TRAVEL		\$40.33	10-1207-332-1
	Total		\$101.85	
DEBO HARDWARE	TECH R/M		\$7.35	10-2226-323-1
	HIGH SCHOOL-BLDG SUPPLIE		\$14.48	20-2542-410-2
	PRIMARY MISC SUPPLY		\$41.46	10-2560-490-5
	HIGH SCHOOL-BLDG SUPPLIE		\$46.58	20-2542-410-2
	Total		\$109.87	
DON JOHNSTON INC.	MEDICAID	32220	\$441.87	10-1220-411-11
	Total		\$441.87	
ELLENA, PAMELA	BOARD OF ED/TRAVEL		\$56.40	10-2310-332-6
	Total		\$56.40	
EVAN-MOOR	MEDICAID	42716	\$203.47	10-1220-411-11
	Total		\$203.47	
FICEK ELECTRIC & COMM	ELEMENTARY-BLDG REPAIR		\$115.00	20-2542-323-4
	H S-BUILDING REPAIRS/MAI		\$280.00	20-2542-323-2
	H S-BUILDING REPAIRS/MAI		\$170.00	20-2542-323-2
	Total		\$565.00	
FIRST CHOICE MED EQUIPMEMEDICAID		60001	\$402.00	10-1220-411-11
	Total		\$402.00	
FOLLETT LIBRARY RESOURCHS-SUPPLIES		23981	\$67.62	10-1113-410-2

Bills Payable List

<u>Vendor Name</u>	<u>Description</u>	<u>P.O. #</u>	<u>Amount</u>	<u>State Account #</u>
		Total	\$67.62	
FOX RIVER FOODS CO	ECE FOOD SUPP		\$357.75	10-1125-411-1
	HIGH SCHOOL- FOOD		\$4,223.27	10-2560-410-2
	HS BREAKFAST		\$1,085.27	10-2560-410-1-2
	H S-CAFE MISC SUPPLIES		\$253.08	10-2560-490-2
	PRIMARY BREAKFAST		\$345.66	10-2560-410-1-5
	PRIMARY CAFE FOOD		\$2,283.82	10-2560-410-5
	HIGH SCHOOL- FOOD		\$260.20	10-2560-410-2
	HENN-CAFE FOOD		\$3,370.81	10-2560-410-4
	HEN BREAKFAST		\$767.16	10-2560-410-1-4
	JR HI-CAFE MISC SUPPLIES		\$50.43	10-2560-490-3
	JH BREAKFAST		\$1,279.22	10-2560-410
	JR HI-CAFE FOOD		\$3,832.52	10-2560-410-3
		Total	\$18,109.19	
FRONTIER	SUPT-TELEPHONE		\$76.29	20-2542-340-1
		Total	\$76.29	
GARCIA, DAVID	ATHLETIC DIR. TRAVEL		\$131.13	10-1501-333-2
		Total	\$131.13	
GOETZ, JODIE L	EPIC-TUITION REIMB		\$1,360.00	10-2210-320-1
	EPIC-TUITION REIMB		\$170.00	10-2210-320-1
		Total	\$1,530.00	
GOSLIN, VANESSA	H S TRAVEL		\$89.30	10-1113-332-2
	JR HI-TRAVEL		\$89.30	10-1112-332-3
		Total	\$178.60	
GRASSERS	JR HI-BUILDING SUPPLIES		\$20.63	20-2542-410-3
		Total	\$20.63	
HELSEK, KAREN	F/C SCIENCE SUPPLY		\$5.70	10-1113-412-2
		Total	\$5.70	
HENNEPIN BLDG IMPREST	PRINC OFFICE-POSTAGE		\$49.38	10-2410-341-1
	LEASE BLOCK GRANT		\$250.00	10-1220-332-38
	TITLE IIA TRAVEL		\$88.00	10-1110-332-42
	TITLE I 7-5		\$678.00	10-1250-332-36
		Total	\$1,065.38	
HENNEPIN BOAT STORE LLC.ELEMENTARY-GROUNDS SUPPLY			\$39.11	20-2543-410-4
		Total	\$39.11	
HENNEPIN FOOD MART	HENN-CAFE FOOD		\$16.64	10-2560-410-4
	HENN ELEM-SUPPLIES		\$36.35	10-1110-410-4
	ELEMENTARY-BLDG SUPPLIES		\$89.91	20-2542-410-4
		Total	\$142.90	
HENNEPIN WATER DISTRICT ELEM-WATER			\$472.00	20-2542-322-4
		Total	\$472.00	
HIGH SCHOOL IMPREST	HS ATH DUES/FEES		\$2,272.20	10-1501-640-2
	HS ATHL OFFICIALS		\$1,490.00	10-1501-319-2

Bills Payable List

<u>Vendor Name</u>	<u>Description</u>	<u>P.O. #</u>	<u>Amount</u>	<u>State Account #</u>
HIGH SCHOOL IMPREST	MUSIC DUES		\$15.00	10-1502-640-1
	PRINC OFFICE-TRAVEL		\$25.00	10-2410-332-1
	MEDIA PROG-TRAVEL		\$207.00	10-2220-332-1
	JH ATHL OFFICIALS		\$300.00	10-1501-319-3
	TITLE IIA TRAVEL		\$230.00	10-1110-332-42
	BOARD SUPPLIES		\$390.00	10-2310-410-6
	Total		\$4,929.20	
HILLMANN PEDIATRIC THER.PHYS IMP-CONTRACT SERVIC	PHYS IMP-CONTRACT SERVIC		\$4,999.80	10-1204-319-1
			\$9,230.00	10-1204-319-1
	Total		\$14,229.80	
HINCKLEY SPRING WATER CBOARD SUPPLIES			\$78.60	10-2310-410-6
	Total		\$78.60	
HOFFMAN, JANICE	ECE COMM SUPP		\$38.50	10-1125-412-1
	Total		\$38.50	
HOOPESTON SEWING BOUTIQ/C SCIENCE SUPPLY			\$51.44	10-1113-412-2
	Total		\$51.44	
IL ASSO OF SCHOOL BOARDSBOARD OF ED/TRAVEL	BOARD SUPPLIES		\$55.00	10-2310-332-6
		63827	\$2,808.00	10-2310-410-6
	Total		\$2,863.00	
IL CENTRAL SCHOOL BUS LLCONTRACT REG	CONTRACT SERVICE-SP ED R		\$32,928.00	40-2550-325-1
	CONTRACT SERVICE-AV		\$17,212.00	40-2550-326-1
	CONTRACT ECE ROUTES		\$1,008.00	40-2550-327-1
	PCEF PAID		\$7,812.00	40-2550-331-1
	CONTRACT-EX CURRIC		\$150.00	40-2550-328-1
			\$6,132.00	40-2550-328-1
	Total		\$65,242.00	
IL OIL MARKETING EQUIPMEH S- GROUNDS REPAIR/MAIN			\$1,164.72	20-2543-323-2
	Total		\$1,164.72	
IL VALLEY BUSINESS EQUIPMHEN R/M/COPIERS	PRIMARY R/M /COPIER		\$422.80	10-1110-323-4
	JH R/M/COPIER		\$422.80	10-1111-323-5
	HS R/M / COPIER		\$422.80	10-1112-323-3
	SUP COPY MACHINE		\$422.80	10-1113-323-2
	JR HI OFFICE-SUPPLIES		\$422.80	10-2320-323-1
			\$284.00	10-2410-410-3
	Total		\$2,398.00	
IL VALLEY CELLULAR	ALL SCHOOL SERVICES		\$49.26	20-2542-321-1
	SUPT-TELEPHONE		\$58.12	20-2542-321-1
	Total		\$58.12	20-2542-340-1
		\$165.50		
IL VALLEY COMMUNITY HOSBOARD SUPPLIES			\$40.00	10-2310-410-6
	Total		\$40.00	
IL VALLEY WASTE SERVICESALL SCHOOL SERVICES	ALL SCHOOL SERVICES		\$357.56	20-2542-321-1
			\$462.00	20-2542-321-1
	Total		\$819.56	

Bills Payable List

<u>Vendor Name</u>	<u>Description</u>	<u>P.O. #</u>	<u>Amount</u>	<u>State Account #</u>
INTERSTATE BRANDS CORP	HIGH SCHOOL- FOOD		\$281.10	10-2560-410-2
	HS BREAKFAST		\$99.75	10-2560-410-1-2
	JR HI-CAFE FOOD		\$314.10	10-2560-410-3
	HENN-CAFE FOOD		\$148.60	10-2560-410-4
	HEN BREAKFAST		\$82.80	10-2560-410-1-4
	PRIMARY CAFE FOOD		\$209.75	10-2560-410-5
	Total		\$1,136.10	
JB CONTRACTING CORP	PRIMARY BLDG CONSTRUCTION		\$4,396.38	60-2530-520-1
		Total	\$4,396.38	
JOHNSON, REBECCA	LEASE BLOCK GRANT		\$24.44	10-1220-332-38
		Total	\$24.44	
JOHNSTONE SUPPLY	ELEMENTARY-BLDG SUPPLIES		\$160.65	20-2542-410-4
		Total	\$160.65	
JUNIOR HIGH IMPREST	JR HI OFFICE-SUPPLIES		\$66.97	10-2410-410-3
	JH ATHL OFFICIALS		\$430.00	10-1501-319-3
	PRINC OFFICE-POSTAGE		\$15.27	10-2410-341-1
	HS R/M / COPIER		\$257.00	10-1113-323-2
	Total	\$769.24		
KELLY SAUDER RUPIPE	JR HI-GROUNDS SUPPLIES		\$282.93	20-2543-410-3
		Total	\$282.93	
KEY CURRICULUM PRESS	HS-SUPPLIES	24255	\$74.95	10-1113-410-2
		Total	\$74.95	
LAKESHORE	EPIC SUPPLIES	50122	\$228.85	10-2210-410-1
		Total	\$228.85	
LANTER REFRIGERATED DIS	HENN-CAFE FOOD		\$47.25	10-2560-410-4
	JR HI-CAFE FOOD		\$63.16	10-2560-410-3
	PRIMARY CAFE FOOD		\$45.60	10-2560-410-5
	HIGH SCHOOL- FOOD		\$45.61	10-2560-410-2
	Total	\$201.62		
LASALLE CO R.O.E.	PRINC OFFICE-TRAVEL		\$150.00	10-2410-332-1
	TITLE IIA TRAVEL		\$150.00	10-1110-332-42
	Total	\$300.00		
LEASE	SPEECH IMP PROF SERV		\$12,089.72	10-1210-319-1
		Total	\$12,089.72	
LIBRARY STORE, THE	JH MEDIA SUPPLIES	32224	\$118.56	10-2220-410-3
		Total	\$118.56	
LIGHTED WAY ASSOCIATION	LIGHTEDWAY/ALLENDAL		\$14,985.60	10-1912-670-1
		Total	\$14,985.60	
LOCKER ROOM	HS ATH UNIFORMS - B	24349	\$900.00	10-1501-544-2
	HS ATH UNIFORMS - B	24349	\$3,060.00	10-1501-544-2
	H S ATHLETIC-SUPPLIES	26577	\$1,059.76	10-1501-410-2

Bills Payable List

<u>Vendor Name</u>	<u>Description</u>	<u>P.O. #</u>	<u>Amount</u>	<u>State Account #</u>
LOCKER ROOM	H S-PE RESALE SUPPLIES	26583	\$58.50	10-1113-497-8
		Total	\$5,078.26	
LOHMAN COMPANIES	BOARD DUES/FEES		\$90.00	10-2310-640-6
		Total	\$90.00	
MARK KARLOSKY CONSULTITECH SUPPLIES			\$387.00	10-1112-410-1
	AVG SERVER LICENSE		\$157.99	10-1113-470-1
	LAPTOPS	24282	\$3,399.37	10-1110-540-1
		Total	\$3,944.36	
MAZE LUMBER	JR HI-ATHLETIC SUPPLIES		\$97.08	10-1501-410-3
		Total	\$97.08	
MCNABB TELEPHONE COMP/SUPT-TELEPHONE			\$93.30	20-2542-340-1
	H S - TELEPHONE SERVICE		\$445.16	20-2542-340-2
	JR HI-TELEPHONE SERVICE		\$601.63	20-2542-340-3
	ELEM-TELEPHONE		\$152.68	20-2542-340-4
	PRIMARY-TELEPHONE SERV		\$169.64	20-2542-340-5
	JR HI-GROUNDS REP/MAIN		\$105.00	20-2543-323-3
		Total	\$1,567.41	
MEDIACOM LLC	TECH R/M		\$249.95	10-2226-323-1
		Total	\$249.95	
MENARDS PERU	JR HI-BUILDING SUPPLIES		\$74.68	20-2542-410-3
		Total	\$74.68	
MIGNONE, MARIA	SPEECH IMP-TRAVEL		\$184.24	10-1210-332-1
		Total	\$184.24	
MUSIC SHOPPE, INC.	MUSIC TEXT-HS		\$124.33	10-1115-410-2
	MUSIC RESALE		\$313.35	10-1115-495-1
	MUSIC REPAIRS		\$899.12	10-1115-323-1
		Total	\$1,336.80	
N C I M D	HIGH SCHOOL- FOOD		\$1,200.50	10-2560-410-2
	JR HI-CAFE FOOD		\$1,089.25	10-2560-410-3
	HENN-CAFE FOOD		\$1,006.75	10-2560-410-4
	PRIMARY CAFE FOOD		\$1,735.75	10-2560-410-5
		Total	\$5,032.25	
NASCO	VOC AG SUPPLIES	26589	\$16.40	10-1401-410-2
	VOC AG SUPPLIES	26589	\$163.57	10-1401-410-2
		Total	\$179.97	
NATIONAL GEOGRAPHIC EX	PRIMARY-TEXTBOOKS	50288	\$70.29	10-1111-420-5
		Total	\$70.29	
NCS PEARSON	LEASE BLOCK GRANT		\$603.00	10-1220-332-38
		Total	\$603.00	
NORTH CENTRAL BANK	JR HI SUPPLIES		\$133.80	10-1112-410-3
	JR HI-ATHLETIC TRAVEL		\$248.17	10-1501-332-3
	JR HI SUPPLIES		\$25.64	10-1112-410-3

Bills Payable List

<u>Vendor Name</u>	<u>Description</u>	<u>P.O. #</u>	<u>Amount</u>	<u>State Account #</u>
NORTH CENTRAL BANK	HENN ELEM-SUPPLIES		\$107.92	10-1110-410-4
	MEDICAID		\$79.99	10-1220-411-11
	VOC AG SUPPLEMENTAL		(\$39.99)	10-1401-410-19
	F/C SCIENCE SUPPLY		\$28.49	10-1113-412-2
	LEASE FD TECH SUPPLY		\$117.18	10-1112-410-1
	BOARD SUPPLIES		\$73.67	10-2310-410-6
	VOC AG SUPPLEMENTAL		\$618.91	10-1401-410-19
	ALL SCHOOL SERVICES		\$494.00	20-2542-321-1
	EX CURRICULAR VAN		\$237.92	40-2550-324-1
	HS ATH DUES/FEES		\$175.38	10-1501-640-2
	HENN OFFICE - SUPPLIES		\$99.00	10-2410-410-4
	Total		\$2,400.08	
ORIENTAL TRADING CO	MEDICAID	42714	\$142.37	10-1220-411-11
	MEDICAID	42715	\$143.86	10-1220-411-11
	ECE INST SUPP 1-6	50193	\$82.88	10-1225-410-26
	Total		\$369.11	
ORKIN EXTERMINATING CO	IALL SCHOOL SERVICES		\$201.69	20-2542-321-1
	Total		\$201.69	
OTTAWA ELEM SCHOOL	DISTSP ED TUITION PUBLIC		\$7,500.00	10-4220-600-1
	Total		\$7,500.00	
PC FOODS, INC.	JR HI OFFICE-SUPPLIES		\$60.06	10-2410-410-3
	HENN-CAFE FOOD		\$11.96	10-2560-410-4
	HIGH SCHOOL- FOOD		\$29.96	10-2560-410-2
	F/C SCIENCE SUPPLY		\$164.31	10-1113-412-2
	HS OFFICE - SUPPLIES		\$9.98	10-2410-410-2
	PRIMARY CAFE FOOD		\$11.96	10-2560-410-5
	Total		\$288.23	
PERRY MEMORIAL HOSPITAL	STUDENT DRUG TESTING		\$555.25	10-2310-390-6
	Total		\$555.25	
PETERSON, ROBERT	PRINC OFFICE-TRAVEL		\$61.57	10-2410-332-1
	Total		\$61.57	
PITNEY BOWES	PRINC OFFICE-POSTAGE	21011	\$318.00	10-2410-341-1
	Total		\$318.00	
PLAY WITH A PURPOSE	MEDICAID	64048	\$752.84	10-1220-411-11
	Total		\$752.84	
PRIMARY IMPREST	BOARD DUES/FEES		(\$30.00)	10-2310-640-6
	PRINC OFFICE-POSTAGE		\$15.80	10-2410-341-1
	BOARD DUES/FEES		\$15.00	10-2310-640-6
	PRINC OFFICE-TRAVEL		\$35.00	10-2410-332-1
	TITLE IIA TRAVEL		\$966.00	10-1110-332-42
	Total		\$1,001.80	
PUT CO SCHOOL (TRS HEALTHENSON	HOPKINS		\$239.36	10-1110-222-4
	HOPKINS		\$564.48	10-1112-222-3
	JENKINS		\$282.24	10-1113-222-2
	KASSABAUM		\$239.36	10-1112-222-3

Bills Payable List

<u>Vendor Name</u>	<u>Description</u>	<u>P.O. #</u>	<u>Amount</u>	<u>State Account #</u>
PUT CO SCHOOL (TRS HEALT	SMITH, L		\$239.36	10-1112-222-3
	SPARR		\$184.13	10-1110-222-4
		Total	\$1,748.93	
PUTNAM COUNTY RECORD	INFO SERV-ADVERTISING		\$20.80	10-2630-350-1
		Total	\$20.80	
QUILL	PRIMARY OFFICE - SUPPLIES	50188	\$56.76	10-2410-410-5
	PRIMARY OFFICE - SUPPLIES	50188	\$35.99	10-2410-410-5
		Total	\$92.75	
RANDOLPH, GENE	PSYCH-TRAVEL		\$195.52	10-2140-332-1
		Total	\$195.52	
RENAISSANCE LEARNING	STAR MATH-HS	26432	\$1,804.25	10-1113-470-1
	HS MEDIA SOFTWARE	26630	\$57.82	10-2220-470-2
		Total	\$1,862.07	
ROBBINS SCHWARTZ NICH	BOARD LEGAL FEES		\$3,075.17	10-2310-319-6
		Total	\$3,075.17	
ROYAL PUBLISHING	INFO SERV-ADVERTISING		\$250.00	10-2630-350-1
		Total	\$250.00	
S R A	MEDICAID	42708	\$53.85	10-1220-411-11
	MEDICAID	50187	\$921.70	10-1220-411-11
		Total	\$975.55	
S.J. SMITH CO.	VOC AG SUPPLIES		\$124.60	10-1401-410-2
		Total	\$124.60	
SABOTTA, CHRISTINE	NURSE-TRAVEL		\$96.82	10-2134-332-1
		Total	\$96.82	
SCHMIDT, ED	TECH-TRAVEL		\$286.70	10-2226-332-1
		Total	\$286.70	
SCHOLASTIC INC	HS-SUPPLIES	26651	\$124.08	10-1113-410-2
		Total	\$124.08	
SCHOOL MEDIA	READING IMP-SUPPLIES	32209	\$68.95	10-1112-410-3
		Total	\$68.95	
SCHOOL SPECIALTY	JR HI SUPPLIES	32218	\$9.48	10-1112-410-3
		Total	\$9.48	
SHEVOKAS, DEBBIE	TITLE IIA TRAVEL		\$49.73	10-1110-332-42
		Total	\$49.73	
SHUTT LOCK & KEY	H S-BUILDING REPAIRS/MAI		\$181.00	20-2542-323-2
	HIGH SCHOOL-BLDG SUPPLIE		\$60.00	20-2542-410-2
		Total	\$241.00	
SOHOL GENERAL CONTRACT	PRIMARY BLDG CONSTRUCTION		\$49,833.31	60-2530-520-1

Bills Payable List

<u>Vendor Name</u>	<u>Description</u>	<u>P.O. #</u>	<u>Amount</u>	<u>State Account #</u>
		Total	\$49,833.31	
SOVEREIGN LEASING, LLC	EX CURRICULAR VAN		\$6,701.00	40-2550-324-1
		Total	\$6,701.00	
SPRINGFIELD ELECTRIC SUPH S-BUILDING CAP OUTLAY			\$829.11	20-2542-540-2
		Total	\$829.11	
STAPLES CREDIT PLAN	BOARD SUPPLIES		\$7.99	10-2310-410-6
		Total	\$7.99	
SUPERINTENDENT IMPREST	BOARD DUES/FEES		\$117.75	10-2310-640-6
	BOARD SUPPLIES		\$11.00	10-2310-410-6
	JH ATHL OFFICIALS		\$160.00	10-1501-319-3
	LEASE BLOCK GRANT		\$130.00	10-1220-332-38
	SW-DUES		\$60.00	10-2110-640-1
	CAFETERIA DUES AND FEES		\$55.00	10-2560-640-1
	TITLE I 1-6		\$200.00	10-1250-410-36
	SUPT OFFICE-TRAVEL		\$13.00	10-2320-332-1
	TEACHER RET. PAYABLE		\$588.43	10-481
	DENTAL		\$19.00	20-481
	DENTAL		\$0.57	40-481
		Total	\$1,354.75	
SWINGEL, EDWARD	CO OP TRAVEL		\$91.65	10-1459-332-2
		Total	\$91.65	
THOMPSON ELECTRONICS CJR HI-BUILDING CAP OUT			\$2,760.00	20-2542-540-3
		Total	\$2,760.00	
THOMPSON, DEBBIE	JR HI SUPPLIES		\$13.99	10-1112-410-3
		Total	\$13.99	
TONIS FLOWER AND GIFT SHSYMPATHY FLOWERS			\$75.00	10-2310-410-6
		Total	\$75.00	
TRANSPORTATION WITH A PICONTRACT SERVICE-SP ED R			\$1,848.00	40-2550-326-1
		Total	\$1,848.00	
TRINITY CATHOLIC SCHOOL HENN-CAFE FOOD			\$177.75	10-2560-410-4
		Total	\$177.75	
TRUCK & AUTO SUP	TRUCK REPAIR/MAINT		\$254.61	20-2542-320-3
	HIGH SCHOOL-BLDG SUPPLIE		\$25.83	20-2542-410-2
		Total	\$280.44	
URNIKIS, DAVE	JR HI-BUILDING TRAVEL		\$12.02	20-2542-332-3
	JR HI-BUILDING TRAVEL		\$16.92	20-2542-332-3
		Total	\$28.94	
VILLAGE OF GRANVILLE	PRIMARY- WATER		\$265.00	20-2542-322-5
	HS- WATER		\$769.00	20-2542-322-2
		Total	\$1,034.00	
WIDA CONSORTIUM	KINDERGARTEN WIDA ELL TESTING	50183	\$162.00	10-2310-410-6

Bills Payable List

<u>Vendor Name</u>	<u>Description</u>	<u>P.O. #</u>	<u>Amount</u>	<u>State Account #</u>
		Total	\$162.00	
WRAGGE, DARYLE	VOC AG- TRAVEL		\$203.73	10-1401-332-2
	EX CURRICULAR VAN		\$162.00	40-2550-324-1
		Total	\$365.73	
WYNONA'S DRAPERIES	PRIMARY BLDG CONSTRUCTION		\$1,810.00	60-2530-520-1
		Total	\$1,810.00	
		Report Total	\$297,561.21	

Recommendation for Sohol Final Payment

As superintendent, I recommend the final payment for Sohol in the amount of \$49,833.31.

Rationale

This represents the billing that was certified by Healy Bender as \$50,058.36 for Sohol minus \$225.05 that was work done by Ossola. (See attached invoice.) I have confirmed with Doug Smith that all work has been completed on the primary school to our satisfaction. (All valve replacements have been completed.)

District Goal

Maintain strong fiscal responsibility in the Putnam County School District.

Revenue Report

Education Fund

10

Function 1000 Instruction
 Function 1112 Junior High

Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	B - A Budget Balance Revenue	A / B % of Budget	State Account Number
10-111200-1 1112	FIRST PRIOR YEAR LEVY Junior High	\$1,372,714.60	\$3,007,483.37	\$3,529,500.00	\$522,016.63	85.21	10-1112 ** Function
10-112200-1 1120	TORT IMMUNITY-1ST PRIOR Middle-Junior High	\$0.00	\$0.00	\$0.00	\$0.00	0.00	10-1122 ** Function
10-113000-1 1130	FIRST PRIOR YR LEASE High School	\$25,328.30	\$55,490.78	\$64,800.00	\$9,309.22	85.63	10-1130 ** Function
10-114100-1 1140	SP ED PRIOR YEAR LEVY Accelerated Reading Program	\$20,225.41	\$44,311.45	\$51,900.00	\$7,588.55	85.38	10-1141 ** Function
10-121000-1 1210	MOBILE HOME PRIVILEGE TA Speech & Lang.Impaired	\$0.00	\$0.00	\$0.00	\$0.00	0.00	10-1210 ** Function
10-123000-1 1225	CORP PERS PROP REPLC TAX Special Education Programs Pre-K	\$0.00	\$366,428.56	\$1,919,883.00	\$1,553,454.44	19.09	10-1230 ** Function
10-129000-1 1275	WETLANDS Remedial and Supplemental Program	\$0.00	\$0.00	\$0.00	\$0.00	0.00	10-1290 ** Function
10-131200-1 1310	PUPIL TUITION OTHER LEA Adult Education	\$0.00	\$59,670.52	\$233,000.00	\$173,329.48	25.61	10-1312 ** Function
10-131300-1 1310	PUPIL TUI-SP ED OTHER LEA Upgrdg In Current Occuptn	\$0.00	\$10,674.76	\$10,675.00	\$0.24	100.00	10-1313 ** Function
10-134200-1 1340	TAX INTEREST Music	\$0.00	\$0.00	\$0.00	\$0.00	0.00	10-1342 ** Function
10-151000-1 1502	ED-INT ON INVESTMENTS Music	\$2,797.01	\$8,906.78	\$42,300.00	\$33,093.22	21.21	10-1510 ** Function
10-151100-1 1502	INTEREST-SWANNEY BONDS Music	\$0.00	\$0.00	\$0.00	\$0.00	0.00	10-1511 ** Function
10-151200-1 1502	INTEREST-FARNSWORTH Music	\$0.00	\$0.00	\$300.00	\$300.00	0.00	10-1512 ** Function
10-151300-1 1502	STUDENT LUNCH Music	\$6,608.45	\$26,064.55	\$125,000.00	\$98,935.45	20.85	10-1513 ** Function
10-161100-1 1600	STUDENT BREAKFAST Summer School	\$2,590.10	\$3,494.70	\$15,000.00	\$11,505.30	23.30	10-1611 ** Function
10-161200-1 1600	MILK SALES (OTHER) Summer School	\$1,503.90	\$2,007.70	\$11,000.00	\$8,992.30	18.25	10-1612 ** Function
10-161400-1 1600	ADULT LUNCHES/BREAKFAST Summer School	\$634.80	\$962.80	\$4,500.00	\$3,537.20	21.40	10-1614 ** Function
10-162000-1 1600	HEAD START LUNCHES Summer School	\$0.00	\$848.00	\$0.00	(\$848.00)	0.00	10-1620 ** Function
10-162000-1 1650	ADULT LUNCHES/BREAKFAST Gifted Programs	\$0.00	\$848.00	\$0.00	(\$848.00)	0.00	10-1620 ** Function
10-169000-1 1650	HEAD START LUNCHES Gifted Programs	\$0.00	\$848.00	\$0.00	(\$848.00)	0.00	10-1690 ** Function
10-171102-2 1710	H S ATHLETIC ADMISSIONS 1710	\$2,436.00	\$2,436.00	\$15,000.00	\$12,564.00	16.24	10-1711-2 ** Function
10-171104-3 1710	JR HI-ATHLETIC ADMISSION 1710	\$0.00	\$0.00	\$3,000.00	\$3,000.00	0.00	10-1711-4 ** Function

Revenue Report

Education Fund

10

Function 1000 Instruction
 Function 1710 Vocational Ed Handicapped

Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	B - A Budget Balance Revenue	A / B % of Budget	State Account Number
10-171400-1	H S / JR HI TOURNEY REV	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.00	10-1714
10-171900-1	ADMISSION - OTHERS	\$0.00	\$0.00	\$5,000.00	\$5,000.00	0.00	10-1719
1710	Vocational Ed Handicapped	2,436.00	2,436.00	24,000.00	21,564.00	10.15	** Function
10-172000-1	VOCATIONAL FEE HS	\$20.00	\$3,620.00	\$3,500.00	(\$120.00)	103.43	10-1720
10-172000-2	ACTIVITY FEES HS	(\$40.00)	\$6,315.00	\$8,000.00	\$1,685.00	78.94	10-1720
10-172000-3	ACTIVITY FEES JR H	\$125.00	\$1,570.00	\$3,500.00	\$1,930.00	44.86	10-1720
1720	Vctnl Ed Lmt Eng Profency	105.00	11,505.00	15,000.00	3,495.00	76.70	** Function
10-179000-1	DRIVER ED FEE	\$0.00	\$2,150.00	\$3,000.00	\$850.00	71.67	10-1790
10-179000-8	H S PE RESALE	\$206.50	\$3,150.50	\$3,500.00	\$349.50	90.01	10-1790
10-179001-8	JH PE RESALE	\$46.00	\$2,078.00	\$3,000.00	\$922.00	69.27	10-1790-1
10-179100-9		\$0.00	\$0.00	\$0.00	\$0.00	0.00	10-1791
10-179200-10	MUSIC RESALE	\$0.00	\$0.00	\$200.00	\$200.00	0.00	10-1792
1730	Vctnl Ed Acd /Econ Disadv	252.50	7,378.50	9,700.00	2,321.50	76.07	** Function
10-181100-1	ELEM-TEXTBOOK RENTAL	\$125.00	\$13,260.00	\$12,500.00	(\$760.00)	106.08	10-1811
10-181100-2	H S- TEXTBOOK RENTAL	\$0.00	\$14,165.00	\$15,000.00	\$835.00	94.43	10-1811
10-181100-3	JR HI-TEXTBOOK RENTAL	\$260.00	\$8,515.00	\$10,000.00	\$1,485.00	85.15	10-1811
10-181900-1	INSTRUMENT RENTAL	\$0.00	\$0.00	\$200.00	\$200.00	0.00	10-1819
1800	Bilingual Programs	385.00	35,940.00	37,700.00	1,760.00	95.33	** Function
10-192000-1	DONATIONS	\$693.09	\$3,225.25	\$3,500.00	\$274.75	92.15	10-1920
10-192001-1	DONATIONS-NCF	\$349.97	\$349.97	\$500.00	\$150.03	69.99	10-1920
1920	Gifted Programs - Private Tuition	1,043.06	3,575.22	4,000.00	424.78	89.38	** Function
10-194000-1	PSY LEA ASSESSEMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00	10-1940
10-194100-1	SW LEA ASSESSEMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00	10-1941
10-194110-1	HEARING IMP ASSESS.	\$0.00	\$0.00	\$0.00	\$0.00	0.00	10-1941
10-194200-1		\$0.00	\$0.00	\$0.00	\$0.00	0.00	10-1942
10-195000-1	REFUND EXPENSES	\$4,839.99	\$4,875.01	\$500.00	(\$4,375.01)	975.00	10-1950
10-197000-1		\$0.00	\$0.00	\$0.00	\$0.00	0.00	10-1970
10-199900-1	OTHER LOCAL REVENUE	\$10,801.00	\$16,598.96	\$10,500.00	(\$6,098.96)	158.09	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
1922	Truants Alternative/Optional Educat	15,640.99	21,473.97	11,000.00	(10,473.97)	195.22	** Function
1000	Instruction	1,452,265.12	3,668,652.66	6,108,958.00	2,440,305.34	60.05	* Function
10-220000-1	POVERTY GRANT	\$0.00	\$0.00	\$0.00	\$0.00	0.00	10-2200
2196	Comp Arts	0.00	0.00	0.00	0.00	0.00	** Function

Revenue Report

Education Fund

10

Function 2000 Support Services
 Function 2230 Assessment/Testing

Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	B - A Budget Balance Revenue	A / B % of Budget	State Account Number
10-223000-1	ROE FLOW THRU	\$0.00	\$0.00	\$0.00	\$0.00	0.00	10-2230
2230	Assessment/Testing	0.00	0.00	0.00	0.00	0.00	** Function
2000	Support Services	0.00	0.00	0.00	0.00	0.00	* Function
10-300100-1	GENERAL STATE AID	\$45,186.08	\$90,372.16	\$460,000.00	\$369,627.84	19.65	10-3001
10-300200-1	HOLD HARMLESS GSA	\$0.00	\$0.00	\$0.00	\$0.00	0.00	10-3002
2900	Other Support Services	45,186.08	90,372.16	460,000.00	369,627.84	19.65	** Function
10-310000-1	SP ED PRIV FAC TUITION	\$0.00	\$53,718.42	\$44,000.00	(\$9,718.42)	122.09	10-3100
10-310500-1	SP ED EXTRA ORDINARY	\$0.00	\$63,531.84	\$83,000.00	\$19,468.16	76.54	10-3105
10-311000-1	SP ED PERSONNEL	\$0.00	\$55,149.37	\$159,000.00	\$103,850.63	34.69	10-3110
10-312000-1	SP ED ORPHANAGE	\$0.00	\$16,231.30	\$42,000.00	\$25,768.70	38.65	10-3120
10-314500-1	SP ED SUMMER SCHOOL	\$0.00	\$0.00	\$750.00	\$750.00	0.00	10-3145
3100	Direction Of Community Sv	0.00	188,630.93	328,750.00	140,119.07	57.38	** Function
10-322000-40	CTEI GRANT-SRAVTE	\$0.00	\$15,905.00	\$2,102.00	(\$13,803.00)	756.66	10-3200
10-321500-18	VOC AG STATE GRTS	\$0.00	\$0.00	\$0.00	\$0.00	0.00	10-3215
10-323500-19	VOC AG SUPPLEMENTAL	\$0.00	\$4,343.00	\$0.00	(\$4,343.00)	0.00	10-3235
10-329900-40	FCAE GRANT	\$0.00	\$0.00	\$0.00	\$0.00	0.00	10-3299
3200	Community Recreation Srv	0.00	20,248.00	2,102.00	(18,146.00)	963.27	** Function
10-330500-20		\$0.00	\$0.00	\$0.00	\$0.00	0.00	10-3305
10-335000-21		\$0.00	\$0.00	\$0.00	\$0.00	0.00	10-3350
10-336000-1	IL FREE LUNCH/BRKFST AIDE	\$553.61	\$1,944.61	\$4,750.00	\$2,805.39	40.94	10-3360
10-336500-1	IL BREAKFAST INITIATIVE	\$24.53	\$24.53	\$750.00	\$725.47	3.27	10-3360
10-337000-1	DRIVERS ED REIMBURSEMENT	\$0.00	\$0.00	\$10,000.00	\$10,000.00	0.00	10-3370-1
3300	Civic Services	578.14	1,969.14	15,500.00	13,530.86	12.70	** Function
10-361002-1	SCHOOL IMP-HOP	\$0.00	\$0.00	\$0.00	\$0.00	0.00	10-3610
10-364000-24	SCHOOL IMP BLOCK GRANT	\$0.00	\$0.00	\$0.00	\$0.00	0.00	10-3640
10-364100-31	LEARNING IMP GRANT	\$0.00	\$0.00	\$0.00	\$0.00	0.00	10-3641
10-369500-1	SAFE TO LEARN GRANT	\$0.00	\$0.00	\$0.00	\$0.00	0.00	10-3695
3600	Welfare Activities Serv	0.00	0.00	0.00	0.00	0.00	** Function
10-370500-26	EARLY CHILDHOOD GRT GRANT	\$13,209.00	\$39,627.00	\$149,294.00	\$109,667.00	26.54	10-3705
10-371500-27	READING IMPROVEMENT GRAN	\$0.00	\$0.00	\$0.00	\$0.00	0.00	10-3715
10-372500-28		\$0.00	\$0.00	\$0.00	\$0.00	0.00	10-3725
10-373500-1		\$0.00	\$0.00	\$0.00	\$0.00	0.00	10-3735
10-377500-43	ADA BLOCK GRANT	\$0.00	\$0.00	\$0.00	\$0.00	0.00	10-3775
10-379200-1		\$0.00	\$0.00	\$0.00	\$0.00	0.00	10-3792

Revenue Report

Education Fund

10

Function 3000 Community Services
 Function 3700 Nonpublic School Pupils

Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	B - A Budget Balance Revenue	A / B % of Budget	State Account Number
10-379400-1		\$0.00	\$0.00	\$0.00	\$0.00	0.00	10-3794
3700	Nonpublic School Pupils						** Function
10-380000-32	STATE LIBRARY GRANT	13,209.00	39,627.00	149,294.00	109,667.00	26.54	10-3800
3800	Home/School Services						** Function
10-399900-1	OTHER STATE REVENUE	0.00	0.00	0.00	0.00	0.00	10-3999
10-399901-1	RESPRO GRANT	\$0.00	\$0.00	\$500.00	\$500.00	0.00	10-3999
3900	Other Community Services						** Function
3000	Community Services						* Function
10-410000-37	TITLE V INVO(CHAR CTS	58,973.22	340,847.23	956,146.00	615,298.77	35.65	10-4100
3900	Other Community Services						** Function
10-411000-46		0.00	0.00	0.00	0.00	0.00	10-4110
4110	Payments Reg Programs						** Function
10-421000-1	FEDERAL LUNCH AID	\$0.00	\$0.00	\$0.00	\$0.00	0.00	10-4100
4210	Payments for Regular Programs - Tu						** Function
10-422000-1	FED BREAKFAST AID	\$6,964.36	\$6,964.36	\$117,000.00	\$110,035.64	5.95	10-4210
4220	Payments for Special Education Prog						** Function
10-430000-36	TITLE I GRANT	6,964.36	6,964.36	117,000.00	110,035.64	5.95	10-4220
4300	Payments to Other Govt Units (In-Sa						** Function
10-440000-33	TITLE IV GRT DRUG FREE	\$1,624.46	\$1,624.46	\$30,500.00	\$28,875.54	5.33	10-4300
4400	Payments to Other Govt Units - Out c						** Function
10-462000-38	SP ED INCENTIVE GRT	1,624.46	1,624.46	30,500.00	28,875.54	5.33	10-4400
10-462001-38	DISCRETIONARY FUNDS	\$0.00	\$0.00	\$97,721.00	\$97,721.00	0.00	10-4620
10-462002-38	SP ED BLOCK GRT	\$0.00	\$0.00	\$0.00	\$0.00	0.00	10-4620
10-462003-38	DEMONSTR PROJ/LEASE	\$0.00	\$277.60	\$8,843.00	\$8,565.40	3.14	10-4620-1
10-462500-1	EXCESS (ROOM/BOARD)	\$0.00	\$0.00	\$0.00	\$0.00	0.00	10-4625-1
10-474500-40	CARL PERKINS	\$0.00	\$0.00	\$0.00	\$0.00	0.00	10-4745
10-485000-44	SFSF/GSA REVENUE	\$1,968.00	\$1,968.00	\$7,874.00	\$5,906.00	24.99	10-4850
10-485100-44	ARRA TITLE I	\$0.00	\$0.00	\$0.00	\$0.00	0.00	10-4854
10-485700-44	ARRA IDEA PART B	\$0.00	\$6,166.00	\$0.00	(\$6,166.00)	0.00	10-4857-1
10-487000-44	ARRA GSA	\$0.00	\$44,593.00	\$0.00	(\$44,593.00)	0.00	10-4870-1
10-490000-11		\$0.00	\$0.00	\$0.00	\$0.00	0.00	10-4900
10-490001-11	MEDICAID-FEE FOR SERV	\$0.00	\$0.00	\$0.00	\$0.00	0.00	10-4900
10-490002-11	MEDICAID-ADMIN OUTREACH	\$0.00	\$1,228.51	\$30,000.00	\$28,771.49	4.10	10-4900
10-493000-42	TITLE II TEACHER QUALITY	\$6,906.25	\$12,544.20	\$27,000.00	\$14,455.80	46.46	10-4930
		\$0.00	\$0.00	\$36,520.00	\$36,520.00	0.00	10-4930

Revenue Report

Education Fund

10

Function 4000 Nonprogrammed Charges
 Function 4430 Payments Other Govt Units Out of State Transfers

Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	B - A Budget Balance Revenue	A / B % of Budget	State Account Number
10-494500-14		\$0.00	\$0.00	\$0.00	\$0.00	0.00	10-4945
10-497100-1	TITLE IID-TECH ENHANC	\$0.00	\$0.00	\$0.00	\$0.00	0.00	10-4971
10-499900-1	OTHER FEDERAL(STEP)	\$0.00	\$0.00	\$12,180.00	\$12,180.00	0.00	10-4999-1
4430	Payments Other Govt Units Out of State	8,874.25	66,777.31	198,599.00	131,821.69	33.62	** Function
4000	Nonprogrammed Charges	17,463.07	75,366.13	443,820.00	368,453.87	16.98	* Function
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
6000	Provision For Contingencs	0.00	0.00	0.00	0.00	0.00	** Function
10-712000-1	TRANS WC INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	0.00	10-7120
10-723000-1	ACCURED INT B&I	\$0.00	\$0.00	\$0.00	\$0.00	0.00	10-7230
7120	Perm Trnf from W/C	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	* Function
10	Education Fund	1,528,701.41	4,084,866.02	7,508,924.00	3,424,057.98	54.40	Fund

Revenue Report

Oper, Build, & Maint Fund

Function 1000 Instruction
 Function 1112 Junior High

20

Account	Description	A		B	B - A	A / B	State Account Number
		M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance	% of Budget	
20-111200-1	FIRST PRIOR YEAR LEVY	\$252,298.63	\$552,776.46	\$628,800.00	\$76,023.54	87.91	20-1112
1112	Junior High	252,298.63	552,776.46	628,800.00	76,023.54	87.91	** Function
20-112200-1	TORT IMMUNITY-1ST PRIOR	\$0.00	\$0.00	\$0.00	\$0.00	0.00	20-1122
1120	Middle-Junior High	0.00	0.00	0.00	0.00	0.00	** Function
20-123000-1	CORP PERS PROP REPL TAX	\$0.00	\$0.00	\$561,000.00	\$561,000.00	0.00	20-1230
1225	Special Education Programs Pre-K	0.00	0.00	561,000.00	561,000.00	0.00	** Function
20-151100-1	BLD-INT	\$1,183.09	\$4,626.24	\$20,000.00	\$15,373.76	23.13	20-1511
20-151500-1	INTEREST - TREE FUND	\$0.00	\$0.00	\$100.00	\$100.00	0.00	20-1515
1502	Music	1,183.09	4,626.24	20,100.00	15,473.76	23.02	** Function
20-191000-1	HOUSE RENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00	20-1910
1910	Pre-K Programs - Private Tuition	0.00	0.00	0.00	0.00	0.00	** Function
20-191100-1	FACILITY/GROUND RENT	\$0.00	\$0.00	\$500.00	\$500.00	0.00	20-1911
1911	Regular K-12 Programs - Private Tuition	0.00	0.00	500.00	500.00	0.00	** Function
20-192000-1	DONATIONS	\$0.00	\$0.00	\$0.00	\$0.00	0.00	20-1920
1920	Gifted Programs - Private Tuition	0.00	0.00	0.00	0.00	0.00	** Function
20-195000-1	REFUND PR YR EXP-BLDG	\$0.00	\$0.00	\$0.00	\$0.00	0.00	20-1950
20-195001-1	TORNADO INS/FEM/DON	\$0.00	\$0.00	\$0.00	\$0.00	0.00	20-1950
20-199900-1	OTHER LOCAL REVENUE	\$25.00	\$2,954.79	\$1,000.00	(\$1,954.79)	295.48	20-1999
1922	Truants Alternative/Optional Education	25.00	2,954.79	1,000.00	(1,954.79)	295.48	** Function
1000	Instruction	253,506.72	560,357.49	1,211,400.00	651,042.51	46.26	* Function
20-210000-1	OTHER STATE REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	0.00	20-2100
1922	Truants Alternative/Optional Education	0.00	0.00	0.00	0.00	0.00	** Function
2000	Support Services	0.00	0.00	0.00	0.00	0.00	* Function
20-392000-1	INFRA IMPROVE-PLAN/CONST	\$0.00	\$0.00	\$0.00	\$0.00	0.00	20-3920-1
20-399900-1	OTHER STATE REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	0.00	20-3999
3900	Other Community Services	0.00	0.00	0.00	0.00	0.00	** Function
3000	Community Services	0.00	0.00	0.00	0.00	0.00	* Function
20-490000-11		\$0.00	\$0.00	\$0.00	\$0.00	0.00	20-4900
20-498000-1		\$0.00	\$0.00	\$0.00	\$0.00	0.00	20-4980
4430	Payments Other Govt Units Out of State	0.00	0.00	0.00	0.00	0.00	** Function
4000	Nonprogrammed Charges	0.00	0.00	0.00	0.00	0.00	* Function
20-711001-1	TRANSFER WC	\$0.00	\$0.00	\$0.00	\$0.00	0.00	20-7110

Revenue Report

Oper, Build, & Maint Fund

20

Function 6000 Provision For Contingences
 Function 6000 Provision For Contingences

Account	Description	M.T.D. Revenue	Y.T.D. Revenue	A Revenue Budget	B Budget Balance	B - A Revenue	A / B % of Budget	State Account Number
6000	Provision For Contingences	0.00	0.00	0.00	0.00	0.00	0.00	** Function
20-740000-1	SALE/COMP FIXED ASSETS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	20-7400
7120	Perm Trnf from W/C	0.00	0.00	0.00	0.00	0.00	0.00	** Function
6000	Provision For Contingences	0.00	0.00	0.00	0.00	0.00	0.00	* Function
20	Oper, Build, & Maint Fund	253,506.72	560,357.49	1,211,400.00	651,042.51	651,042.51	46.26	Fund

Revenue Report

Debt Service Fund or Fund Group

30

Function 1000 Instruction
 Function 1112 Junior High

		A	B	B - A	A / B	
Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance	State Account Number
30-111200-1	FIRST PRIOR YEAR LEVY	\$0.00	\$0.00	\$0.00	\$0.00	30-1112
1112	Junior High	0.00	0.00	0.00	0.00	** Function
30-151100-1	B/I-INT INVESTMENTS	\$0.00	\$0.00	\$0.00	\$0.00	30-1511
1502	Music	0.00	0.00	0.00	0.00	** Function
1000	Instruction	0.00	0.00	0.00	0.00	* Function
30-723000-1	ACCRUED INT ON BONDS SOL	\$0.00	\$0.00	\$0.00	\$0.00	30-7230
7120	Perm Trnf from W/C	0.00	0.00	0.00	0.00	** Function
6000	Provision For Contingencs	0.00	0.00	0.00	0.00	* Function
30	Debt Service Fund or Fund Group	0.00	0.00	0.00	0.00	Fund

Revenue Report

Transportation Fund

40

Function 1000 Instruction
 Function 1112 Junior High

Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance Revenue	% of Budget	State Account Number
40-111200-1	FIRST PRIOR YR LEVY TRAN	\$100,994.17	\$221,252.87	\$279,900.00	\$58,647.13	79.05	40-1112
1112	Junior High	100,994.17	221,252.87	279,900.00	58,647.13	79.05	** Function
40-112200-1	1ST PRIOR YR LEVY-TORT	\$0.00	\$0.00	\$0.00	\$0.00	0.00	40-1122
1120	Middle-Junior High	0.00	0.00	0.00	0.00	0.00	** Function
40-123000-1	CORP REPLACEMNT PROP TAX	\$0.00	\$0.00	\$112,000.00	\$112,000.00	0.00	40-1230
1225	Special Education Programs Pre-K	0.00	0.00	112,000.00	112,000.00	0.00	** Function
40-144100-1	ORPHANAGE TRANS REIMB	\$0.00	\$0.00	\$0.00	\$0.00	0.00	40-1441
1421	Home Ec Occupations	0.00	0.00	0.00	0.00	0.00	** Function
40-151100-1	TRANSP-INT	\$301.71	\$830.52	\$1,000.00	\$169.48	83.05	40-1511
1502	Music	301.71	830.52	1,000.00	169.48	83.05	** Function
40-195000-1	REFUND TRANSP	\$0.00	\$0.00	\$0.00	\$0.00	0.00	40-1950
40-199900-1	OTHER LOCAL REVENUE	\$0.00	\$2,084.05	\$4,000.00	\$1,915.95	52.10	40-1999
1922	Truants Alternative/Optional Educat	0.00	2,084.05	4,000.00	1,915.95	52.10	** Function
1000	Instruction	101,295.88	224,167.44	396,900.00	172,732.56	56.48	* Function
40-350000-1	REG TRANSPORTATION AID	\$0.00	\$144,101.34	\$198,598.65	\$54,497.31	72.56	40-3500
40-350500-1	VOC TRANSPORTATION AID	\$0.00	\$0.00	\$8,000.00	\$8,000.00	0.00	40-3505
40-351000-1	SP ED TRANSPORTATION AID	\$0.00	\$41,955.40	\$115,761.00	\$73,805.60	36.24	40-3510
40-351100-1	OTHER STATE REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	0.00	40-3511
3500	Custody/Child Care Serv	0.00	186,056.74	322,359.65	136,302.91	57.72	** Function
40-370500-26	ECE TRANSPORTATION	\$0.00	\$0.00	\$9,213.00	\$9,213.00	0.00	40-3705
3700	Nonpublic School Pupils	0.00	0.00	9,213.00	9,213.00	0.00	** Function
3000	Community Services	0.00	186,056.74	331,572.65	145,515.91	56.11	* Function
40-713000-1	PERMANENT TRANSFER	\$0.00	\$0.00	\$0.00	\$0.00	0.00	40-7130-1
7120	Perm Trnf from W/C	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	* Function
40	Transportation Fund	101,295.88	410,224.18	728,472.65	318,248.47	56.31	Fund

Revenue Report

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

50

Function 1000 Instruction
 Function 1112 Junior High

		A	B	B - A	A / B		
Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance Revenue	% of Budget	State Account Number
50-111200-1	FIRST PRIOR YR LEVY-IMRF	\$8,501.45	\$18,626.81	\$20,000.00	\$1,373.19	93.13	50-1112
50-111201-1	FIRST PRIOR YR-SS	\$0.00	\$0.00	\$0.00	\$0.00	0.00	50-1112
1112	Junior High	8,501.45	18,626.81	20,000.00	1,373.19	93.13	** Function
50-111500-1	MEDICARE-FIRST PRIOR YR	\$0.00	\$0.00	\$0.00	\$0.00	0.00	50-1115
1115	MUSIC	0.00	0.00	0.00	0.00	0.00	** Function
50-115000-1	FIRST PRIOR YR-S S	\$59,509.74	\$130,390.57	\$140,000.00	\$9,609.43	93.14	50-1150
1140	Accelerated Reading Program	59,509.74	130,390.57	140,000.00	9,609.43	93.14	** Function
50-123000-1	CORP PERS PROP REPL TAX	\$0.00	\$0.00	\$0.00	\$0.00	0.00	50-1230
1225	Special Education Programs Pre-K	0.00	0.00	0.00	0.00	0.00	** Function
50-151100-1	IMRF-INT	\$286.61	\$863.16	\$1,500.00	\$636.84	57.54	50-1511
1502	Music	286.61	863.16	1,500.00	636.84	57.54	** Function
50-199900-1	OTHER LOCAL REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	0.00	50-1999
1922	Truants Alternative/Optional Educat	0.00	0.00	0.00	0.00	0.00	** Function
1000	Instruction	68,297.80	149,880.54	161,500.00	11,619.46	92.81	* Function
50	I.M.R.F./Soc. Sec. Fund	68,297.80	149,880.54	161,500.00	11,619.46	92.81	Fund

Revenue Report

Capital Projects Fund or Fund Group

60

Function 1000 Instruction
 Function 1112 Junior High

Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	B - A Budget Balance Revenue	A / B % of Budget	State Account Number
60-111200-1	FIRST PRIOR CAP PROJ	\$0.00	\$0.00	\$0.00	\$0.00	0.00	60-1112
1112	Junior High	0.00	0.00	0.00	0.00	0.00	** Function
60-151100-1	INTEREST-CAP PROJ	\$614.43	\$2,964.19	\$2,000.00	(\$964.19)	148.21	60-1511
1502	Music	614.43	2,964.19	2,000.00	(964.19)	148.21	** Function
60-195000-1	REFUND PRIOR YR EXP	\$0.00	\$0.00	\$0.00	\$0.00	0.00	60-1950
60-199900-1	OTHER LOCAL REV CAP PROJ	\$0.00	\$0.00	\$0.00	\$0.00	0.00	60-1999
1922	Truants Alternative/Optional Educat	0.00	0.00	0.00	0.00	0.00	** Function
1000	Instruction	614.43	2,964.19	2,000.00	(964.19)	148.21	* Function
60-392000-1	INFRA IMPROVE-PLAN/CONST	\$0.00	\$0.00	\$0.00	\$0.00	0.00	60-3920
3900	Other Community Services	0.00	0.00	0.00	0.00	0.00	** Function
3000	Community Services	0.00	0.00	0.00	0.00	0.00	* Function
60-780000-1	IEMA/CDB TRANSFER	\$0.00	\$0.00	\$0.00	\$0.00	0.00	60-7800
7120	Perm Trnf from W/C	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	* Function
60	Capital Projects Fund or Fund Group	614.43	2,964.19	2,000.00	(964.19)	148.21	Fund

Revenue Report

Working Cash Fund

70

Function 1000 Instruction
 Function 1112 Junior High

		A	B	B - A	A / B	
Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance	State Account Number
70-111200-1	FIRST PRIOR YR WRKG CASH	\$25,328.30	\$55,490.77	\$64,800.00	\$9,309.23	70-1112
1112	Junior High	25,328.30	55,490.77	64,800.00	9,309.23	** Function
70-151100-1	WC-INT	\$1,824.77	\$3,962.42	\$38,000.00	\$34,037.58	70-1511
1502	Music	1,824.77	3,962.42	38,000.00	34,037.58	** Function
1000	Instruction	27,153.07	59,453.19	102,800.00	43,346.81	* Function
70-721000-1	PRINCIPAL ON BONDS SOLD	\$0.00	\$0.00	\$0.00	\$0.00	70-7210
7120	Perm Trnf from W/C	0.00	0.00	0.00	0.00	** Function
6000	Provision For Contingencs	0.00	0.00	0.00	0.00	* Function
70	Working Cash Fund	27,153.07	59,453.19	102,800.00	43,346.81	Fund

Revenue Report

Tort Immunity and Judgment Fund

80

Function 1000 Instruction
 Function 1112 Junior High

		A	B	B - A	A / B	
Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance	State Account Number
80-111200-1	FIRST PRIOR YEAR LEVY	\$0.00	\$0.00	\$0.00	\$0.00	80-1112
1112	Junior High	0.00	0.00	0.00	0.00	** Function
80-151100-1	TORT-INTEREST	\$298.67	\$1,676.87	\$3,500.00	\$1,823.13	80-1511
1502	Music	298.67	1,676.87	3,500.00	1,823.13	** Function
80-195000-1	REFUND PRIOR YR EXP	\$0.00	\$415.00	\$0.00	(\$415.00)	80-1950
80-199900-1	OTHER LOCAL REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	80-1999
1922	Truants Alternative/Optional Educat	0.00	415.00	0.00	(415.00)	** Function
1000	Instruction	298.67	2,091.87	3,500.00	1,408.13	* Function
80	Tort Immunity and Judgment Fund	298.67	2,091.87	3,500.00	1,408.13	Fund

Revenue Report

Fire Prevention/Life Safety

Function 1000 Instruction
 Function 1112 Junior High

90

		A	B	B - A	A / B		
Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance Revenue	% of Budget	State Account Number
90-111200-1	FIRST PRIOR YEAR LEVY L/ 1112 Junior High	\$25,328.35	\$55,490.85	\$64,800.00	\$9,309.15	85.63	90-1112
		25,328.35	55,490.85	64,800.00	9,309.15	85.63	** Function
90-123000-1	L/S CORP REPL TAX 1225 Special Education Programs Pre-K	\$0.00	\$0.00	\$150,000.00	\$150,000.00	0.00	90-1230
		0.00	0.00	150,000.00	150,000.00	0.00	** Function
90-151100-1	LS-INT ON INVESTMENTS 1502 Music	\$154.32	\$496.66	\$2,000.00	\$1,503.34	24.83	90-1511
		154.32	496.66	2,000.00	1,503.34	24.83	** Function
90-199900-1	OTHER REVENUE 1922 Truants Alternative/Optional Educat	\$0.00	\$0.00	\$0.00	\$0.00	0.00	90-1999
		0.00	0.00	0.00	0.00	0.00	** Function
	1000 Instruction	25,482.67	55,987.51	216,800.00	160,812.49	25.82	* Function
90-712000-1	TRANSFER FROM W/C	\$0.00	\$0.00	\$0.00	\$0.00	0.00	90-7120
90-721000-1	SALE OF BONDS	\$0.00	\$0.00	\$0.00	\$0.00	0.00	90-7210
	7120 Perm Trnf from W/C	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	* Function
	90 Fire Prevention/Life Safety	25,482.67	55,987.51	216,800.00	160,812.49	25.82	Fund
	Report Total:	2,005,350.65	5,325,824.99	9,935,396.65	4,609,571.66	53.60	

Expenditure Report

Invalid Code

0

Function 8800 Transfer To
 Function 99 Agency Fund or Fund Group
 Object 800 Termination Benefits

Account	Description	M.T.D. Activity	Y.T.D. Activity	A Open Encumb.	B Current Budget	C C - (A + B) Budget Balance	(A + B) / C % of Budget	State Account Number
800	Termination Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
99	Agency Fund or Fund Group	0.00	0.00	0.00	0.00	0.00	0.00	** Function
4 8800	Transfer To	0.00	0.00	0.00	0.00	0.00	0.00	* Function
0	Invalid Code	0.00	0.00	0.00	0.00	0.00	0.00	Fund

Expenditure Report

Education Fund

10

Function 1000 Instruction
 Function 1000 Instruction
 Object 100 Salaries

Account	Description	M.T.D. Activity	Y.T.D. Activity	A Open Encumb.	B Current Budget	C C - (A + B) Budget Balance	(A + B) / C % 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	
1000	Instruction	0.00	0.00	0.00	0.00	0.00	0.00	** Function
100	Salaries	37,907.49	124,774.75	0.00	433,000.00	308,225.25	28.82	
200	Employee Benefits	11,517.25	20,941.67	0.00	121,200.00	100,258.33	17.28	
300	Purchased Services	742.88	1,588.48	0.00	34,020.00	32,431.52	4.67	
400	Supplies And Materials	1,368.65	9,812.38	384.21	17,280.00	7,083.41	59.01	
500	Capital Outlay	2,619.69	6,024.29	0.00	10,500.00	4,475.71	57.37	
1110	Elementary	54,155.96	163,141.57	384.21	616,000.00	452,474.22	26.55	** Function
100	Salaries	37,022.98	89,341.72	0.00	426,000.00	336,658.28	20.97	
200	Employee Benefits	9,643.00	15,726.20	0.00	94,200.00	78,473.80	16.69	
300	Purchased Services	667.89	1,569.49	0.00	8,000.00	6,430.51	19.62	
400	Supplies And Materials	157.35	10,767.93	353.89	13,300.00	2,178.18	83.62	
500	Capital Outlay	0.00	0.00	0.00	500.00	500.00	0.00	
1111	Primary	47,491.22	117,405.34	353.89	542,000.00	424,240.77	21.73	** Function
100	Salaries	37,502.35	129,240.69	0.00	482,200.00	352,959.31	26.80	
200	Employee Benefits	10,049.98	18,338.12	0.00	106,600.00	88,261.88	17.20	
300	Purchased Services	714.88	1,560.48	0.00	11,300.00	9,739.52	13.81	
400	Supplies And Materials	4,307.02	11,063.33	293.58	44,600.00	33,243.09	25.46	
500	Capital Outlay	0.00	0.00	0.00	1,000.00	1,000.00	0.00	
600	Other Objects	448.00	448.00	0.00	1,500.00	1,052.00	29.87	
1112	Junior High	53,022.23	160,650.62	293.58	647,200.00	486,255.80	24.87	** Function
100	Salaries	60,853.48	177,882.70	0.00	771,054.00	593,171.30	23.07	
200	Employee Benefits	20,501.96	39,142.00	0.00	226,700.00	187,558.00	17.27	
300	Purchased Services	714.88	2,449.90	0.00	9,500.00	7,050.10	25.79	
400	Supplies And Materials	5,769.58	54,147.78	5,990.75	109,850.00	49,711.47	54.75	
500	Capital Outlay	0.00	0.00	0.00	2,000.00	2,000.00	0.00	
600	Other Objects	0.00	0.00	0.00	1,500.00	1,500.00	0.00	
1113	High School	87,839.90	273,622.38	5,990.75	1,120,604.00	840,990.87	24.95	** 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	
1114	Reading Imp	0.00	0.00	0.00	0.00	0.00	0.00	** Function
100	Salaries	9,658.32	26,948.32	0.00	117,000.00	90,051.68	23.03	
200	Employee Benefits	3,695.83	7,358.95	0.00	45,000.00	37,641.05	16.35	

Expenditure Report

Education Fund

10

Function 1000 Instruction
 Function 1115 MUSIC
 Object 300 Purchased Services

Account	Description	M.T.D. Activity	Y.T.D. Activity	B Open Encumb.	C Current Budget	C - (A + B) Budget Balance	(A + B) / C % of Budget	State Account Number
300	Purchased Services	131.40	131.40	0.00	3,750.00	3,618.60	3.50	
400	Supplies And Materials	616.98	997.92	296.77	5,620.00	4,325.31	23.04	
500	Capital Outlay	0.00	0.00	0.00	1,000.00	1,000.00	0.00	
600	Other Objects	0.00	0.00	0.00	1,000.00	1,000.00	0.00	
1115	MUSIC	14,102.53	35,436.59	296.77	173,370.00	137,636.64	20.61	** 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	4,163.23	11,531.85	0.00	127,158.00	115,626.15	9.07	
200	Employee Benefits	1,335.23	2,080.31	0.00	12,750.00	10,669.69	16.32	
300	Purchased Services	0.00	0.00	0.00	1,500.00	1,500.00	0.00	
400	Supplies And Materials	0.00	161.89	0.00	5,600.00	5,438.11	2.89	
1125	Pre-K Programs	5,498.46	13,774.05	0.00	147,008.00	133,233.95	9.37	** 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	0.00	280.00	0.00	0.00	(280.00)	0.00	
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
300	Purchased Services	140.00	140.00	0.00	84,000.00	83,860.00	0.17	
400	Supplies And Materials	0.00	0.00	0.00	0.00	0.00	0.00	
1204	Physically Hndcap Homebound	140.00	420.00	0.00	84,000.00	83,580.00	0.50	** Function
300	Purchased Services	0.00	0.00	0.00	1,200.00	1,200.00	0.00	
1206	Visually Impaired (Vi)	0.00	0.00	0.00	1,200.00	1,200.00	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	9.02	9.02	0.00	1,800.00	1,790.98	0.50	
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	
1207	Hard Of Hearing (Hh)	9.02	9.02	0.00	1,800.00	1,790.98	0.50	** Function
100	Salaries	3,566.66	8,806.84	0.00	43,000.00	34,193.16	20.48	
200	Employee Benefits	1,602.46	1,602.46	0.00	11,000.00	9,397.54	14.57	
300	Purchased Services	0.00	0.00	0.00	16,500.00	16,500.00	0.00	
400	Supplies And Materials	0.00	0.00	0.00	650.00	650.00	0.00	
1210	Speech & Lang.Impaired	5,169.12	10,409.30	0.00	71,150.00	60,740.70	14.63	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	

Expenditure Report

Education Fund

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Function 1000 Instruction
 Function 1214 PRESCHOOL
 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	
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	
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	
1219	Pre Kind EARLY CHILDHOOD	0.00	0.00	0.00	0.00	0.00	0.00	** Function
100	Salaries	56,906.47	151,294.85	0.00	704,000.20	552,705.35	21.49	
200	Employee Benefits	9,211.10	20,073.04	0.00	120,000.00	99,926.96	16.73	
300	Purchased Services	3,300.00	3,565.00	0.00	5,000.00	1,435.00	71.30	
400	Supplies And Materials	14,066.22	25,600.69	4,754.36	52,800.00	22,444.95	57.49	
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
1220	Cross-Categorical (Cc)	83,483.79	200,533.58	4,754.36	881,800.20	676,512.26	23.28	** 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	
1222	MI	0.00	0.00	0.00	0.00	0.00	0.00	** Function
100	Salaries	11,371.78	30,255.74	0.00	49,200.00	18,944.26	61.50	
200	Employee Benefits	1,264.46	1,264.46	0.00	10,000.00	8,735.54	12.64	
300	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	
400	Supplies And Materials	0.00	213.67	193.77	720.00	312.56	56.59	
1225	Special Education Programs Pre-K	12,636.24	31,733.87	193.77	59,920.00	27,992.36	53.28	** Function
100	Salaries	7,890.16	29,340.50	0.00	94,682.00	65,341.50	30.99	
200	Employee Benefits	2,263.51	5,096.51	0.00	49,900.00	44,803.49	10.21	
300	Purchased Services	0.00	0.00	0.00	9,500.00	9,500.00	0.00	
400	Supplies And Materials	18.19	18.19	0.00	500.00	481.81	3.64	
1250	Remedial and Supplemental Programs K	10,171.86	34,455.20	0.00	154,582.00	120,126.80	22.29	** Function
100	Salaries	6,113.06	17,561.28	0.00	74,311.00	56,749.72	23.63	
200	Employee Benefits	1,654.85	2,399.93	0.00	14,800.00	12,400.07	16.22	
300	Purchased Services	488.80	981.36	0.00	3,500.00	2,518.64	28.04	
400	Supplies And Materials	4,089.57	5,562.17	6,248.52	6,400.00	(5,410.69)	184.54	

Expenditure Report

Education Fund

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Function 1000 Instruction
 Function 1401 VOCATIONAL AG
 Object 500 Capital Outlay

Account	Description	M.T.D. Activity	Y.T.D. Activity	Open Encumb.	Current Budget	C - (A + B) Budget Balance	(A + B) / C % of Budget	State Account Number
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	
1401	VOCATIONAL AG	12,346.28	26,504.74	6,248.52	99,511.00	66,757.74	32.91	** Function
100	Salaries	4,135.00	9,989.34	0.00	42,300.00	32,310.66	23.62	
200	Employee Benefits	1,350.49	3,544.49	0.00	20,000.00	16,455.51	17.72	
300	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	
400	Supplies And Materials	2,706.72	2,706.72	611.47	5,662.00	2,343.81	58.60	
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
1402	INDUSTRIAL ARTS	8,192.21	16,240.55	611.47	67,962.00	51,109.98	24.80	** Function
100	Salaries	4,430.00	4,430.00	0.00	44,600.00	40,170.00	9.93	
200	Employee Benefits	1,490.17	1,490.17	0.00	16,650.00	15,159.83	8.95	
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	
1407	BUSINESS ED	5,920.17	5,920.17	0.00	61,250.00	55,329.83	9.67	** Function
100	Salaries	2,507.16	7,424.78	0.00	33,586.00	26,161.22	22.11	
200	Employee Benefits	790.23	1,571.31	0.00	6,850.00	5,278.69	22.94	
300	Purchased Services	0.00	0.00	0.00	1,100.00	1,100.00	0.00	
400	Supplies And Materials	0.00	0.00	0.00	200.00	200.00	0.00	
1459	CO-OP PROGRAM	3,297.39	8,996.09	0.00	41,736.00	32,739.91	21.55	** Function
100	Salaries	4,970.04	15,314.42	0.00	107,100.00	91,785.58	14.30	
200	Employee Benefits	140.83	140.83	0.00	14,000.00	13,859.17	1.01	
300	Purchased Services	1,770.00	1,770.00	0.00	27,900.00	26,130.00	6.34	
400	Supplies And Materials	1,620.02	6,060.46	1,059.76	16,500.00	9,379.78	43.15	
500	Capital Outlay	0.00	0.00	3,960.00	8,000.00	4,040.00	49.50	
600	Other Objects	100.00	1,660.00	0.00	6,200.00	4,540.00	26.77	
1501	ATHLETICS	8,600.89	24,945.71	5,019.76	179,700.00	149,734.53	16.68	** 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	25.00	25.00	0.00	0.00	(25.00)	0.00	
1502	Music	25.00	25.00	0.00	0.00	(25.00)	0.00	** Function
100	Salaries	1,420.99	7,088.67	0.00	32,000.00	24,911.33	22.15	

Expenditure Report

Education Fund

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Function 1000 Instruction
 Function 1540 EXTRA CURRICULAR
 Object 200 Employee Benefits

Account	Description	M.T.D. Activity	Y.T.D. Activity	B Open Encumb.	C Current Budget	C - (A + B) Budget Balance	(A + B) / C % of Budget	State Account Number
200	Employee Benefits	0.00	0.00	0.00	4,100.00	4,100.00	0.00	
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	0.00	6,300.00	6,300.00	0.00	
600	Other Objects	0.00	0.00	0.00	50.00	50.00	0.00	
1540	EXTRA CURRICULAR	1,420.99	7,088.67	0.00	43,950.00	36,861.33	16.13	** Function
100	Salaries	10,710.50	10,710.50	0.00	21,000.00	10,289.50	51.00	
200	Employee Benefits	0.00	0.00	0.00	3,200.00	3,200.00	0.00	
300	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	
400	Supplies And Materials	0.00	90.87	0.00	250.00	159.13	36.35	
1600	Summer School	10,710.50	10,801.37	0.00	24,450.00	13,648.63	44.18	** 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	1,904.34	9,054.40	0.00	22,852.00	13,797.60	39.62	
200	Employee Benefits	1,019.66	2,126.10	0.00	6,216.00	4,089.90	34.20	
300	Purchased Services	530.79	831.79	0.00	5,800.00	4,968.21	14.34	
400	Supplies And Materials	0.00	0.00	0.00	0.00	0.00	0.00	
1700	Drivers Education Program	3,454.79	12,012.29	0.00	34,868.00	22,855.71	34.45	** 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	
1800	Bilingual Programs	0.00	0.00	0.00	0.00	0.00	0.00	** Function
600	Other Objects	4,995.20	27,708.50	0.00	190,000.00	162,291.50	14.58	
1912	Special Education Programs K-12 - Priv	4,995.20	27,708.50	0.00	190,000.00	162,291.50	14.58	** Function
4 1000	Instruction	432,683.75	1,181,834.61	24,147.08	5,250,061.20	4,044,079.51	22.97	* Function
100	Salaries	9,418.22	26,840.20	0.00	113,300.00	86,459.80	23.69	
200	Employee Benefits	3,155.34	7,028.02	0.00	38,350.00	31,321.98	18.33	
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	0.00	1,170.00	1,170.00	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	200.00	200.00	0.00	
2110	Attendance/Soc Wrk Serv	12,573.56	33,868.22	0.00	154,520.00	120,651.78	21.92	** Function
100	Salaries	4,946.86	14,664.66	0.00	59,365.00	44,700.34	24.70	
200	Employee Benefits	1,822.32	1,966.16	0.00	8,650.00	6,683.84	22.73	
300	Purchased Services	23.48	197.38	0.00	1,350.00	1,152.62	14.62	
400	Supplies And Materials	0.00	41.06	0.00	450.00	408.94	9.12	

Expenditure Report

Education Fund

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Function 2000 Support Services
 Function 2120 Guidance Services
 Object 500 Capital Outlay

Account	Description	M.T.D. Activity	Y.T.D. Activity	Open Encumb.	Current Budget	C - (A + B) Budget Balance	(A + B) / C % of Budget	State Account Number
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	
2120	Guidance Services	6,792.66	16,869.26	0.00	69,915.00	53,045.74	24.13	** Function
100	Salaries	2,870.91	8,167.89	0.00	31,000.00	22,832.11	26.35	
300	Purchased Services	47.00	47.00	0.00	1,600.00	1,553.00	2.94	
400	Supplies And Materials	44.54	127.63	0.00	1,350.00	1,222.37	9.45	
2134	Nurse Services	2,962.45	8,342.52	0.00	33,950.00	25,607.48	24.57	** Function
100	Salaries	5,370.90	14,976.00	0.00	64,800.00	49,824.00	23.11	
200	Employee Benefits	274.24	519.66	0.00	2,750.00	2,230.34	18.90	
300	Purchased Services	65.80	65.80	0.00	2,650.00	2,584.20	2.48	
400	Supplies And Materials	0.00	23.40	0.00	1,800.00	1,776.60	1.30	
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	5,710.94	15,584.86	0.00	72,000.00	56,415.14	21.65	** Function
300	Purchased Services	636.39	1,336.29	0.00	12,000.00	10,663.71	11.14	
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	636.39	1,336.29	0.00	12,000.00	10,663.71	11.14	** 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	5,200.00	6,745.00	0.00	30,900.00	24,155.00	21.83	
200	Employee Benefits	1,210.41	1,361.79	0.00	5,000.00	3,638.21	27.24	
300	Purchased Services	6,699.55	10,779.55	0.00	27,600.00	16,820.45	39.06	
400	Supplies And Materials	0.00	0.00	331.97	4,500.00	4,168.03	7.38	
2210	EPIC	13,109.96	18,886.34	331.97	68,000.00	48,781.69	28.26	** Function

Expenditure Report

Education Fund

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Function 2000 Support Services
 Function 2215 TITLE II CLASS REDUCTION
 Object 100 Salaries

Account	Description	M.T.D. Activity	Y.T.D. Activity	A Open Encumb.	B Current Budget	C C - (A + B) Budget Balance	(A + B) / C % 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	
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	8,339.98	21,637.58	0.00	100,664.00	79,026.42	21.49	
200	Employee Benefits	1,313.25	2,058.33	0.00	11,860.00	9,801.67	17.36	
300	Purchased Services	39.10	39.10	0.00	2,200.00	2,160.90	1.78	
400	Supplies And Materials	641.57	3,394.91	1,271.66	14,690.00	10,023.43	31.77	
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
2220	MEDIA PROGRAM	10,333.90	27,129.92	1,271.66	129,414.00	101,012.42	21.95	** Function
100	Salaries	6,437.65	18,492.69	0.00	92,700.00	74,207.31	19.95	
200	Employee Benefits	1,082.85	2,612.43	0.00	13,000.00	10,387.57	20.10	
300	Purchased Services	1,204.82	1,915.24	0.00	7,500.00	5,584.76	25.54	
400	Supplies And Materials	2,674.24	2,674.24	0.00	2,700.00	25.76	99.05	
2226	TECHNOLOGY	11,399.56	25,694.60	0.00	115,900.00	90,205.40	22.17	** Function
100	Salaries	0.00	9,782.00	0.00	0.00	(9,782.00)	0.00	
200	Employee Benefits	0.00	745.08	0.00	0.00	(745.08)	0.00	
300	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	
2230	Assessment/Testing	0.00	10,527.08	0.00	0.00	(10,527.08)	0.00	** Function
100	Salaries	2,709.17	2,909.45	0.00	4,050.00	1,140.55	71.84	
200	Employee Benefits	19.95	41.63	0.00	0.00	(41.63)	0.00	
300	Purchased Services	3,366.42	17,708.92	195.00	42,000.00	24,096.08	42.63	
400	Supplies And Materials	1,566.26	6,167.27	3,935.23	29,800.00	19,697.50	33.90	
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
600	Other Objects	167.75	7,381.05	0.00	16,500.00	9,118.95	44.73	
2310	Brd Ed Services	7,829.55	34,208.32	4,130.23	92,350.00	54,011.45	41.51	** Function

Expenditure Report

Education Fund

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Function 2000 Support Services
 Function 2320 Executive Adm. Serv
 Object 100 Salaries

Account	Description	M.T.D. Activity	Y.T.D. Activity	B Open Encumb.	C Current Budget	C - (A + B) Budget Balance	(A + B) / C % of Budget	State Account Number
100	Salaries	7,989.57	23,870.25	0.00	94,634.00	70,763.75	25.22	
200	Employee Benefits	2,170.74	6,375.22	0.00	29,200.00	22,824.78	21.83	
300	Purchased Services	777.21	2,179.83	0.00	14,500.00	12,320.17	15.03	
400	Supplies And Materials	2,371.32	808.31	0.00	7,200.00	6,391.69	11.23	
500	Capital Outlay	0.00	0.00	0.00	3,000.00	3,000.00	0.00	
600	Other Objects	0.00	785.25	0.00	2,600.00	1,814.75	30.20	
2320	Executive Adm. Serv	13,308.84	34,018.86	0.00	151,134.00	117,115.14	22.51	** Function
100	Salaries	33,873.45	99,373.00	0.00	399,800.00	300,427.00	24.86	
200	Employee Benefits	12,242.23	33,326.31	0.00	141,000.00	107,673.69	23.64	
300	Purchased Services	1,698.39	3,889.78	961.55	11,000.00	6,148.67	44.10	
400	Supplies And Materials	356.35	2,866.19	1,302.66	12,420.00	8,251.15	33.57	
500	Capital Outlay	0.00	0.00	0.00	1,000.00	1,000.00	0.00	
600	Other Objects	300.00	1,180.00	0.00	2,100.00	920.00	56.19	
2410	Office Of Principal Serv	48,470.42	140,635.28	2,264.21	567,320.00	424,420.51	25.19	** Function
100	Salaries	(6,835.00)	6,835.00	0.00	0.00	(6,835.00)	0.00	
200	Employee Benefits	(67.61)	674.33	0.00	0.00	(674.33)	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	(6,902.61)	7,509.33	0.00	0.00	(7,509.33)	0.00	** Function
100	Salaries	13,670.00	14,890.57	0.00	84,520.00	69,629.43	17.62	
200	Employee Benefits	741.94	1,025.54	0.00	5,500.00	4,474.46	18.65	
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	600.00	600.00	0.00	
2520	Fiscal Services	14,411.94	15,916.11	0.00	93,320.00	77,403.89	17.06	** Function
100	Salaries	12,798.33	30,176.71	0.00	127,500.00	97,323.29	23.67	
200	Employee Benefits	0.17	0.51	0.00	50.00	49.49	1.02	
300	Purchased Services	63.45	63.45	0.00	2,400.00	2,336.55	2.64	
400	Supplies And Materials	26,109.02	26,531.40	646.00	190,000.00	162,822.60	14.30	
500	Capital Outlay	0.00	0.00	0.00	4,000.00	4,000.00	0.00	
600	Other Objects	0.00	111.00	0.00	400.00	289.00	27.75	
2560	Food Services	38,970.97	56,883.07	646.00	324,350.00	266,820.93	17.74	** Function

Expenditure Report

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	C - (A + B) %	(A + B) / C %	State Account Number
300	Purchased Services	208.55	1,069.30	0.00	5,500.00	4,430.70	19.44		
2630	Information Services	208.55	1,069.30	0.00	5,500.00	4,430.70	19.44	**	Function
300	Purchased Services	0.00	0.00	0.00	5,000.00	5,000.00	0.00		
400	Supplies And Materials	0.00	0.00	0.00	3,600.00	3,600.00	0.00		
2660	DATA PROCESSING	0.00	0.00	0.00	8,600.00	8,600.00	0.00	**	Function
4 2000	Support Services	179,817.08	448,479.36	8,644.07	1,899,273.00	1,442,149.57	24.07	*	Function
600	Other Objects	(45,675.00)	10,869.94	0.00	11,000.00	130.06	98.82		
4120	Payments Sp Ed Programs	(45,675.00)	10,869.94	0.00	11,000.00	130.06	98.82	**	Function
600	Other Objects	15,907.19	15,907.19	0.00	29,000.00	13,092.81	54.85		
4140	Payments for CTE Programs	15,907.19	15,907.19	0.00	29,000.00	13,092.81	54.85	**	Function
300	Purchased Services	0.00	0.00	0.00	4,000.00	4,000.00	0.00		
4190	Other Pymnts Gov In State	0.00	0.00	0.00	4,000.00	4,000.00	0.00	**	Function
600	Other Objects	0.00	0.00	0.00	0.00	0.00	0.00		
4210	Payments for Regular Programs - Tuitio	0.00	0.00	0.00	0.00	0.00	0.00	**	Function
600	Other Objects	50,295.00	66,855.00	0.00	140,000.00	73,145.00	47.75		
4220	Payments for Special Education Program	50,295.00	66,855.00	0.00	140,000.00	73,145.00	47.75	**	Function
600	Other Objects	(3,620.00)	0.00	0.00	0.00	0.00	0.00		
4240	Payments for CTE Programs - Tuition	(3,620.00)	0.00	0.00	0.00	0.00	0.00	**	Function
4 4000	Nonprogrammed Charges	16,907.19	93,632.13	0.00	184,000.00	90,367.87	50.89	*	Function
600	Other Objects	0.00	0.00	0.00	10,000.00	10,000.00	0.00		
6000	Provision For Contingences	0.00	0.00	0.00	10,000.00	10,000.00	0.00	**	Function
4 6000	Provision For Contingences	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
4 8000	Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	*	Function
10	Education Fund	629,408.02	1,723,946.10	32,791.15	7,343,334.20	5,586,596.95	23.92		Fund

Expenditure Report

Oper, Build, & Maint Fund

20

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

		A	B	C	C - (A + B)	(A + B) / C		
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	24,887.38	93,313.00	0.00	318,714.00	225,401.00	29.28	
200	Employee Benefits	2,802.72	6,473.68	0.00	23,650.00	17,176.32	27.37	
300	Purchased Services	17,783.91	35,536.55	0.00	123,100.00	87,563.45	28.87	
400	Supplies And Materials	17,345.50	58,532.95	0.00	313,000.00	254,467.05	18.70	
500	Capital Outlay	210.00	27,575.36	0.00	65,000.00	37,424.64	42.42	
2542	Care & Upkeep Bldg Serv	63,029.51	221,431.54	0.00	843,464.00	622,032.46	26.25	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
300	Purchased Services	837.66	3,264.49	0.00	35,000.00	31,735.51	9.33	
400	Supplies And Materials	723.25	882.84	0.00	12,000.00	11,117.16	7.36	
500	Capital Outlay	0.00	0.00	0.00	21,000.00	21,000.00	0.00	
2543	Care Upkeep Grnds Serv	1,560.91	4,147.33	0.00	68,000.00	63,852.67	6.10	** Function
4 2000	Support Services	64,590.42	225,578.87	0.00	911,464.00	685,885.13	24.75	* 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
4 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
4 8000	Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	* Function
20	Oper, Build, & Maint Fund	64,590.42	225,578.87	0.00	911,464.00	685,885.13	24.75	Fund

Expenditure Report

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	A Open Encumb.	B Current Budget	C C - (A + B) Budget Balance	(A + B) / C % 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 De	0.00	0.00	0.00	0.00	0.00	0.00	** Function
4 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
4 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

Transportation Fund

40

Function 2000 Support Services
 Function 2550 Pupil Transportation Ser
 Object 100 Salaries

			A	B	C	C - (A + B)	(A + B) / C	
Account	Description	M.T.D. Activity	Y.T.D. Activity	Open Encumb.	Current Budget	Budget Balance	% of Budget	State Account Number
100	Salaries	532.57	1,590.89	0.00	18,000.00	16,409.11	8.84	
200	Employee Benefits	144.71	425.03	0.00	1,450.00	1,024.97	29.31	
300	Purchased Services	34,772.66	48,708.51	0.00	705,000.00	656,291.49	6.91	
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	
2550	Pupil Transportation Ser	35,449.94	50,724.43	0.00	724,450.00	673,725.57	7.00	** Function
4 2000	Support Services	35,449.94	50,724.43	0.00	724,450.00	673,725.57	7.00	* 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
4 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
4 8000	Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	* Function
40	Transportation Fund	35,449.94	50,724.43	0.00	724,450.00	673,725.57	7.00	Fund

Expenditure Report

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

50

Function 1000 Instruction
 Function 1000 Instruction
 Object 200 Employee Benefits

Account	Description	M.T.D. Activity	Y.T.D. Activity	A Open Encumb.	B Current Budget	C C - (A + B) Budget Balance	(A + B) / C % of Budget	State Account Number
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
1000	Instruction	0.00	0.00	0.00	0.00	0.00	0.00	** Function
200	Employee Benefits	493.26	1,615.36	0.00	8,070.00	6,454.64	20.02	
1110	Elementary	493.26	1,615.36	0.00	8,070.00	6,454.64	20.02	** Function
200	Employee Benefits	484.19	1,127.83	0.00	6,200.00	5,072.17	18.19	
1111	Primary	484.19	1,127.83	0.00	6,200.00	5,072.17	18.19	** Function
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
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
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	129.63	351.96	0.00	1,700.00	1,348.04	20.70	
1115	MUSIC	129.63	351.96	0.00	1,700.00	1,348.04	20.70	** Function
200	Employee Benefits	521.25	1,518.03	0.00	7,700.00	6,181.97	19.71	
1120	Middle-Junior High	521.25	1,518.03	0.00	7,700.00	6,181.97	19.71	** Function
200	Employee Benefits	273.67	755.19	0.00	3,300.00	2,544.81	22.88	
1125	Pre-K Programs	273.67	755.19	0.00	3,300.00	2,544.81	22.88	** Function
200	Employee Benefits	1,112.96	3,520.94	0.00	17,680.00	14,159.06	19.91	
1130	High School	1,112.96	3,520.94	0.00	17,680.00	14,159.06	19.91	** Function
200	Employee Benefits	0.00	0.00	0.00	50.00	50.00	0.00	
1204	Physically Hndcap Homebound	0.00	0.00	0.00	50.00	50.00	0.00	** 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	49.60	125.59	0.00	650.00	524.41	19.32	
1210	Speech & Lang.Impaired	49.60	125.59	0.00	650.00	524.41	19.32	** 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	4,530.36	10,538.46	0.00	58,102.00	47,563.54	18.14	
1220	Cross-Categorical (Cc)	4,530.36	10,538.46	0.00	58,102.00	47,563.54	18.14	** Function
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	

Expenditure Report

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

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Function 1000 Instruction
 Function 1222 MI
 Object 200 Employee Benefits

Account	Description	M.T.D. Activity	Y.T.D. Activity	Open Encumb.	Current Budget	Budget Balance	C - (A + B)	(A + B) / C	State Account Number
1222	MI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	** Function
200	Employee Benefits	631.00	1,280.31	0.00	3,400.00	2,119.69		37.66	
1225	Special Education Programs Pre-K	631.00	1,280.31	0.00	3,400.00	2,119.69		37.66	** Function
200	Employee Benefits	118.10	406.98	0.00	1,600.00	1,193.02		25.44	
1250	Remedial and Supplemental Programs K	118.10	406.98	0.00	1,600.00	1,193.02		25.44	** Function
200	Employee Benefits	89.42	249.90	0.00	1,300.00	1,050.10		19.22	
1401	VOCATIONAL AG	89.42	249.90	0.00	1,300.00	1,050.10		19.22	** Function
200	Employee Benefits	47.92	115.68	0.00	650.00	534.32		17.80	
1402	INDUSTRIAL ARTS	47.92	115.68	0.00	650.00	534.32		17.80	** Function
200	Employee Benefits	58.16	58.16	0.00	675.00	616.84		8.62	
1407	BUSINESS ED	58.16	58.16	0.00	675.00	616.84		8.62	** 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	93.57	263.03	0.00	4,000.00	3,736.97		6.58	
1501	ATHLETICS	93.57	263.03	0.00	4,000.00	3,736.97		6.58	** 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	25.03	293.04	0.00	1,125.00	831.96		26.05	
1540	EXTRA CURRICULAR	25.03	293.04	0.00	1,125.00	831.96		26.05	** Function
200	Employee Benefits	163.72	163.72	0.00	495.00	331.28		33.07	
1600	Summer School	163.72	163.72	0.00	495.00	331.28		33.07	** 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	22.85	120.38	0.00	400.00	279.62		30.10	
1700	Drivers Education Program	22.85	120.38	0.00	400.00	279.62		30.10	** 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
4	1000 Instruction	8,844.69	22,504.56	0.00	117,372.00	94,867.44		19.17	* Function
200	Employee Benefits	316.55	739.46	0.00	3,850.00	3,110.54		19.21	
2110	Attendance/Soc Wrk Serv	316.55	739.46	0.00	3,850.00	3,110.54		19.21	** Function

Expenditure Report

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

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

Account	Description	M.T.D. Activity	Y.T.D. Activity	Open Encumb.	C Current Budget	C - (A + B) Budget Balance	(A + B) / C % of Budget	State Account Number
200	Employee Benefits	69.52	209.32	0.00	1,050.00	840.68	19.94	
2120	Guidance Services	69.52	209.32	0.00	1,050.00	840.68	19.94	** Function
200	Employee Benefits	539.16	1,533.94	0.00	6,500.00	4,966.06	23.60	
2134	Nurse Services	539.16	1,533.94	0.00	6,500.00	4,966.06	23.60	** Function
200	Employee Benefits	275.55	613.46	0.00	3,100.00	2,486.54	19.79	
2140	Psychological Services	275.55	613.46	0.00	3,100.00	2,486.54	19.79	** 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	79.23	99.61	0.00	825.00	725.39	12.07	
2210	EPIC	79.23	99.61	0.00	825.00	725.39	12.07	** 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	849.84	1,937.31	0.00	7,925.00	5,987.69	24.45	
2220	MEDIA PROGRAM	849.84	1,937.31	0.00	7,925.00	5,987.69	24.45	** 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	266.01	792.93	0.00	6,600.00	5,807.07	12.01	
2226	TECHNOLOGY	266.01	792.93	0.00	6,600.00	5,807.07	12.01	** Function
200	Employee Benefits	0.00	134.28	0.00	0.00	(134.28)	0.00	
2230	Assessment/Testing	0.00	134.28	0.00	0.00	(134.28)	0.00	** Function
200	Employee Benefits	218.69	254.05	0.00	450.00	195.95	56.46	
2310	Brd Ed Services	218.69	254.05	0.00	450.00	195.95	56.46	** Function
200	Employee Benefits	115.84	346.08	0.00	1,725.00	1,378.92	20.06	

Expenditure Report

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

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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	C - (A + B)	(A + B) / C	State Account Number
			A	B	C				
2320	Executive Adm. Serv	115.84	346.08	0.00	1,725.00	1,378.92	20.06	**	Function
200	Employee Benefits	1,864.28	5,190.38	0.00	23,400.00	18,209.62	22.18		
2410	Office Of Principal Serv	1,864.28	5,190.38	0.00	23,400.00	18,209.62	22.18	**	Function
200	Employee Benefits	1,293.06	3,785.36	0.00	0.00	(3,785.36)	0.00		
2510	Dirctn Business Suppt Ser	1,293.06	3,785.36	0.00	0.00	(3,785.36)	0.00	**	Function
200	Employee Benefits	0.00	200.54	0.00	14,700.00	14,499.46	1.36		
2520	Fiscal Services	0.00	200.54	0.00	14,700.00	14,499.46	1.36	**	Function
200	Employee Benefits	4,518.02	14,700.54	0.00	55,750.00	41,049.46	26.37		
2542	Care & Upkeep Bldg Serv	4,518.02	14,700.54	0.00	55,750.00	41,049.46	26.37	**	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	7.73	23.09	0.00	925.00	901.91	2.50		
2550	Pupil Transportation Ser	7.73	23.09	0.00	925.00	901.91	2.50	**	Function
200	Employee Benefits	2,353.69	5,537.69	0.00	26,700.00	21,162.31	20.74		
2560	Food Services	2,353.69	5,537.69	0.00	26,700.00	21,162.31	20.74	**	Function
4 2000	Support Services	12,767.17	36,098.04	0.00	153,500.00	117,401.96	23.52	*	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
4 3000	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	*	Function
50	I.M.R.F./Soc. Sec. Fund	21,611.86	58,602.60	0.00	270,872.00	212,269.40	21.63		Fund

Expenditure Report

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	B Open Encumb.	C Current Budget	C - (A + B) Budget Balance	(A + B) / C % of Budget	State Account Number
500	Capital Outlay	292,791.80	558,880.30	0.00	742,000.00	183,119.70	75.32	
2530	Function 2530	292,791.80	558,880.30	0.00	742,000.00	183,119.70	75.32	** Function
4 2000	Support Services	292,791.80	558,880.30	0.00	742,000.00	183,119.70	75.32	* Function
60	Capital Projects Fund or Fund Group	292,791.80	558,880.30	0.00	742,000.00	183,119.70	75.32	Fund

Expenditure Report

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	A Open Encumb.	B Current Budget	C C - (A + B) Budget Balance	(A + B) / C % 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 Wrkes	0.00	0.00	0.00	0.00	0.00	0.00	** Function
4 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

Tort Immunity and Judgment Fund

Function 2000 Support Services
 Function 2362 Workers Comp/Workers Occ Disease Acts Payments
 Object 200 Employee Benefits

80

		A	B	C	C - (A + B)	(A + B) / C		
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	20,510.42	0.00	20,600.00	89.58	99.57	
2362	Workers Comp/Workers Occ Disease Ac	0.00	20,510.42	0.00	20,600.00	89.58	99.57	** Function
200	Employee Benefits	66.94	2,726.94	0.00	8,000.00	5,273.06	34.09	
2363	Unemployment Insurance Act Payments	66.94	2,726.94	0.00	8,000.00	5,273.06	34.09	** Function
300	Purchased Services	440.00	49,149.85	0.00	49,000.00	(149.85)	100.31	
2364	Insurance Payments (regular or self-insu	440.00	49,149.85	0.00	49,000.00	(149.85)	100.31	** Function
300	Purchased Services	0.00	0.00	0.00	50,000.00	50,000.00	0.00	
2369	Legal Services	0.00	0.00	0.00	50,000.00	50,000.00	0.00	** Function
300	Purchased Services	0.00	0.00	0.00	1,000.00	1,000.00	0.00	
2540	Function 2540	0.00	0.00	0.00	1,000.00	1,000.00	0.00	** Function
4 2000	Support Services	506.94	72,387.21	0.00	128,600.00	56,212.79	56.29	* Function
80	Tort Immunity and Judgment Fund	506.94	72,387.21	0.00	128,600.00	56,212.79	56.29	Fund

Expenditure Report

Fire Prevention/Life Safety 90

Function 2000 Support Services
 Function 2548 L/S Capital Outlay
 Object 500 Capital Outlay

			A	B	C	C - (A + B)	(A + B) / C	
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	100,000.00	100,000.00	0.00	
2548	L/S Capital Outlay	0.00	0.00	0.00	100,000.00	100,000.00	0.00	** Function
4 2000	Support Services	0.00	0.00	0.00	100,000.00	100,000.00	0.00	* Function
90	Fire Prevention/Life Safety	0.00	0.00	0.00	100,000.00	100,000.00	0.00	Fund
Report Total:		1,044,358.98	2,690,119.51	32,791.15	10,220,720.20	7,497,809.54	26.64	

Balance Sheet Fund 10

PUTNAM COUNTY CUSD #535

<u>Account Number</u>	<u>Account Description</u>	<u>Balance Forward</u>	<u>Current Month</u>	<u>Current Balance</u>
AP-Accrual-10	AP-Accrual for Fund 10	\$0.00	\$0.00	\$0.00
	<u>Total</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
10-110-1	CASH IN BANKS	\$40,747.66	(\$3,651.49)	\$37,096.17
10-131	PAYROLL CASH	\$0.00	\$0.00	\$0.00
10-111-1	IMPREST FUND	\$12,800.00	\$0.00	\$12,800.00
10-121-1	REGULAR INVESTMENT ED	\$3,825,580.51	\$902,466.75	\$4,728,047.26
10-122-1	FARNSWORTH INVESTMENT	\$0.00	\$0.00	\$0.00
10-185-1	LONG TERM INVESTMENTS	\$0.00	\$0.00	\$0.00
10-199-1	EMPLOYEE COMPUTERS	\$1,207.31	(\$464.06)	\$743.25
	<u>Total</u>	<u>\$3,880,335.49</u>	<u>\$898,351.20</u>	<u>\$4,778,686.69</u>
10-493-1	MEDICARE INS. PAYABLE	\$0.00	\$0.00	\$0.00
10-456-1	Delete This Account	\$0.00	\$0.00	\$0.00
10-457-1	Delete This Account	\$0.00	\$0.00	\$0.00
10-458-1	Delete This Account	\$0.00	\$0.00	\$0.00
10-459-1	Delete This Account	\$0.00	\$0.00	\$0.00
10-460-1	DISABILITY INS. PAYABLE	\$0.00	\$0.00	\$0.00
10-455-1	Delete This Account	\$0.00	\$0.00	\$0.00
10-490-1	Delete This Account	\$0.00	\$0.00	\$0.00
10-495-1	LIFE INS PAYABLE	\$0.00	\$0.00	\$0.00
10-496-1	LOHMANS CAFE. PLAN	\$252.38	\$942.19	\$1,194.57
10-497-1	SUPPORT PERS. DUES	\$0.00	\$0.00	\$0.00
10-498-1	TEACHER RET 2.2	\$0.00	\$0.00	\$0.00
10-481-1	TEACHER RET. PAYABLE	\$0.00	\$0.00	\$0.00
10-454-1	Delete This Account	\$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
10-452-1	Delete This Account	\$0.00	\$0.00	\$0.00
10-431-1	ACCOUNTS PAYABLE	\$0.00	\$0.00	\$0.00
10-411-1	LOAN TO LIFE SAFETY	\$0.00	\$0.00	\$0.00
	<u>Total</u>	<u>\$252.38</u>	<u>\$942.19</u>	<u>\$1,194.57</u>
10-706-1	NET PROFIT/LOSS	(\$1,461,626.53)	(\$899,293.39)	(\$2,360,919.92)
10-730-1	FUND BALANCE	(\$2,418,961.34)	\$0.00	(\$2,418,961.34)
	<u>Total</u>	<u>(\$3,880,587.87)</u>	<u>(\$899,293.39)</u>	<u>(\$4,779,881.26)</u>
		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

Balance Sheet Fund 20

PUTNAM COUNTY CUSD #535

<u>Account Number</u>	<u>Account Description</u>	<u>Balance Forward</u>	<u>Current Month</u>	<u>Current Balance</u>
AP-Accrual-20	AP-Accrual for Fund 20	\$0.00	\$0.00	\$0.00
	<u>Total</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
20-185-1	LONG TERM INVESTMENTS	\$558,684.36	\$76.02	\$558,760.38
20-184-1	LAND FUND INVESTMENT	\$0.00	\$0.00	\$0.00
20-183-1	TREE FUND INVESTMENTS	\$3,500.56	\$15.88	\$3,516.44
20-131	PAYROLL CASH	\$0.00	\$0.00	\$0.00
20-121-1	REGULAR INVESTMENT O/M	\$1,462,336.11	\$188,867.94	\$1,651,204.05
20-110-1	CASH IN BANKS	\$194,349.11	(\$43.54)	\$194,305.57
	<u>Total</u>	<u>\$2,218,870.14</u>	<u>\$188,916.30</u>	<u>\$2,407,786.44</u>
20-431-1	ACCOUNTS PAYABLE	\$0.00	\$0.00	\$0.00
20-453-1	Delete This Account	\$0.00	\$0.00	\$0.00
20-497-1	SUPPORT PERS. DUES	\$0.00	\$0.00	\$0.00
20-459-1	Delete This Account	\$0.00	\$0.00	\$0.00
20-458-1	Delete This Account	\$0.00	\$0.00	\$0.00
20-457-1	Delete This Account	\$0.00	\$0.00	\$0.00
20-456-1	Delete This Account	\$0.00	\$0.00	\$0.00
20-454-1	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
20-452-1	Delete This Account	\$0.00	\$0.00	\$0.00
	<u>Total</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
20-706-1	NET PROFIT/LOSS	(\$145,862.32)	(\$188,916.30)	(\$334,778.62)
20-730-1	FUND BALANCE	(\$2,073,007.82)	\$0.00	(\$2,073,007.82)
	<u>Total</u>	<u>(\$2,218,870.14)</u>	<u>(\$188,916.30)</u>	<u>(\$2,407,786.44)</u>
		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

Balance Sheet Fund 30

PUTNAM COUNTY CUSD #535

<u>Account Number</u>	<u>Account Description</u>	<u>Balance Forward</u>	<u>Current Month</u>	<u>Current Balance</u>
AP-Accrual-30	AP-Accrual for Fund 30	\$0.00	\$0.00	\$0.00
	<u>Total</u>	\$0.00	\$0.00	\$0.00
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
	<u>Total</u>	\$0.00	\$0.00	\$0.00
30-431-1	ACCOUNTS PAYABLE	\$0.00	\$0.00	\$0.00
	<u>Total</u>	\$0.00	\$0.00	\$0.00
30-730-1	FUND BALANCE	\$0.00	\$0.00	\$0.00
30-706-1	NET PROFIT/LOSS	\$0.00	\$0.00	\$0.00
	<u>Total</u>	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00

Balance Sheet Fund 40

PUTNAM COUNTY CUSD #535

<u>Account Number</u>	<u>Account Description</u>	<u>Balance Forward</u>	<u>Current Month</u>	<u>Current Balance</u>
AP-Accrual-40	AP-Accrual for Fund 40	\$0.00	\$0.00	\$0.00
	<u>Total</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
40-110-1	CASH IN BANKS	(\$69.48)	\$69.48	\$0.00
40-121-1	REGULAR INVESTMENT TRANS	\$402,484.86	\$65,776.46	\$468,261.32
40-131	PAYROLL CASH	\$0.00	\$0.00	\$0.00
40-185-1	LONG TERM INVESTMENTS	\$0.00	\$0.00	\$0.00
	<u>Total</u>	<u>\$402,415.38</u>	<u>\$65,845.94</u>	<u>\$468,261.32</u>
40-452-1	Delete This Account	\$0.00	\$0.00	\$0.00
40-481-1	EMPLOYEE INCENTIVE	\$0.00	\$0.00	\$0.00
40-411-1	LOANS FROM W/C	\$0.00	\$0.00	\$0.00
40-431-1	ACCOUNTS PAYABLE	\$0.00	\$0.00	\$0.00
40-457-1	Delete This Account	\$0.00	\$0.00	\$0.00
40-456-1	Delete This Account	\$0.00	\$0.00	\$0.00
40-454-1	Delete This Account	\$0.00	\$0.00	\$0.00
40-453-1	Delete This Account	\$0.00	\$0.00	\$0.00
40-451-1	Delete This Account	\$0.00	\$0.00	\$0.00
	<u>Total</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
40-706-1	NET PROFIT/LOSS	(\$293,653.81)	(\$65,845.94)	(\$359,499.75)
40-730-1	FUND BALANCE	(\$108,761.57)	\$0.00	(\$108,761.57)
	<u>Total</u>	<u>(\$402,415.38)</u>	<u>(\$65,845.94)</u>	<u>(\$468,261.32)</u>
		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

Balance Sheet Fund 50

PUTNAM COUNTY CUSD #535

<u>Account Number</u>	<u>Account Description</u>	<u>Balance Forward</u>	<u>Current Month</u>	<u>Current Balance</u>
AP-Accrual-50	AP-Accrual for Fund 50	\$0.00	\$0.00	\$0.00
	<u>Total</u>	\$0.00	\$0.00	\$0.00
50-110-1	CASH IN BANKS	\$0.00	\$0.00	\$0.00
50-121-1	REGULAR INVESTMENT IMRF	\$209,783.35	\$46,550.18	\$256,333.53
50-185-1	IMRF-LONG TERM INVESTMEN	\$101,961.73	\$135.76	\$102,097.49
	<u>Total</u>	\$311,745.08	\$46,685.94	\$358,431.02
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
	<u>Total</u>	\$0.00	\$0.00	\$0.00
50-730-1	FUND BALANCE	(\$267,153.08)	\$0.00	(\$267,153.08)
50-706-1	NET PROFIT/LOSS	(\$44,592.00)	(\$46,685.94)	(\$91,277.94)
	<u>Total</u>	(\$311,745.08)	(\$46,685.94)	(\$358,431.02)
		\$0.00	\$0.00	\$0.00

Balance Sheet Fund 60

PUTNAM COUNTY CUSD #535

<u>Account Number</u>	<u>Account Description</u>	<u>Balance Forward</u>	<u>Current Month</u>	<u>Current Balance</u>
AP-Accrual-60	AP-Accrual for Fund 60	\$0.00	\$0.00	\$0.00
	<u>Total</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
60-185-1	LONG TERM INVEST C/P	\$0.00	\$0.00	\$0.00
60-121-1	REG INVESTMENTS-CAP PROJ	\$747,744.58	(\$292,177.37)	\$455,567.21
60-110-1	CASH IN BANK-CAP PROJ	\$15,975.12	\$0.00	\$15,975.12
	<u>Total</u>	<u>\$763,719.70</u>	<u>(\$292,177.37)</u>	<u>\$471,542.33</u>
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
	<u>Total</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
60-730-1	FUND BALANCE	(\$1,027,458.44)	\$0.00	(\$1,027,458.44)
60-706-1	NET PROFIT/LOSS	\$263,738.74	\$292,177.37	\$555,916.11
	<u>Total</u>	<u>(\$763,719.70)</u>	<u>\$292,177.37</u>	<u>(\$471,542.33)</u>
		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

Balance Sheet Fund 70

PUTNAM COUNTY CUSD #535

<u>Account Number</u>	<u>Account Description</u>	<u>Balance Forward</u>	<u>Current Month</u>	<u>Current Balance</u>
AP-Accrual-70	AP-Accrual for Fund 70	\$0.00	\$0.00	\$0.00
	<u>Total</u>	\$0.00	\$0.00	\$0.00
70-110-1	CASH IN BANKS	(\$13,983.08)	\$0.00	(\$13,983.08)
70-121-1	REGULAR INVESTMENT WC	\$664,135.99	\$210,334.52	\$874,470.51
70-141-1	W/C INTERFUND LOANS	\$0.00	\$0.00	\$0.00
70-185-1	INVESTMENT LONG TERM WC	\$1,177,017.97	(\$183,181.45)	\$993,836.52
	<u>Total</u>	\$1,827,170.88	\$27,153.07	\$1,854,323.95
70-431-1	ACCOUNTS PAYABLE	\$0.00	\$0.00	\$0.00
70-411-1	LOANS TO LIFE SAFETY	\$0.00	\$0.00	\$0.00
	<u>Total</u>	\$0.00	\$0.00	\$0.00
70-730-1	FUND BALANCE	(\$1,794,870.76)	\$0.00	(\$1,794,870.76)
70-706-1	NET PROFIT/LOSS	(\$32,300.12)	(\$27,153.07)	(\$59,453.19)
	<u>Total</u>	(\$1,827,170.88)	(\$27,153.07)	(\$1,854,323.95)
		\$0.00	\$0.00	\$0.00

Balance Sheet Fund 80

PUTNAM COUNTY CUSD #535

<u>Account Number</u>	<u>Account Description</u>	<u>Balance Forward</u>	<u>Current Month</u>	<u>Current Balance</u>
AP-Accrual-80	AP-Accrual for Fund 80	\$0.00	\$0.00	\$0.00
	<u>Total</u>	\$0.00	\$0.00	\$0.00
80-121-1	TORT-REG INVESTMENT	\$370,377.51	\$231.73	\$370,609.24
80-110-1	TORT-CASH IN BANKS	\$440.00	(\$440.00)	\$0.00
	<u>Total</u>	\$370,817.51	(\$208.27)	\$370,609.24
80-431-1	ACCOUNTS PAYABLE	\$0.00	\$0.00	\$0.00
	<u>Total</u>	\$0.00	\$0.00	\$0.00
80-730-1	FUND BALANCE	(\$440,904.58)	\$0.00	(\$440,904.58)
80-706-1	NET PROFIT/LOSS	\$70,087.07	\$208.27	\$70,295.34
	<u>Total</u>	(\$370,817.51)	\$208.27	(\$370,609.24)
		\$0.00	\$0.00	\$0.00

Balance Sheet Fund 90

PUTNAM COUNTY CUSD #535

<u>Account Number</u>	<u>Account Description</u>	<u>Balance Forward</u>	<u>Current Month</u>	<u>Current Balance</u>
AP-Accrual-90	AP-Accrual for Fund 90	\$0.00	\$0.00	\$0.00
	Total	\$0.00	\$0.00	\$0.00
90-185-1	LONG TERM L/S	\$45,863.17	\$59.73	\$45,922.90
90-121-1	REGULAR INVESTMENT L/S	\$129,397.58	\$25,422.94	\$154,820.52
90-110-1	CASH IN BANK-LIFE SAFETY	(\$120,000.00)	\$0.00	(\$120,000.00)
	Total	\$55,260.75	\$25,482.67	\$80,743.42
90-412-1	LOAN DUE TO WORKING CASH	\$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
90-431-1	ACCOUNTS PAYABLE	\$0.00	\$0.00	\$0.00
90-411-1	LOAN DUE TO EDUCATION	\$0.00	\$0.00	\$0.00
90-452-1	Delete This Account	\$0.00	\$0.00	\$0.00
	Total	\$0.00	\$0.00	\$0.00
90-706-1	NET PROFIT/LOSS	(\$30,504.84)	(\$25,482.67)	(\$55,987.51)
90-730-1	FUND BALANCE	(\$24,755.91)	\$0.00	(\$24,755.91)
	Total	(\$55,260.75)	(\$25,482.67)	(\$80,743.42)
		\$0.00	\$0.00	\$0.00

Balance Sheet Fund 90

PUTNAM COUNTY CUSD #535

<u>Account Number</u>	<u>Account Description</u>	<u>Balance Forward</u>	<u>Current Month</u>	<u>Current Balance</u>
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Fund Balance Report

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	629,408.02	1,528,701.41	1,723,946.10	4,084,866.02	2,360,919.92	2,418,961.34	4,779,881.26
20	Oper, Build, & Maint Fund	64,590.42	253,506.72	225,578.87	560,357.49	334,778.62	2,073,007.82	2,407,786.44
30	Debt Service Fund or Fund Group	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40	Transportation Fund	35,449.94	101,295.88	50,724.43	410,224.18	359,499.75	108,761.57	468,261.32
50	I.M.R.F./Soc. Sec. Fund	21,611.86	68,297.80	58,602.60	149,880.54	91,277.94	267,153.08	358,431.02
60	Capital Projects Fund or Fund Group	292,791.80	614.43	558,880.30	2,964.19	(555,916.11)	1,027,458.44	471,542.33
70	Working Cash Fund	0.00	27,153.07	0.00	59,453.19	59,453.19	1,794,870.76	1,854,323.95
80	Tort Immunity and Judgment Fund	506.94	298.67	72,387.21	2,091.87	(70,295.34)	440,904.58	370,609.24
90	Fire Prevention/Life Safety	0.00	25,482.67	0.00	55,987.51	55,987.51	24,755.91	80,743.42
		\$1,044,358.98	\$2,005,350.65	\$2,690,119.51	\$5,325,824.99	\$2,635,705.48	\$8,155,873.49	\$10,791,578.97

PCES Activity Fund Report September 2010

Ending Balance 8.31.2010	\$8,259.93
Beginning Balance 9.01.2010	8,259.93

Deposits

9.03.10	Soda Money	\$ 68.90
9.03.10	School Supplies	15.30
9.03.10	PTA Donation	903.76
9.10.10	Soda Money	55.00
9.10.10	Pepsi Donation	252.00
9.10.10	Target Donation	410.51
9.24.10	Soda Money	<u>127.65</u>
	Total Deposits	\$1,833.12

Expenditures

9.1.10	Check 1045-Mike McCann	37.02
	Open House Materials	
9.13.10	Check 1046-Atlas Pen & Pencil	217.49
	Character Counts	
9.16.10	Check 1047-Mike McCann	10.68
	Alarm Clocks for Medical	<u> </u>
	Total Expenditures	\$ 265.19
	Ending Balance 9.30.2010	\$9,827.86

PCES Imprest Fund Report September 2010

Maximum Balance	\$1,500.00
Less Expenditures	1,065.38
Request for Reimbursement	1,065.38
Attain Maximum Balance	\$1,500.00

Deposits

9.24.2010	Reimbursement for August 2010	\$ 65.52
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Expenditures

9.01.2010	Check #3072-IAHPERD M. Taylor Convention	\$ 88.00
9.09.2010	Check #3073-Hennepin Post Office Return SRA Materials and mail Student records	13.92
9.13.2010	Check #3074- Hennepin Post Office Postage stamps and mail student records	23.90
9.16.2010	Check #3075-LEASE B. Baele RTI	20.00
9.27.2010	Check #3076-Hennepin Post Office Mail student records	5.00
9.28.2010	Check #3077-IASSW B. Baele Social Worker Conference	230.00
9.28.2010	Check #3078-Bureau of Education and Research, D. Ward and R. Johnson RTI Conference	678.00
9.28.2010	Check #3078-Hennepin Post Office Mail student records	6.56
	Total Expenditures	\$1,065.38

Putnam County High School

From: 09/01/2010
 To : 09/30/2010

General Ledger Report

From Account: 1
 To Account: 999999

Account Name	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	Payables	Working
000100 Office	1395.89	6220.12	-1645.85	0.00	5970.16	0.00	5970.16
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	116.64	10.00	0.00	0.00	126.64	0.00	126.64
000120 Baseball	116.87	0.00	0.00	0.00	116.87	0.00	116.87
000125 Girl's Softball	1.18	0.00	0.00	0.00	1.18	0.00	1.18
000130 PC Enterprises	139.57	0.00	-30.00	0.00	109.57	0.00	109.57
000135 Golf	574.06	1225.00	0.00	0.00	1799.06	0.00	1799.06
000140 Scholastic Bowl	213.63	0.00	0.00	0.00	213.63	0.00	213.63
000150 Interact Club	1933.52	0.00	-241.20	0.00	1692.32	0.00	1692.32
000155 Art	153.49	0.00	0.00	0.00	153.49	0.00	153.49
000200 Athletic	1368.74	0.00	0.00	0.00	1368.74	0.00	1368.74
000210 Cable Club	2116.64	0.00	0.00	0.00	2116.64	0.00	2116.64
000220 Track	142.45	0.00	0.00	0.00	142.45	0.00	142.45
000300 Journalism	1332.17	179.25	0.00	0.00	1511.42	0.00	1511.42
000310 Oldies Club	106.17	0.00	0.00	0.00	106.17	0.00	106.17
000320 Girl's Basketball	842.60	0.00	0.00	0.00	842.60	0.00	842.60
000325 Boy's Basketball	593.19	0.00	-160.00	0.00	433.19	0.00	433.19
000330 Student Council	1719.90	637.00	0.00	0.00	2356.90	0.00	2356.90
000340 N.H.S.	3092.43	0.00	0.00	0.00	3092.43	0.00	3092.43
000345 Scholarship	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000350 Landscaping	368.73	4.43	0.00	0.00	373.16	0.00	373.16
000360 FFA	136.32	2500.00	-2329.26	0.00	307.06	0.00	307.06
000365 Greenhouse Project	300.00	0.00	0.00	0.00	300.00	0.00	300.00
000370 Cheerleading	532.76	0.00	0.00	0.00	532.76	0.00	532.76
000380 Panteras	149.70	0.00	0.00	0.00	149.70	0.00	149.70
000390 Media Club	1411.73	0.00	0.00	0.00	1411.73	0.00	1411.73
000395 Computer Club	333.40	0.00	0.00	0.00	333.40	0.00	333.40
000400 Tournament Athletics	222.08	0.00	0.00	0.00	222.08	0.00	222.08
000410 Thespians	1051.98	0.00	0.00	0.00	1051.98	0.00	1051.98
000420 Science Club	201.70	0.00	0.00	0.00	201.70	0.00	201.70
000430 Music (Band)	198.06	0.00	0.00	0.00	198.06	0.00	198.06
000440 Music (Chorus)	95.16	0.00	0.00	0.00	95.16	0.00	95.16
000500 Class of 2006	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
000520 Class of 2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000530 Class of 2008	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000540 Volleyball	967.01	372.00	-756.95	0.00	582.06	0.00	582.06

From: 09/01/2010
To : 09/30/2010

General Ledger Report

From Account: 1
To Account: 999999

Account Name	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	Payables	Working
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	858.38	0.00	0.00	0.00	858.38	0.00	858.38
000580 Class of 2011	3623.62	0.00	0.00	0.00	3623.62	0.00	3623.62
000590 Class of 2013	254.47	983.31	-1190.74	0.00	47.04	0.00	47.04
Group Total	27202.74	12131.11	-6354.00	0.00	32979.85	0.00	32979.85
Grand Total	27202.74	12131.11	-6354.00	0.00	32979.85	0.00	32979.85

Putnam County Junior High School
 Imprest Fund
 September, 2010
 Account #010-146

Beginning Balance	\$ 416.83
Replenishment Request	<u>2,383.17</u>
Attain Maximum Balance	\$ 2,800.00
Less Expenditures	<u>\$ 769.24</u>
Balance	\$ 2,030.76
Replenishment Request	<u>\$ 769.24</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>
		Stamps for endorsing checks	10-2410-410-3	office supply	\$ 66.97
4684	09/01	Ed Derix	10-1501-319-3	softball official	70.00
4685	09/01	Rick Michaels	10-1501-319-3	softball official	70.00
4686	09/04	Rick Michaels	10-1501-319-3	softball official	70.00
4687	09/04	Steve Cornaman	10-1501-319-3	Softball official	70.00
4688	09/07	U. S. Postmaster	10-2410-341-1	postage	4.90
4689	09/09	U. S. Postmaster	10-2410-341-1	postage	2.07
4690	09/14	Jay Gerber	10-1501-319-3	softball official	50.00
4691	09/14	Randy Cesnovich	10-1501-319-3	softball official	50.00
4692	09/16	U. S. Postmaster	10-2410-341-1	postage	8.30
4693	09/18	Metamora Grade School	10-1501-319-3	baseball regionals official	50.00
4694	09/17	ISLMA		registration fee Thompson media aide	187.00
4695	09/20	ROE		registration fee slingsby	35.00
4696	09/20	ROE		registration fee Miller	35.00

expenditures	769.24
Replenishment request	769.24

Carl Carlson, Principal

Sandra A. Troglio, Secretary

Putnam County Junior High School
 PCJH Cheerleading
 Septemer, 2010
 Account #138-258

Beginning Balance	\$	123.96
Transfers In		735.66
Subtotal		859.62
Less Expenditures		524.27
Balance		335.35

<u>Check#</u>	<u>Date</u>	<u>To Whom</u>	<u>Reason</u>	<u>Amount</u>
244	09/27	Locker Room	shoes	\$ 524.27

 Carl Carlson, Principal

 Sandra A. Troglgio, Secretary

Putnam County Junior High School
 PCJH Girls Athletic Fund
 September, 2010
 Account #010-707

Beginning Balance	\$ 3,952.34
Transfers In	<u>8,486.65</u>
Subtotal	12,438.99
Less Expenditures	<u>8,502.27</u>
Balance	3,936.72

<u>Check #</u>	<u>Date</u>	<u>To Whom</u>	<u>Reason</u>	<u>Amount</u>
350	09/02	First State Bank	change for concession	\$ 250.00
351	09/03	Kesslers Team Sports	shoes	1,129.00
352	09/04	Randy Cesnovich	official sb tourney	200.00
353	09/04	Todd Ryan	official sb tourney	200.00
354	09/04	Ed Derix	official sb tourney	240.00
355	09/04	Keith Dickinson	official sb tourney	240.00
356	09/10	James Barnett	basketball supplies	169.94
357	09/14	Hennepin Food Mart	supplies for sb tourney	362.33
358	09/14	Locker Room	t-shirts sb tourney	967.50
359	09/20	Chris Walker	reimburse sb tourney	429.50
360	09/22	Event Pro	basketball fee	10.00
361	09/22	The Cubbyhole	t-shirts	695.00
362	09/24	IESA	gate fee state	278.00
363	09/27	KesslersTeam Sports	shoes	1,496.00
364	09/27	Locker Room	t-shirts	1,835.00

Carl Carlson, Principal

Sandra A. Troglia, Secretary

Putnam County Junior High School
Puma Crew
September, 2010
Account #010-561

Beginning Balance	\$ 3,082.15
Transfers In	<u>00.00</u>
Subtotal	3,082.15
Less Expenditures	<u>292.00</u>
Balance	2,790.15

<u>To Whom</u>	<u>Reason</u>	<u>Amount</u>
First State Bank	cash for concession stand	\$ 112.00
Royal Publishing	ad for state program	180.00

Carl Carlson, Principal

Ann Maller, Advisor

Putnam County Junior High School
 PCJH Staff Soda
 September, 2010
 Account #010-650

Beginning Balance		\$ 3,992.72
Transfers In		<u>4,458.88</u>
Subtotal		8,451.60
Less Expenditures		<u>2,171.42</u>
Balance		6,280.18

<u>Check #</u>	<u>Date</u>	<u>To Whom</u>	<u>Reason</u>	<u>Amount</u>
1092	09/02	First State Bank	change for bk fair	\$ 300.00
1093	09/10	Scholastic Book Fair	book fair	1,811.34
1094	09/27	Hinckley Springs	water	60.08

 Carl Carlson, Principal

 Sandra A. Troglio, Secretary

Putnam County Junior High School
 Student Council
 September, 2010
 Account #138-096

Beginning Balance	\$2,102.67
Transfers In	<u>0.00</u>
Subtotal	\$2,102.67
Less Expenditures	<u>180.00</u>
Balance	\$1,922.67

<u>Check #</u>	<u>Date</u>	<u>To Whom</u>	<u>Reason</u>	<u>Amount</u>
821	9-29	Royal Publishing	state softball ad	\$180.00

Carl Carlson, Principal

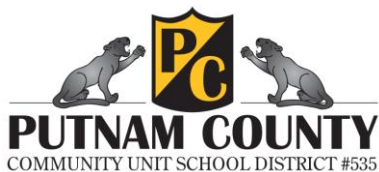
Amy Darrah, Sponsor

Putnam County Junior High School
 PCJH Activity Fund
 August, 2010

<u>Account name & #</u>	<u>Beginning Bal</u>	<u>Transfer In</u>	<u>Transfer Out</u>	<u>Ending Bal.</u>
PCJH Cheerleading 138-258	\$ 123.96	735.66	524.27	\$ 335.35
PCJH Girls Athletic 010-707	3,952.34	8,486.65	8,502.27	3,936.72
PCJH Puma Crew 010-561	3,082.15	00.00	292.00	2,790.15
Staff Soda 010-650	3,992.72	4,458.88	2,171.42	6,280.18
PCJH Student Council 138-096	2,102.67	00.00	180.00	1,922.67

 Carl Carlson, Principal

 Sandra A. Troglio, Secretary



Putnam County Primary School

**400 E. Silverspoon Ave.
Granville, IL 61326**

**Phone Number 1-815-882-2800
Fax Number 1-815-882-2801**

ACTIVITY FUND REPORT SEPTEMBER

October 01, 2010

Beginning Balance September 1, 2010 \$4526.41

DEPOSITS \$1851.31
 9/10 – \$250.00 (PC Board), \$42.20 (Target), \$903.76 (PTA),
 \$276.00 (Pepsi)
 9/28 - \$379.35 - Soda

EXPENDITURES -\$40.00

Check#538 – 9/28 - \$40.00 to Ann Lamboley for reimbursement
 of Gift Card to Mr.Shimkus for helping with Market Day

Ending Balance September 30, 2010 \$6337.72

***Where all students will learn and succeed and all means ALL
 Principal—Mrs. Kristal LeRette
 Secretary—Mrs. Brenda Schmidt***



Putnam County Primary School

**400 E. Silverspoon Ave.
Granville, IL 61326**

**Phone Number 1-815-882-2800
Fax Number 1-815-882-2801**

IMPREST FUND REPORT AUGUST & SEPTEMBER

October 01, 2010

Maximum Balance	\$1,500.00
Less Expenditures	-\$1031.80

Request for Reimbursement	\$1001.80
Attain Maximum Balance	\$1,500.00

DEPOSITS	\$84.82
8/20-\$84.82 – Reimbursement from April & May and redeposit Check#520 (\$30.00)	

EXPENDITURES	\$1031.80
Check# 521 –8/20 - \$15.80 to Granville Postmaster for Postage Acct# 10-2410-341-1	
Check# 522 – 8/27- \$15.00 to Illinois Dept of Public Health for Copies of Birth Certificates of 1 Student Acct# 10-2310-640-6	
Check# 523 – 9/1- \$10.00 to Dimmick SD175 for Kristal LeRette for Aimsweb Training Acct#10-2410-332-1	
Check#524 – 9/1- \$150.00 ROE for Kristal LeRette for Principal Academy – Title II	
Check#525 – 9/8 – \$796.00 to Bureau of Education & Research for Monica McGill, Betsy Kuehn, Leslee Beams-Stacker & Sandy Edens – Title II	
Check#526 – 9/17 –\$25.00 to Starved Rock IPA for Kristal LeRette for Fall Workshop Acct#10-2410-332-1	
Check#527 – 9/17 –\$20.00 to LEASE for Katie Sobkowiak for RTI – Title II	
Request for Reimbursement	\$1001.80

Where all students will learn and succeed and all means ALL
Principal—Mrs. Kristal LeRette
Secretary—Mrs. Brenda Schmidt

SUPERINTENDENT IMPREST
September, 2010

BANK BALANCE	645.25
REPLENISHMENT REQUEST	<u>1354.75</u>
BANK BALANCE	2000.00

2729	10-2310-640-6	IL State Police – Fingerprinting	39.25
	10-2310-410-6	Pagan’s – Lunch Registration Day	11.00
2730	10-1501-319-3	Todd Ryan – JH Baseball Official	40.00
2731	10-1501-319-3	Steve Cornman – JH Baseball	40.00
2732	10-1501-319-3	Tom Luffelman – JH Softball	40.00
2733	10-1501-319-3	Rick Michaels – JH Softball	40.00
2734	10-1220-332-38	IASSW	130.00
2734	10-2110-640-1	IASSW	60.00
2735	10-2560-640-1	Bureau/Putnam Health Dept.	55.00
2736	10-1250-410-36	S.V. Shell station	200.00
2737	10-2310-640-6	IL State Police	78.50
2738		Companion Life	608.00
2739	10-2320-332-1	LEASE – Alliance Council Dinner	<u>13.00</u>
			1354.75

TOTAL	1129.88
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Putnam County Comm. Unit School Dist. # 535
Treasurers Report
September 30, 2010

PAGE 1 OF 2	EDUCATION	O/M	TRANSPORT	IMRF	C/P	W/C	TORT	L/S	TOTALS
Cash/Invest. Begin Month	\$3,880,587.87	\$2,218,870.14	\$402,415.38	\$311,745.08	\$763,719.70	\$1,827,170.88	\$370,817.51	\$55,260.75	\$9,830,587.31
Receipts	\$1,528,701.41	\$253,506.72	\$101,295.88	\$68,297.80	\$614.43	\$27,153.07	\$298.67	\$25,482.67	\$2,005,350.65
Disbursements	\$629,408.02	\$64,590.42	\$35,449.94	\$21,611.86	\$292,791.80	\$0.00	\$506.94	\$0.00	\$1,044,358.98
Cash/Investments End Month	\$4,779,881.26	\$2,407,786.44	\$468,261.32	\$358,431.02	\$471,542.33	\$1,854,323.95	\$370,609.24	\$80,743.42	\$10,791,578.98
CASH IN BANKS									
Granville National Bank	\$21,108.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,108.10
First State Bank	\$5,819.78	\$158,349.32	\$0.00	\$0.00	\$15,975.12	(\$13,983.08)	\$0.00	(\$120,000.00)	\$46,161.14
North Central Bank	\$10,168.29	\$35,956.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$46,124.54
Total Cash in Banks	\$37,096.17	\$194,305.57	\$0.00	\$0.00	\$15,975.12	(\$13,983.08)	\$0.00	(\$120,000.00)	\$113,393.78
MONEY MARKET ACCTS.									
Granville National Bank	\$468,636.42	\$13,272.30	\$6,034.96	\$0.00	\$20,588.84	\$19,959.84	\$8,828.25	\$6,103.47	\$543,424.08
Rate 0.50%									
First State Bank	\$2,519,737.45	\$931,391.28	\$229,495.89	\$147,182.26	\$434,625.42	\$847,818.15	\$334,983.81	\$66,434.46	\$5,511,668.72
Rate 1.00%									
North Central Bank	\$1,739,652.55	\$706,540.47	\$232,730.49	\$109,151.29	\$352.95	\$6,692.52	\$26,797.18	\$82,282.57	\$2,904,200.02
Rate 0.80%									
Illinois Funds									\$0.00
Rate 0.0%									
Total Money Market Accts	\$4,728,026.42	\$1,651,204.05	\$468,261.34	\$256,333.55	\$455,567.21	\$874,470.51	\$370,609.24	\$154,820.50	\$8,959,292.82
C/D INVESTMENTS									
Granville National Bank									\$0.00
									\$0.00
									\$0.00
									\$0.00

Putnam County Comm. Unit School Dist. # 535
Treasurers Report
September 30, 2010

PAGE 2 OF 2									\$0.00
	EDUCATION	O/M	TRANSPORT	IMRF	C/P	W/C	TORT	L/S	TOTALS
First State Bank									
22856 11/19/10 1.63%		\$56,174.56		\$102,097.49				\$45,922.90	\$204,194.95
23671 11/22/10 1.31%						\$469,748.98			\$469,748.98
									\$0.00
									\$0.00
									\$0.00
									\$0.00
North Central Bank									
38648 01/27/11 1.85%						\$323,132.35			\$323,132.35
38780 11/17/10 1.46%						\$200,955.14			\$200,955.14
38781 11/17/10 1.58%		\$502,585.82							\$502,585.82
									\$0.00
									\$0.00
Auditor Adjustments									
									\$0.00
Tree Fund									
		\$3,516.44							\$3,516.44
Assets									
	\$13,543.25								\$13,543.25
Adjustments									
	\$20.85		(\$0.02)	(\$0.02)		\$0.05		\$0.02	\$20.88
Liabilities									
	\$1,194.57								\$1,194.57
TOTAL CASH & INVESTMENTS									
	\$4,779,881.26	\$2,407,786.44	\$468,261.32	\$358,431.02	\$471,542.33	\$1,854,323.95	\$370,609.24	\$80,743.42	\$10,791,578.98

CERTIFIED CORRECT

Alvin F. Rolando

09/30/10

Principal's Report
Prepared by Carl Carlson
Putnam County Junior High
October 7, 2010

End of the First Quarter

The end of the first grading period is coming up quickly. The final report cards should be ready for disbursement by Wednesday, October 20, 2010. With that in mind, I am proud to report that a majority of students that were struggling with grades early in the quarter were able to raise those grades. Our Incentive Day trip to Starved Rock will be Thursday, October 21st. Currently, it appears we will have more students attending than last year because of less detentions and failing grades.

Congratulations to the Lady Pumas Softball

Our Putnam County Junior High Lady Pumas softball team qualified for the IESA State Finals for a third straight year. That is an unheard of accomplishment. They had a great season and I wanted to congratulate the coaching staff, players, parents, and fans for another great run. As usual, the fan support was unbelievable! I could not have been more proud of how well everyone represented our communities and the school district. The last four years we have had the boys' baseball go to state twice and the girls' softball go to state three times. Also, thank you to the school board and administration for supporting our programs.

ISAT Scores

We plan to distribute the individual student results at our upcoming Parent-Teacher conferences. The faculty analyzed the data during some TEAM meetings over the last couple of weeks. The goal was to identify areas of concern in the tested areas of reading, math, and science. Our science scores continue to be stellar as our reading and math improved substantially over last year. We as a TEAM have revamped some items from last year in the areas of reading and math. The goal is to continue having concentrated units of study with a spiral review taking place throughout the year. We will continue to utilize common reading strategies across the curriculum. Also, we are in the process of developing additional cross curricular units of study. The expectations gets tougher and tougher each year as the state expects a larger percentage of students to achieve the status of meets or exceeds when it comes to the state standards. Ultimately, 100% of students are expected to meet this mark. This is a huge task that we are continuing to work towards.

Staff Evaluations

Staff evaluations are underway. I have a handful of non-tenured staff members that will require at least two formal evaluations. This year the administrative team will be utilizing a revamped teacher evaluation tool. It provides the ability to have a check list highlighting the necessary components. Also, the tool provides the ability to rate a teacher's performance in one of four categories instead of three. This will give a much more accurate account of skills observed. The plan is to have all non-tenured staff have their first observation finished by mid-November. I also have a few tenured teachers to observe this year. The staff members have been doing a terrific job. They are beginning

to settle in, become comfortable with our changed environment, and have demonstrated their talent in the classroom. This is a much different year than the last few with some people retiring and not having the majority of the positions filled. The computer lab has some supervision issues that need to be worked out, getting our RtI program off the ground has been difficult due to the lack of staff and trying to fit the components into already full teaching duties. The cutbacks at our building have required others to take on additional duties and many of these duties have and will require additional training. My plan is to provide those avenues of training so the staff is prepared to take on these roles. Like most things that require some change, it takes a bit of time to get everything worked out. The first part of the year has felt more hectic than in the past couple of years. Again, our TEAM planning time has eased the transition for everyone. Without that time dedicated into the daily schedule, I am not sure where we would be right now.

Thanks for the Thoughts and Prayers

I wanted to take this opportunity to express on behalf of our family our deepest appreciation to the school board, administrative team, staff, and community members for all the support received. The floral arrangements, plants, sympathy cards, text messages, phone calls, visits to our home, those attending the services, and all the well wishes helped ease the difficulty associated with losing a very close and deeply loved family member. On behalf of Missy, myself, and our two boys, we thank you for providing our family such a wonderful opportunity to serve and live in such a supportive and caring place. All the support received means so much to all of us. THANKS!

Yours in education,

Carl B. Carlson
Principal
Putnam County Junior High School

Board Report for Board Meeting October 18, 2010

From Kristal LeRette

Around the School

- Response to Intervention (commonly abbreviated RtI) is a method of academic intervention used in the United States to provide early, effective assistance to children who are having difficulty learning. RtI seeks to prevent academic failure through early intervention, frequent progress measurement, and increasingly intensive research-based instructional interventions for children who continue to have difficulty in the classroom.

Right now, the Primary School is focusing on reading RtI. The teachers are providing 30-45 additional minutes of reading instruction to students who are having difficulty in the area of reading in a block of time at the end of the school day. The students not receiving reading interventions are with other teachers receiving enrichment instruction. Currently there are 27 children receiving RtI reading interventions (8 students in 1st grade, 8 students in 2nd grade, and 11 students in kindergarten).

The Primary School is hoping to provide math interventions in addition to reading interventions by 2nd semester.

- The PTO held its first meeting on September 21st. The new officers are as follows:

President—Jen Trovero
Co Vice-Presidents--Angie Fay & Rosa Storey
Treasurer—Nancy Mattingly
Secretary—Ann Lamboley

Some of the items discussed at the last meeting were the Scholastic Book Fairs at the Primary School and Elementary School (November 16th-November 19th), Secret Santa, and the Manna Group Scrip Program (gift cards).

The PTO has a tab on the district's website. It contains meeting minutes and other information related to PTO.

- Mr. Wragge and some of the high school FFA members visited the Primary School on September 15th to teach the Primary School students about farm safety. They also brought everyone apples from Boggios.



Where all students will learn and succeed and all means ALL
Principal—Mrs. Kristal LeRette
Secretary—Mrs. Brenda Schmidt

- On Tuesday, October 7th Mr. Ramey and Mr. Campbell visited the Putnam County Primary School to teach the children about fire safety. They stressed the importance of checking smoke detectors for working batteries, making a family fire escape route, and not hiding from a firefighter. In order for the children to fully understand what a firefighter looks like and sounds like when in uniform, Mr. Ramey dressed in his official firefighter uniform and let the children talk to him while he was wearing his uniform and helmet.

The Primary School also held its official fire drill that day. The official exit time was 1 minute 19 seconds.



- The Putnam County Primary School will have its Halloween Parade on Friday, October 29th beginning at 1:30pm. The parade route will be down Elm Street, across Main Street, up Church Street, and across Silverspoon back to school.

After the parade, all parents are invited back to the school for the Halloween parties.

- During the month of October, the students at Putnam County Primary School and Putnam County Elementary School will be bringing in coin donations for the Putnam County Friends Against Cancer Event.

Dates To Remember

- Parent/Teacher Conferences October 21st (4pm-8pm) and October 22nd (8am-12pm)
- Set clocks back one hour before going to bed Saturday, November 6th
- Veterans' Day presentation by Keith Baldwin 8:50am at the Primary School November 11th

*Where all students will learn and succeed and all means ALL
Principal—Mrs. Kristal LeRette
Secretary—Mrs. Brenda Schmidt*

Principal's Report
Putnam county High School
Bob Peterson
10/18/10

I am happy with the way the high school has started. This first nine weeks have flown by. Our freshman have adapted well to the high school and are seen as a plus to our student body. Our new teacher is doing great! I have evaluated him and our non-tenured staff this first nine weeks. The teachers are doing well with discipline, school policy, and have established high standards and expectations for our students. The veteran teachers are helping the non-tenured teachers by offering their help and suggestions to problems that might arise.

PCHS will be using Star Reading and Star Math as a tool for RTI screening and progress monitoring. Star reading will provide information about individual student's response to instruction which will further allow interventions to be in place as needed. Star reading will also allow for goal setting for each student in which the progression towards that goal is monitored to show the success of interventions or the need for further interventions. Star reading provides norm-referenced reading scores which include grade equivalents, percentile ranks, and normal equivalents.

Star Math is a perfect assessment for RTI, and the only one you need for screening, progress monitoring, and diagnostic use. Star Math also provides recommendations about each student's math instructional level. It determines the appropriate level to personalize practice and individualize instruction. It predicts results on state and national standardized tests and also tracks growth in math achievement

Response to Intervention/RTI is a way to track student growth through the year. We are hoping that individuals will continue to grow throughout their high school career. Any questions please call the high school and ask for a RTI committee member, Bob Peterson, Natalie Hulstrom, Wendy Louis, Jodi Goetz, and Deb Shevokas.

The last week of October is PCHS spirit week. Monday is Black & Gold Day, Tuesday is duct tape apparel day, Wednesday is super hero/villain day, Thursday is respect your elders day, and Friday is Lil' Abner & Daisy Mae/ Country Day. The classes compete throughout the week for points with the class with the most points awarded the king and queen. I personally invite all of you to our Sadie Hawkins dance Saturday, October 30 from 8:00 pm to 11:00 pm.

Parent/Teacher conferences are Thursday, October 21 4:00pm to 8:00 pm and Friday, October 22 8:00 am to 12:00pm. We are hoping that we receive great attendance at our conferences.

Internal Review

Each year schools review their “High-Stakes” data to identify the strengths and weaknesses of their instructional program. School Improvement teams set goals and develop strategies to help make progress toward achieving each goal. In many instances the goals are very aggressive and require a commitment of time and resources over several years. Below is a summary of PCES’s Internal Review Report.

Putnam County Elementary considers several sources of information and data to assess the success of educational programming. Data is reviewed over time for trends in student achievement and on a continuous basis to monitor progress.

Teachers utilize a variety of instructional models to meet the needs of all children. Students At-Risk of Failure are identified early and specific individualized instruction is provided when appropriate. The fundamental learning areas of language arts and math receive the great majority of instructional time and resources. Science and social science receives significantly less attention. The learning community: faculty and staff, students, parents, and local stake holders are motivated and dedicated to the success of the whole child, including each student's academic performance.

Putnam County Elementary continues to provide a very strong instructional program in all fundamental areas. Our data illustrates this. Two areas identified for improvement are science instruction and programming for talented math students.

Goal 1: Improve Student Performance in Science

Strategy 1: Increase instructional time in science by integrating more nonfiction (science) into language arts instruction. District curricular focuses of instruction and vocabulary are included as part of the language arts program.

Strategy 2: Provide additional hands-on inquiry based instruction during the regular science time.

Strategy 3: Map program instruction in grades three through five and align instruction to provide a comprehensive and balanced curriculum at the elementary school.

Goal 2: Improve Performance of Talented Mathematic Students

Strategy 1: Provide small group instruction for talented mathematics students.

PC Fourth Graders Tour Local Historical Sites

Each fall the fourth grade students take a walking tour of three Hennepin historical sites, the Putnam County Courthouse, the Pulsifer House, and the Agriculture Museum. Following are articles written by each of the three fourth grade classrooms sharing their impressions of one of the destinations.

4th Graders Tour the Putnam County Agriculture Museum

(Written by Mrs. Peterson’s 4th Grade Class)

On September 29, 2010 all 4th graders from PCES took a walking field trip. One place we visited was the Agriculture Museum. We learned how farmers planted by using hand tools which they put into the ground. Then the top of the tool opened and a seed fell out one at a time. We think that that would take a long time to plant. We also learned that the tools were wooden with not much metal. Sometimes the wood parts would break and they were repaired by hand. There were many other things we saw that were



fascinating like old tractors, bayonets, wooden wheat rakes, and a corn grinder. Finally the most amazing thing we saw was a stuffed 2-headed calf. That is really rare. The whole trip was fun and riveting.

4th Graders Tour the Putnam County Courthouse
(Written by Mr. Warren's 4th Grade Class)

Our day in jail was great! The PC fourth grades visited the sheriff's office and the courthouse. We began in the dispatcher's office. Security cameras throughout the building let you see everything that happens anywhere in the building. When a student placed a 911 call, we were able to see the computer zoom in on where the call was

coming from. The computer also told us which fire department was responsible for handling the call. One section of the sheriff's office was for the jail. We saw the dayroom where inmates eat their meals and shower. We also saw the visiting room, the holding room, the interview room, and the big garage. In the courthouse, the circuit clerk explained how a trial works. We got to pretend to be jurors, the bailiff, attorneys, the defendant, and witnesses. It was fun and we learned a lot!



4th Graders Tour the Pulsifer House

(Written by Mrs. Schultz's 4th Grade Class)

In fourth grade, we took a walking trip to the Pulsifer House in Hennepin, Illinois. The house has been restored and looks like it did in 1844. We learned that the servants in the late 1800's were usually nine or ten years old. Servants could not be on the same level in the house as the family. They even had to use a different staircase! This staircase was difficult to go down with electric lights. We can't imagine what it was like carrying a candle in one hand and a chamber pot in the other! We were amazed at all the things that had to be done before the family woke up such as fetching water from the well, lighting the fireplace, and cooking breakfast. We had an amazing time visiting the Pulsifer House and enjoyed hearing stories about the time period.



Ten Year Health, Life Safety Work Schedule

***If marked with an X, these items have been completed. As you will note, the only item still remaining on the original list is the gym roofing project at PC Elementary in Hennepin. The projects appear in the order in which they were intended to be completed. Due to availability of funding and priorities, some projects were completed earlier than anticipated. The ten year plan will end in FY2014. We need to complete the gym roof at PC Elementary before that time.**

Budget FY08	Replace kitchen exhaust systems at PC Elementary, PC JH, & PC High School	X
	Replace agriculture shop exhaust system at PC HS	X
	Replace south doors at PC Junior High	X
	Repair gym doors at PC Junior High	X
Budget FY09	Replace boiler PC Elementary	X
	Replace gym ceiling tile at PC Elementary	X
	Tuckpointing at PC Elementary	X
	Replace bleachers at PC High School	X
Budget FY10	Metal siding at PC Junior High and PC High School	X
	Replace lower roof areas at PC High School	X
	Roofing at PC Elementary Gym	No

THE TEN-YEAR SAFETY SURVEY PROCESS

23 Ill Adm. Code Part 180, Sections 180.310-180.340

Licensed Design Professional or Architect/Engineer

- Conducts on-site inspections
- Prepares a safety survey report conforming to the requirements of Section 2-3.12 of the School Code and including the following:
 - a) A sketch map showing district boundaries and locations of all facilities.
 - b) A sketch showing facilities on each site owned or used by the district for school purposes.
 - c) For each facility, either
 - 1) A certificate of compliance, if the survey revealed no violations of applicable requirements; or
 - 2) A violation and recommendation schedule.
- Checks the accuracy of the Safety Reference Plans. (Guidelines (page 3-9) and Sample 10-Year Survey Report (page 3-12) per Section 180.310)
- Verifies facility inventory records per Section 180.310
- Makes corrections where necessary

Local Board

- Completes Form 35-86, the Application for Approval of Ten-Year Safety Survey Report (page 3-5).
- Forwards application to the Regional Superintendent.

NOTE: *If the district seeks authorization to use fire prevention and safety funds for correcting health/life safety code violations on the ten-year safety survey, the amendment forms (Form 35-84, 35-48, and 35-76) must be approved by the regional and state superintendent to levy or sell bonds for fire prevention and safety funds.*

Regional Superintendent

- Reviews the Application and Safety Survey Report for accuracy and completeness.
 - a) Approves application and report if accurate and complete, or
 - b) Notifies the board in writing of missing or deficient items.

State Superintendent

- Reviews the Safety Survey Report within 90 days for accuracy and completeness
 - a) Issues a Certificate of Approval if accurate and complete, or
 - b) Notifies the board in writing of missing or deficient items. Failure to submit accurate and complete Safety Survey Reports as required shall subject a school district to recognition provisions Section 2-3.25
- Reviews resubmitted Safety Survey Report for accuracy and completeness.
 - a) Issues Certificate of Approval if accurate and complete, or
 - b) Issues Notice of Disapproval if the district fails to correct errors or omissions, and returns the report to the regional superintendent for return to the local board.

Transportation Update

The following listing provides evidence of phone calls that I have made recently to Illinois Central regarding bus problems. Of course, I am not providing all of the details in this listing, but the general concerns are listed. In each case, Bobbie or Karen from Illinois Central have addressed the problems. As you can see from this list, the problems seem to be less frequent than our daily calls earlier in the school year.

9/21/10	11:15 a.m.	White bus concern, driver yelling and disrespectful of students
9/22/10	2:10 p.m.	Parent complained about bus that was driven poorly. Third grader was allowed to get off bus at wrong stop in McNabb.
9/27/10		Students on bus reported to be out of control, coming from junior high. Bus driver slammed on brakes.
9/28/10		Parent complained about bus driver name calling and not demonstrating respect.
9/29/10	9:40 a.m.	Talked to parent about bus driver not noticing a bullying situation on bus.
	11:45 a.m.	Talked to Mr. Peterson about this student for additional follow-through.
	3:20 p.m.	Discussed same situation with bus co.
10/6/10		Parent complained that she did not want child on one bus, due to family conflicts. Called bus company to discuss problem.
10/8/10	4:00 p.m.	Orange bus complaint, bus driver not disciplining students properly.
10/14/10	10:20 a.m.	Black bus concern, bus driver yelling, etc., watched by principals on tape.

Putnam County CUSD 535

Granville, ILLINOIS



ILLINOIS DISTRICT REPORT CARD

State and federal laws require public school districts to release report cards to the public each year.

Starting in 2009, charter school information is included in district statistics.

STUDENTS

RACIAL/ETHNIC BACKGROUND AND OTHER INFORMATION

	White	Black	Hispanic	Asian/ Pacific Islander	Native American	Multi racial /Ethnic	Percent Low- Income	Percent Limited- English- Proficient	Percent IEP	High Sch. Dropout Rate	Chronic Truancy Rate	Mobility Rate	Attendance Rate	Total Enrollment
District	90.5	0.9	5.9	0.6	0.0	2.1	28.2	0.2	10.2	2.8	3.3	8.6	94.4	932
State	52.8	18.8	21.1	4.2	0.2	2.9	45.4	7.6	13.1	3.8	3.6	13.0	93.9	2,064,312

Low-income students come from families receiving public aid; live in institutions for neglected or delinquent children; are supported in foster homes with public funds; or are eligible to receive free or reduced-price lunches.

IEP students are those students eligible to receive special education services.

Limited-English-proficient students are those students eligible for transitional bilingual programs.

Mobility rate is based on the number of times students enroll in or leave a school during the school year.

Chronic truants are students who are absent from school without valid cause for 18 or more of the last 180 school days.

INSTRUCTIONAL SETTING

PARENTAL CONTACT*		STUDENT-TO-STAFF RATIOS			
	Percent	Pupil- Teacher Elementary	Pupil- Teacher Secondary	Pupil- Certified Staff	Pupil- Administrator
District	97.1	16.0	13.0	11.1	186.4
State	96.2	18.2	18.2	13.3	203.8

* Parental contact includes parent-teacher conferences, parental visits to school, school visits to home, telephone conversations, and written correspondence.

AVERAGE CLASS SIZE (as of the first school day in May)

Grades	K	1	2	3	4	5	6	7	8	9 - 12
District	17.0	20.0	22.3	20.0	24.7	21.3	15.0	16.5	18.5	14.3
State	20.7	21.2	21.4	22.1	22.6	22.8	21.5	21.1	21.0	19.7

TIME DEVOTED TO TEACHING CORE SUBJECTS (Minutes Per Day)

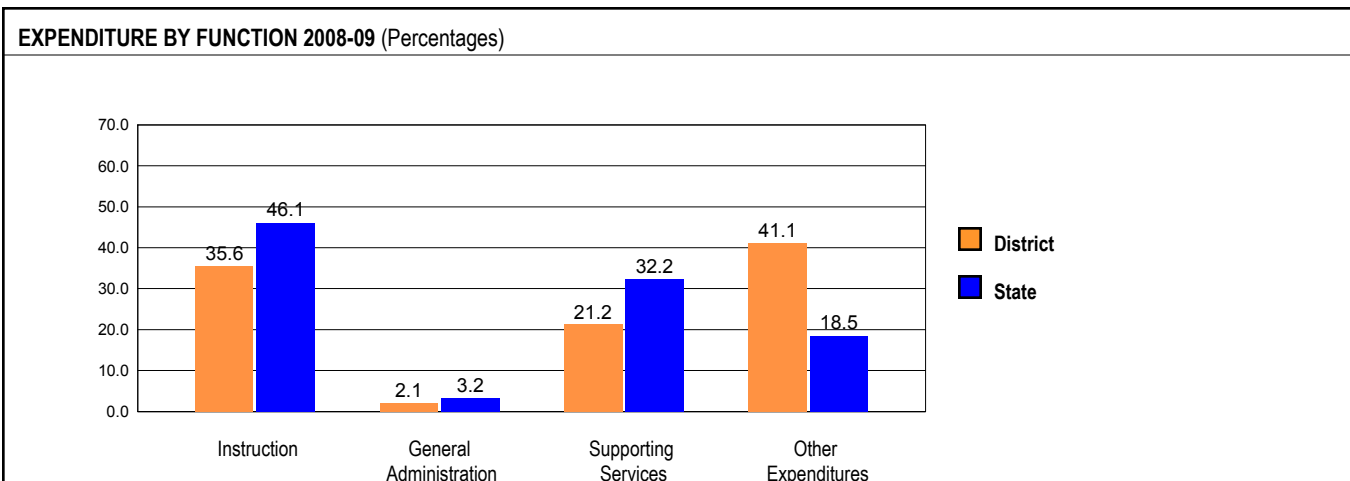
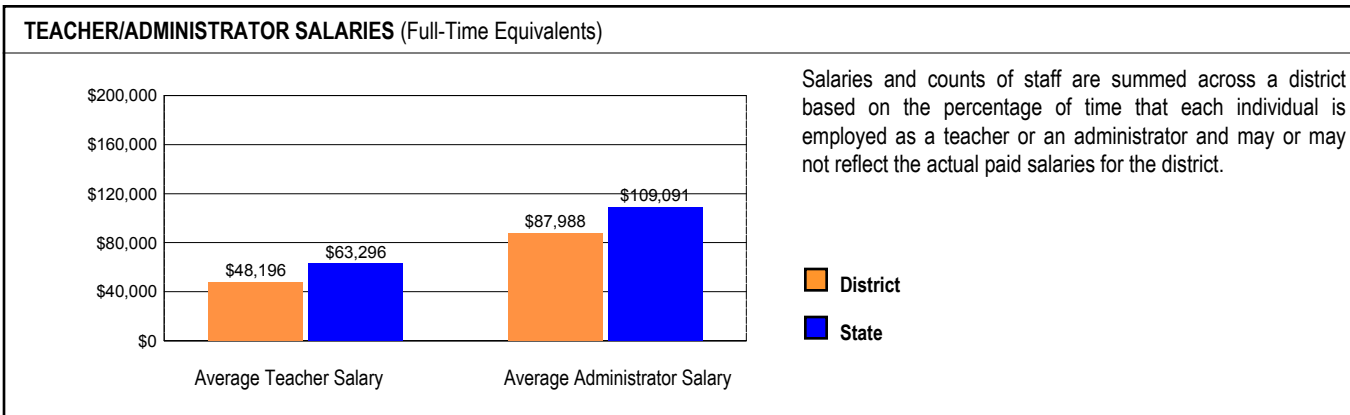
Grades	Mathematics			Science			English/Language Arts			Social Science		
	3	6	8	3	6	8	3	6	8	3	6	8
District	70	41	41	20	41	41	190	82	82	20	41	41
State	59	54	51	30	43	44	145	103	93	30	43	44

TEACHER INFORMATION (Full-Time Equivalents)								
	White	Black	Hispanic	Asian/ Pacific Islander	Native American	Male	Female	Total Number
District	98.6	0.0	1.4	0.0	0.0	24.8	75.2	73
State	85.2	8.1	5.2	1.4	0.2	23.0	77.0	132,502

TEACHER INFORMATION (Continued)						
		Average Teaching Experience (Years)	% of Teachers with Bachelor's Degrees	% of Teachers with Master's & Above	% of Teachers with Emergency or Provisional Credentials	% of Classes Not Taught by Highly Qualified Teachers
District:	All Schools	15.7	61.5	38.5	0.0	0.0
	High Poverty Schools					
	Low Poverty Schools	14.0	52.9	47.1	0.0	0.0
State:	All Schools	12.7	42.2	57.4	0.5	0.7
	High Poverty Schools	12.4	43.8	55.7	1.2	2.1
	Low Poverty Schools	12.4	34.6	65.2	0.2	0.1

The No Child Left Behind Act requires that information for certain data elements be disaggregated by high- and low-poverty schools. Poverty (low-income) is defined on page 1 of all report cards. High- and low-poverty schools include those in the top and bottom quarters of the poverty distribution of schools in the state. Disaggregated data are reported only if at least one school in your district falls within the high-poverty quarter and at least one school within the low-poverty quarter.

SCHOOL DISTRICT FINANCES



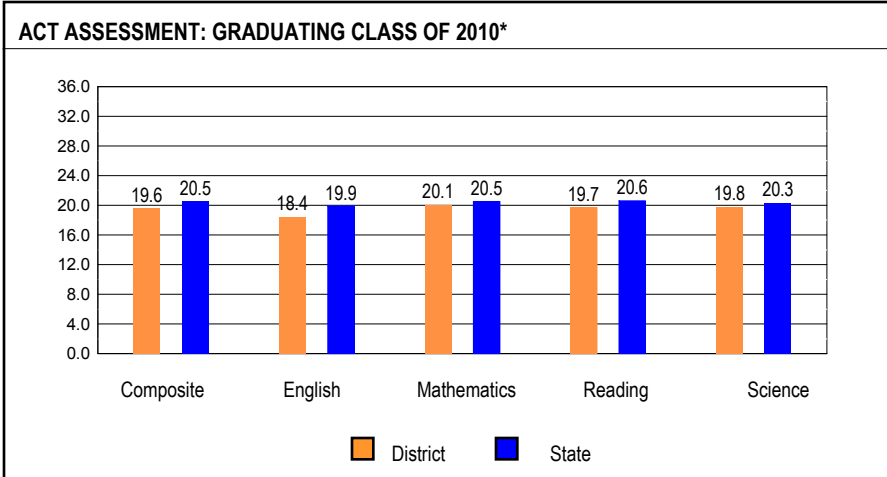
REVENUE BY SOURCE 2008-09			
	District	District %	State %
Local Property Taxes	\$7,015,829	64.1	58.4
Other Local Funding	\$789,438	7.2	6.9
General State Aid	\$355,740	3.2	14.5
Other State Funding	\$2,258,648	20.6	8.3
Federal Funding	\$528,840	4.8	11.9
TOTAL	\$10,948,495		

EXPENDITURE BY FUND 2008-09			
	District	District %	State %
Education	\$6,859,380	48.4	69.6
Operations & Maintenance	\$856,535	6.0	7.9
Transportation	\$688,602	4.9	3.8
Debt Service	\$0	0.0	7.0
Tort	\$77,505	0.5	1.2
Municipal Retirement/ Social Security	\$193,683	1.4	1.8
Fire Prevention & Safety	\$516,097	3.6	0.8
Site & Construction/ Capital Improvement	\$4,981,392	35.1	7.9
TOTAL	\$14,173,194		

OTHER FINANCIAL INDICATORS				
	2007 Equalized Assessed Valuation per Pupil	2007 Total School Tax Rate per \$100	2008-09 Instructional Expenditure per Pupil	2008-09 Operating Expenditure per Pupil
District	\$131,663	3.82	\$5,851	\$9,167
State	**	**	\$6,483	\$11,197

** Due to the way Illinois school districts are configured, state averages for equalized assessed valuation per pupil and total school tax rate per \$100 are not provided.
Equalized assessed valuation includes all computed property values upon which a district's local tax rate is calculated.
Total school tax rate is a district's total tax rate as it appears on local property tax bills.
Instructional expenditure per pupil includes the direct costs of teaching pupils or the interaction between teachers and pupils.
Operating expenditure per pupil includes the gross operating cost of a school district excluding summer school, adult education, bond principal retired, and capital expenditures.

ACADEMIC PERFORMANCE



The number and percent of students taking the ACT are no longer reported since virtually every eleventh grade student takes the ACT as part of the PSAE.

* Includes graduating students' most recent ACT Assessment scores from an ACT national test date or PSAE testing. Excludes the scores of students who took the test with special accommodations. State averages for ACT data are based on regular public schools and do not include private and special purpose schools.

HIGH SCHOOL GRADUATION RATE													
	All	Gender		Race / Ethnicity						LEP	Migrant	Students with Disabilities	Economically Disadvantaged
		Male	Female	White	Black	Hispanic	Asian/Pacific Islander	Native American	Multi racial /Ethnic				
District	95.1	94.1	96.3	96.4		80.0	100.0			100.0		87.5	94.4
State	87.8	87.3	88.4	93.3		79.4	95.0			63.0		78.2	79.3

2009 NATIONAL ASSESSMENT OF EDUCATIONAL PROGRESS (NAEP)

NAEP is sponsored by the U.S. Department of Education and administered to students in grade 4, 8, and 12. Only grade 4 and 8 results are required to be reported.

Achievement levels reflect what students should know and be able to do. Based on recommendations from policymakers, educators, and members of the general public, the Governing Board for NAEP sets specific achievement levels for each subject area and grade. To provide a context for interpreting student performance, NAEP results are reported as percentages of students performing below the *Basic* level, at or above the *Basic* and *Proficient* levels, and at the *Advanced* level.

Basic denotes partial mastery of prerequisite knowledge and skills that are fundamental for proficient work at a given grade.

Proficient represents solid academic performance. Students reaching this level have demonstrated competency over challenging subject matter.

Advanced represents superior performance.

The four achievement levels (below basic, basic, proficient, and advanced) are reported as level 1 through level 4, respectively. Please note that only state results are reported.

Grade 4

Grade 4 - All

Levels	Reading				Mathematics			
	1	2	3	4	1	2	3	4
	35.3	32.4	23.7	8.6	20.4	41.9	30.9	6.7

Grade 4 - Racial/Ethnic Background

Levels	Reading				Mathematics			
	1	2	3	4	1	2	3	4
White	22.0	34.2	31.8	12.0	9.5	38.9	42.1	9.5
Black	59.8	28.8	10.1	1.4	45.8	43.3	10.3	0.6
Hispanic	52.0	32.4	13.5	2.1	28.0	51.7	18.8	1.5
Asian/Pacific Islander	9.2	27.4	36.2	27.1	3.0	23.9	48.0	25.1
Native American								

Grade 4 - Limited-English-Proficient

Levels	Reading				Mathematics			
	1	2	3	4	1	2	3	4
	70.3	22.3	6.6	0.8	47.2	42.2	9.8	0.8

Grade 4 - Students with Disabilities

Levels	Reading				Mathematics			
	1	2	3	4	1	2	3	4
	67.2	18.1	10.6	4.1	38.2	38.6	19.3	3.9

Grade 4 - Economically Disadvantaged

Levels	Reading				Mathematics			
	1	2	3	4	1	2	3	4
	53.4	31.7	13.0	1.8	34.2	47.9	16.8	1.1

Grade 4 - NAEP Participation Rates

	Reading	Mathematics
Limited English Proficient	79.5	85.3
Students with Disabilities	81.6	88.2

Grade 8**Grade 8 - All**

Levels	Reading				Mathematics			
	1	2	3	4	1	2	3	4
	23.5	43.8	30.4	2.3	27.4	39.5	25.9	7.2

Grade 8 - Racial/Ethnic Background

Levels	Reading				Mathematics			
	1	2	3	4	1	2	3	4
White	13.9	43.8	39.2	3.1	14.6	41.6	33.6	10.2
Black	46.2	43.6	10.0	0.2	58.6	32.6	8.1	0.7
Hispanic	34.9	46.7	18.1	0.3	40.6	42.4	15.9	1.1
Asian/Pacific Islander	7.6	32.5	52.1	7.8	10.8	29.6	40.6	19.0
Native American								

Grade 8 - Limited-English-Proficient

Levels	Reading				Mathematics			
	1	2	3	4	1	2	3	4
	72.0	23.5	4.5	0.0	68.3	24.3	7.1	0.3

Grade 8 - Students with Disabilities

Levels	Reading				Mathematics			
	1	2	3	4	1	2	3	4
	62.9	27.2	9.6	0.3	62.2	29.9	6.9	1.1

Grade 8 - Economically Disadvantaged

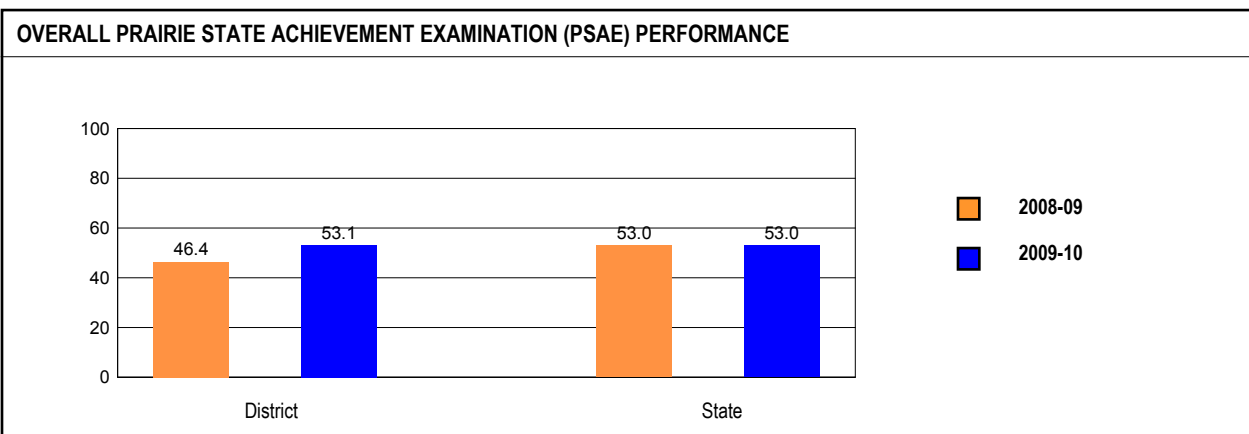
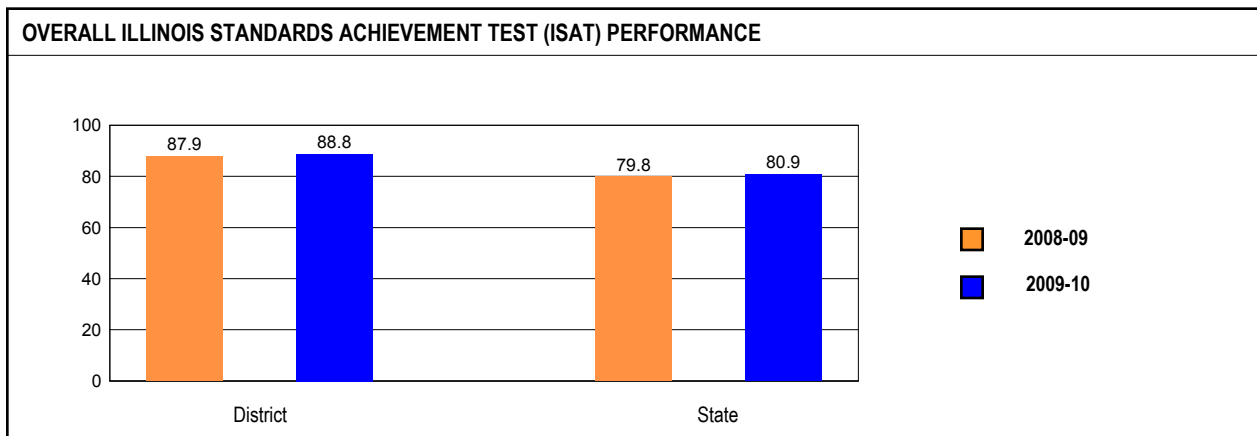
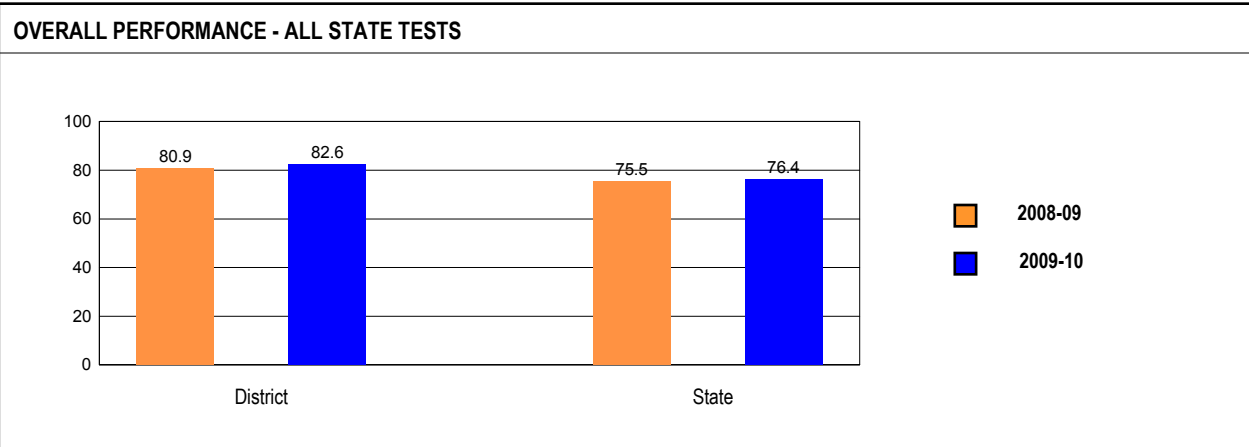
Levels	Reading				Mathematics			
	1	2	3	4	1	2	3	4
	40.2	43.6	15.7	0.5	46.9	38.6	12.8	1.7

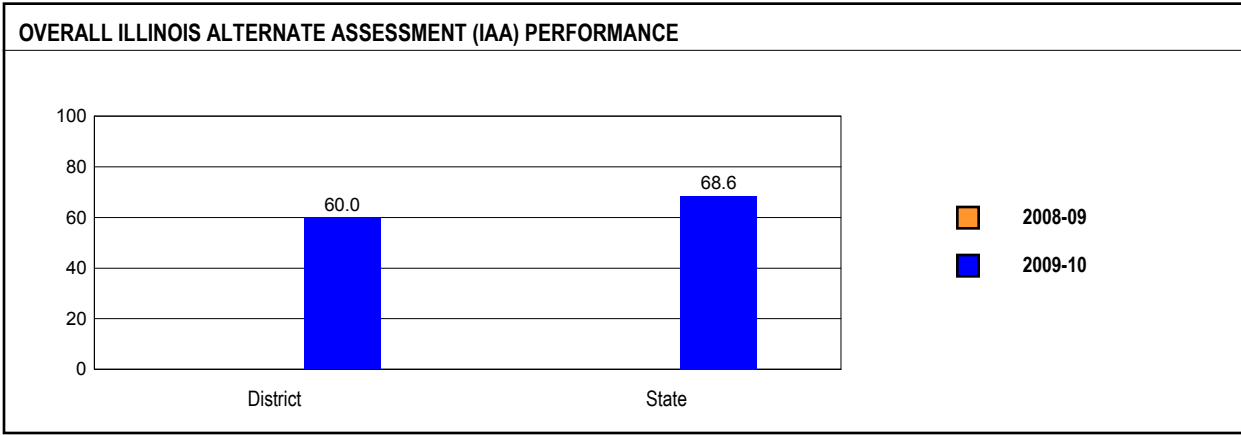
Grade 8 - NAEP Participation Rates

	Reading	Mathematics
Limited English Proficient	76.0	81.4
Students with Disabilities	78.0	80.3

OVERALL STUDENT PERFORMANCE

These charts present the overall percentages of state test scores categorized as meeting or exceeding the Illinois Learning Standards for your district and the state. They represent your district's performance in reading, mathematics, and science.

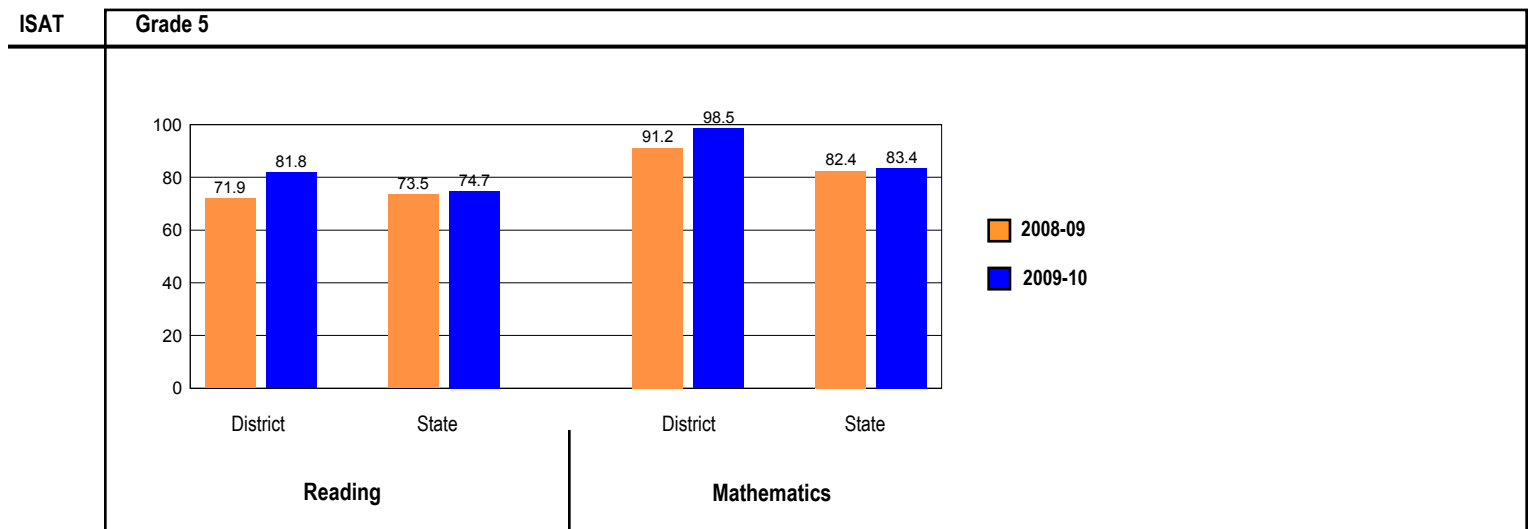
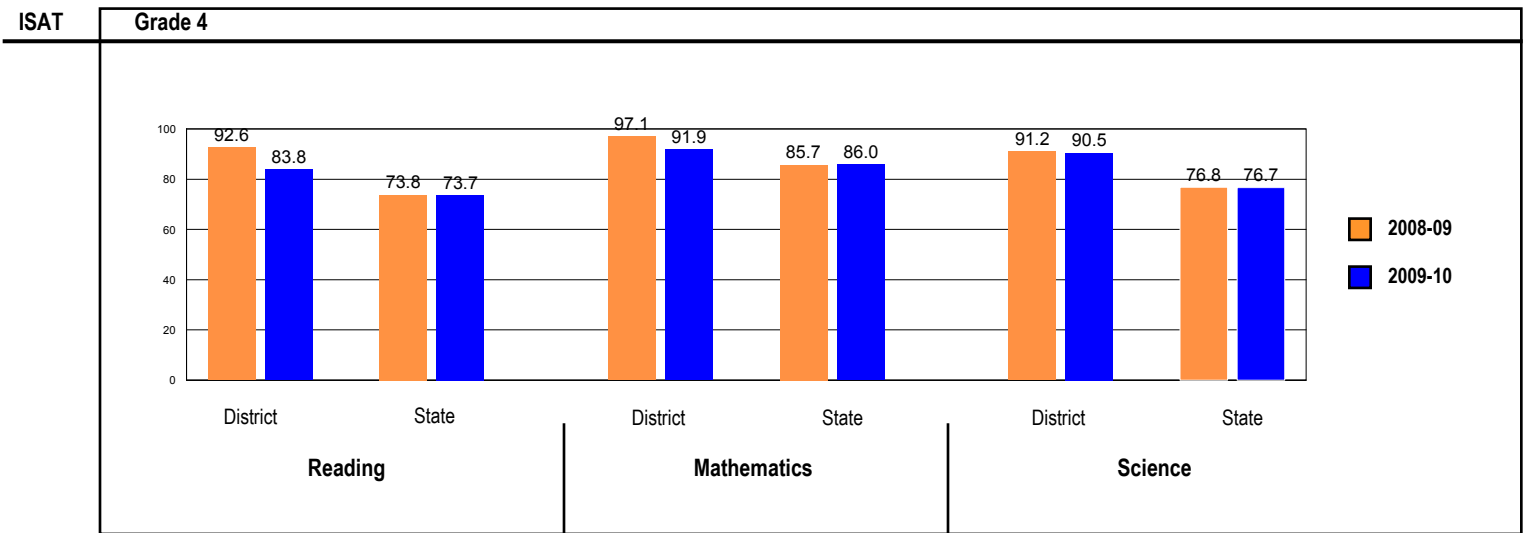
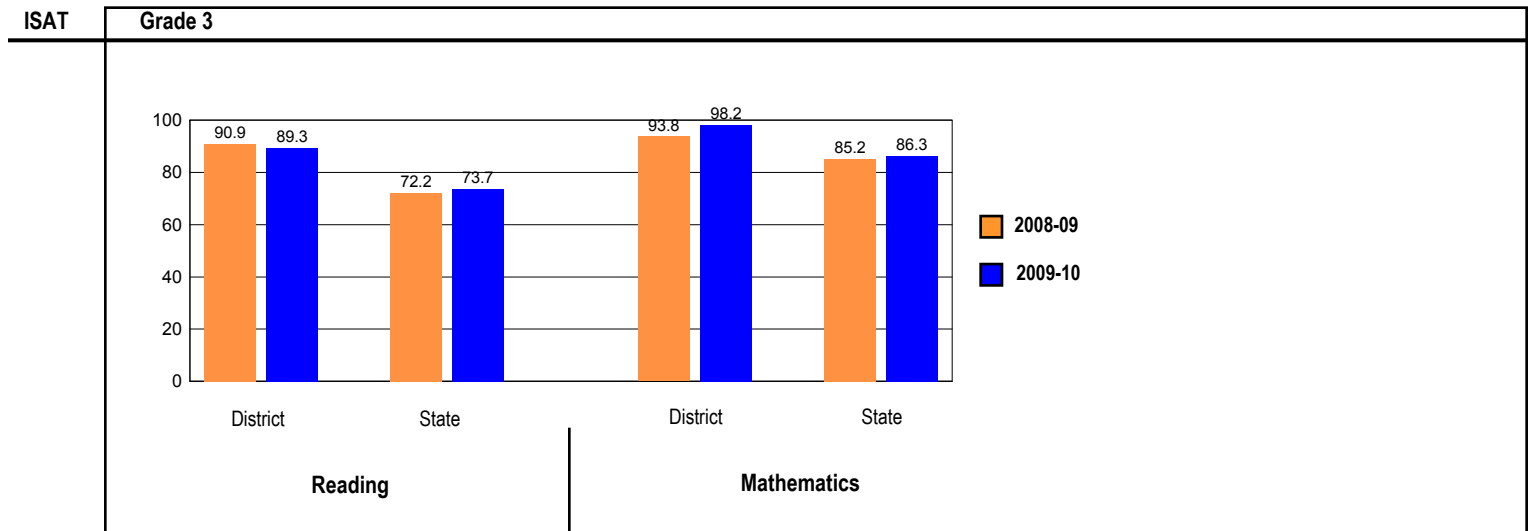




IAA scores in the Progressing and Attaining performance levels count the same, respectively, as scores on other state assessments that meet or exceed Standards.

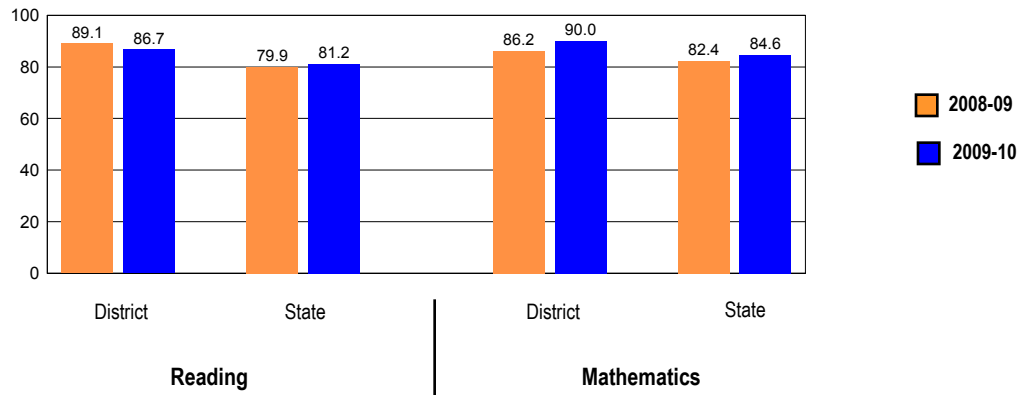
ISAT PERFORMANCE

These charts provide information on attainment of the Illinois Learning Standards. They show the percents of student scores meeting or exceeding Standards for the grades and subjects tested on ISAT.



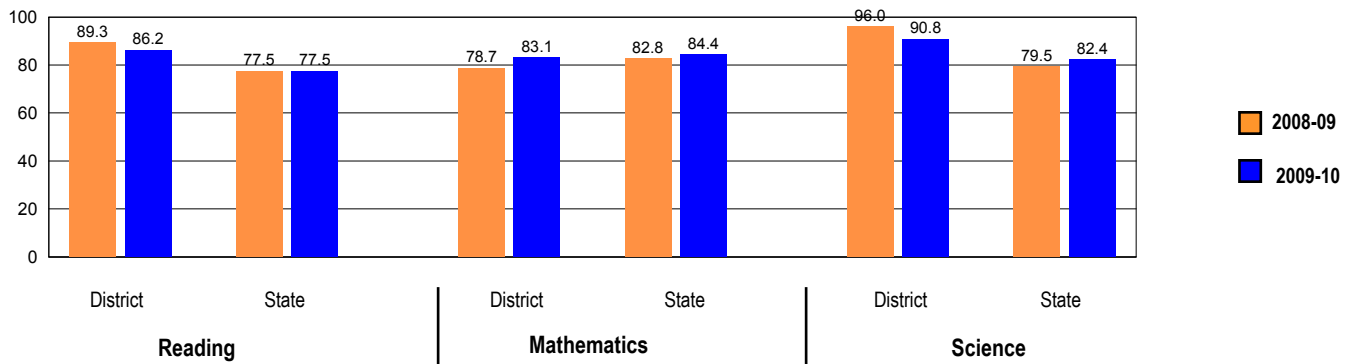
ISAT

Grade 6



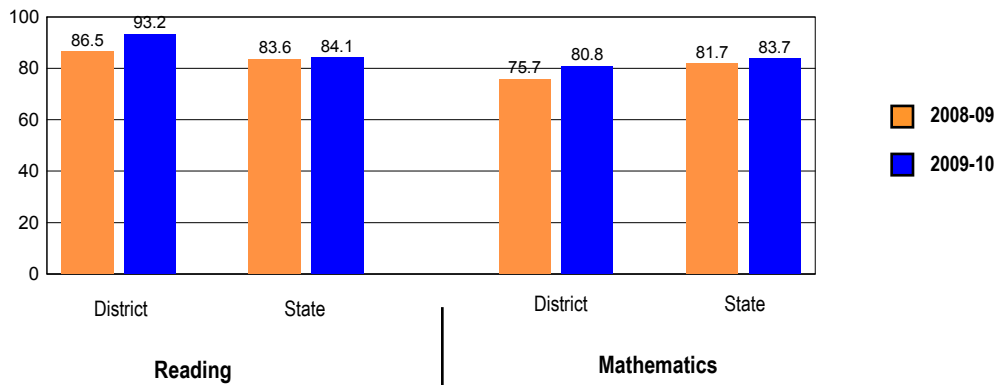
ISAT

Grade 7



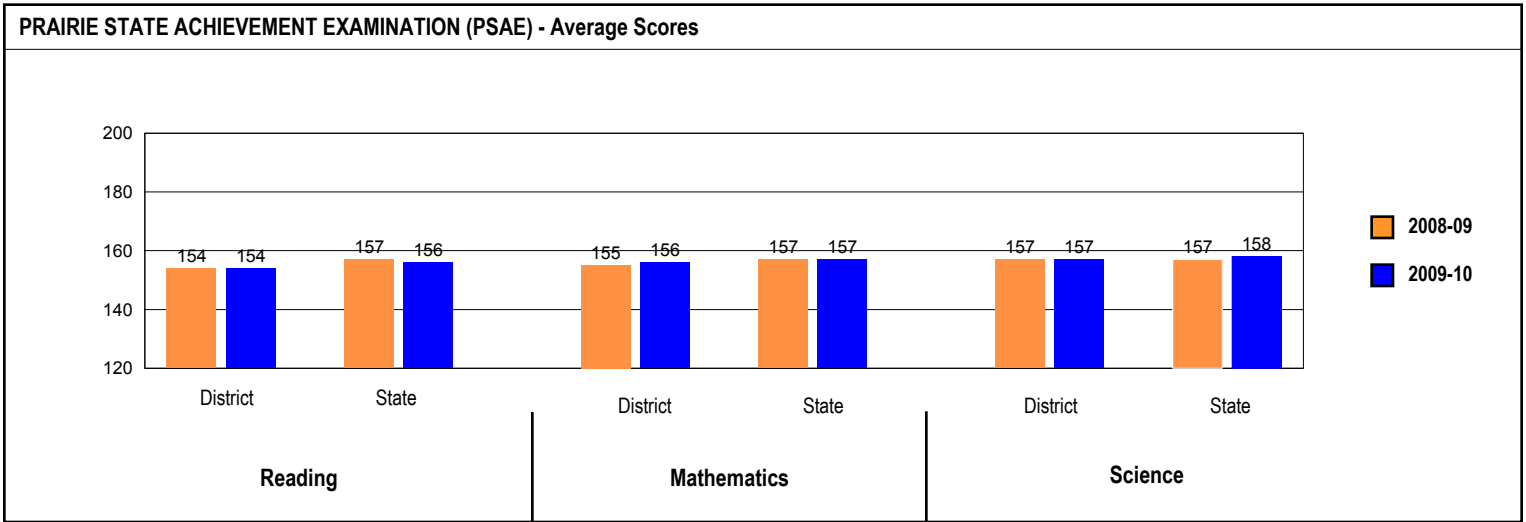
ISAT

Grade 8

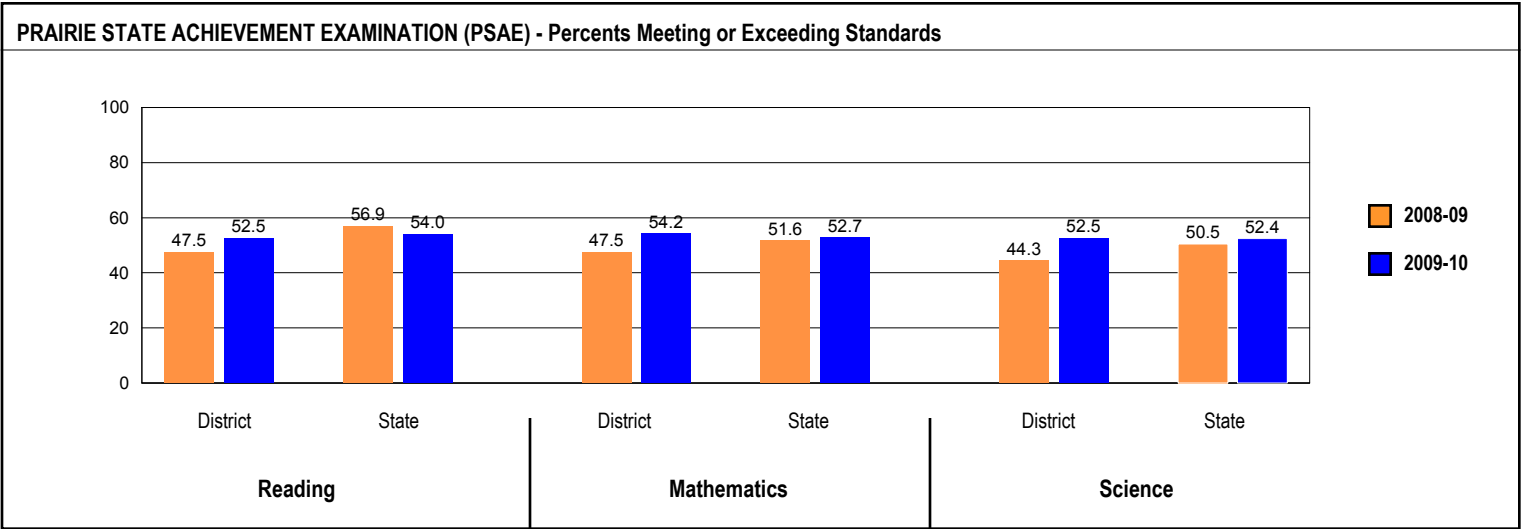


PSAE PERFORMANCE

These charts provide information on attainment of the Illinois Learning Standards. They show the average scores and also the percents of student scores meeting or exceeding Standards in reading, mathematics, and science on PSAE.



PSAE scores range from 120 to 200.



Number of students in this District with PSAE scores in 2010: 59

PERFORMANCE ON STATE ASSESSMENTS

Federal law requires that student achievement results for reading, mathematics, and science for schools providing Title I services be reported to the general public.

The Illinois Standards Achievement Test (ISAT) is administered to students in grades 3 through 8. The Prairie State Achievement Examination (PSAE) is administered to students in grade 11. The Illinois Alternate Assessment (IAA) is administered to students with disabilities whose Individualized Education Programs (IEPs) indicate that participation in the ISAT or PSAE would not be appropriate.

Students with disabilities have an IEP (No Child Left Behind Act). An IEP is a written plan for a child with a disability who is eligible to receive special education services under the Individuals with Disabilities Education Act.

Reading and Mathematics are tested in grades 3 through 8, and 11. Science is tested in grades 4, 7, and 11.

In order to protect students' identities, test data for groups of fewer than ten students are not reported.

PERCENTAGE OF STUDENTS NOT TESTED IN STATE TESTING PROGRAMS FOR READING AND MATHEMATICS														
		Gender			Racial/Ethnic Background						LEP	Migrant	Students with Disabilities	Economically Disadvantaged
		All	Male	Female	White	Black	Hispanic	Asian/Pacific Islander	Native American	Multi racial /Ethnic				
District	*Enrollment	466	251	215	424	5	22	4	0	11	1	0	59	137
	Reading	0.0	0.0	0.0	0.0		0.0			0.0			0.0	0.0
	Mathematics	0.0	0.0	0.0	0.0		0.0			0.0			0.0	0.0
State	*Enrollment	1,068,202	545,784	522,252	565,375	199,071	219,899	44,975	2,039	36,134	67,911	346	150,721	503,002
	Reading	0.2	0.3	0.2	0.1	0.5	0.2	0.2	0.2	0.2	0.3	0.9	0.5	0.3
	Mathematics	0.2	0.3	0.2	0.1	0.5	0.2	0.2	0.2	0.2	0.3	0.9	0.5	0.3

* Enrollment as reported during the testing windows for grades 3-8 and 11.

PERCENTAGE OF STUDENTS NOT TESTED IN STATE TESTING PROGRAMS FOR SCIENCE ONLY														
		Gender			Racial/Ethnic Background						LEP	Migrant	Students with Disabilities	Economically Disadvantaged
		All	Male	Female	White	Black	Hispanic	Asian/Pacific Islander	Native American	Multi racial /Ethnic				
District	*Enrollment	199	110	89	176	5	8	2	0	8	1	0	24	63
	Science	0.0	0.0	0.0	0.0								0.0	0.0
State	*Enrollment	449,149	228,523	220,563	244,235	81,931	88,351	19,309	898	14,165	23,830	105	62,715	201,259
	Science	0.4	0.5	0.3	0.2	1.0	0.5	0.3	0.4	0.3	0.5	1.9	0.9	0.6

* Enrollment as reported during the testing windows for grades 4, 7, and 11.

ILLINOIS STANDARDS ACHIEVEMENT TEST (ISAT)

The following tables show the percentages of student scores in each of four performance levels. These levels were established with the help of Illinois educators who teach the grade levels and learning areas tested. Due to rounding, the sum of the percentages in the four performance levels may not always equal 100.

Level 1 -- Academic Warning - Student work demonstrates limited knowledge and skills in the subject. Because of major gaps in learning, students apply knowledge and skills ineffectively.

Level 2 -- Below Standards - Student work demonstrates basic knowledge and skills in the subject. However, because of gaps in learning, students apply knowledge and skills in limited ways.

Level 3 -- Meets Standards - Student work demonstrates proficient knowledge and skills in the subject. Students effectively apply knowledge and skills to solve problems.

Level 4 -- Exceeds Standards - Student work demonstrates advanced knowledge and skills in the subject. Students creatively apply knowledge and skills to solve problems and evaluate the results.

Grade 3**Grade 3 - All**

Levels	Reading				Mathematics			
	1	2	3	4	1	2	3	4
District	0.0	10.7	48.2	41.1	0.0	1.8	37.5	60.7
State	5.4	20.9	45.9	27.8	2.9	10.7	44.7	41.7

Grade 3 - Gender

Levels	Reading				Mathematics				
	1	2	3	4	1	2	3	4	
Male	District	0.0	9.1	54.5	36.4	0.0	3.0	30.3	66.7
	State	6.6	22.7	45.6	25.1	3.1	10.6	43.2	43.0
Female	District	0.0	13.0	39.1	47.8	0.0	0.0	47.8	52.2
	State	4.1	19.1	46.2	30.7	2.7	10.9	46.2	40.2

Grade 3 - Racial/Ethnic Background

Levels	Reading				Mathematics				
	1	2	3	4	1	2	3	4	
White	District	0.0	8.0	48.0	44.0	0.0	2.0	38.0	60.0
	State	2.2	11.9	46.6	39.3	1.0	5.3	39.0	54.7
Black	District								
	State	9.8	31.1	46.2	12.9	7.4	20.0	51.9	20.6
Hispanic	District								
	State	9.7	35.1	44.2	11.0	4.1	16.7	54.3	24.9
Asian/Pacific Islander	District								
	State	1.7	10.0	43.5	44.9	0.9	3.5	27.3	68.4
Native American	District								
	State	3.8	19.8	48.3	28.1	2.3	8.0	46.8	43.0
Multiracial/Ethnic	District								
	State	3.7	17.3	48.2	30.7	2.1	9.0	45.8	43.1

Grade 3 - Economically Disadvantaged

Levels	Reading				Mathematics			
	1	2	3	4	1	2	3	4
Free/Reduced Price Lunch District State	0.0	20.0	52.0	28.0	0.0	0.0	52.0	48.0
	9.0	30.9	46.4	13.7	5.0	16.8	52.7	25.5
Not Eligible District State	0.0	3.2	45.2	51.6	0.0	3.2	25.8	71.0
	1.6	10.4	45.3	42.7	0.8	4.3	36.2	58.7

Grade 4**Grade 4 - All**

Levels	Reading				Mathematics				Science			
	1	2	3	4	1	2	3	4	1	2	3	4
District State	0.0	16.2	44.6	39.2	0.0	8.1	50.0	41.9	0.0	9.5	68.9	21.6
	1.2	25.1	44.8	28.9	1.1	12.9	57.7	28.2	2.8	20.5	59.6	17.0

Grade 4 - Gender

Levels	Reading				Mathematics				Science			
	1	2	3	4	1	2	3	4	1	2	3	4
Male District State	0.0	21.6	45.9	32.4	0.0	13.5	48.6	37.8	0.0	13.5	70.3	16.2
	1.7	27.7	43.9	26.7	1.3	13.3	56.1	29.3	3.2	20.1	57.4	19.4
Female District State	0.0	10.8	43.2	45.9	0.0	2.7	51.4	45.9	0.0	5.4	67.6	27.0
	0.7	22.3	45.7	31.2	0.9	12.5	59.5	27.1	2.5	21.0	62.0	14.6

Grade 4 - Racial/Ethnic Background

Levels	Reading				Mathematics				Science			
	1	2	3	4	1	2	3	4	1	2	3	4
White District State	0.0	12.7	44.4	42.9	0.0	3.2	49.2	47.6	0.0	7.9	68.3	23.8
	0.5	15.1	45.0	39.4	0.5	6.6	54.4	38.5	0.8	10.2	63.7	25.4
Black District State												
	2.3	40.9	44.4	12.4	2.7	25.7	61.3	10.3	7.2	39.9	49.2	3.7
Hispanic District State												
	2.1	38.8	45.3	13.9	1.5	18.7	65.5	14.2	4.5	31.2	58.6	5.7
Asian/Pacific Islander District State												
	0.4	10.7	39.6	49.2	0.5	4.2	41.2	54.1	1.3	9.1	57.7	31.9
Native American District State												
	0.7	21.7	44.9	32.6	0.4	13.0	59.8	26.8	3.3	17.4	58.7	20.7
Multiracial/Ethnic District State												
	0.5	21.0	47.2	31.2	0.6	11.4	59.9	28.0	1.7	17.2	63.0	18.1

Grade 4 - Students with Disabilities

Levels	Reading				Mathematics				Science			
	1	2	3	4	1	2	3	4	1	2	3	4
IEP District State	0.0	63.6	36.4	0.0	0.0	54.5	45.5	0.0	0.0	45.5	54.5	0.0
	5.9	54.4	29.8	10.0	5.3	31.9	51.6	11.2	8.1	35.8	48.6	7.4
Non-IEP District State	0.0	7.9	46.0	46.0	0.0	0.0	50.8	49.2	0.0	3.2	71.4	25.4
	0.5	20.6	47.1	31.8	0.5	10.0	58.7	30.9	2.0	18.2	61.3	18.5

Grade 4 - Economically Disadvantaged

Levels	Reading				Mathematics				Science				
	1	2	3	4	1	2	3	4	1	2	3	4	
Free/Reduced Price Lunch	District	0.0	34.5	31.0	34.5	0.0	20.7	51.7	27.6	0.0	20.7	62.1	17.2
	State	2.1	37.9	45.7	14.2	1.9	20.4	63.9	13.8	5.0	32.3	56.6	6.2
Not Eligible	District	0.0	4.4	53.3	42.2	0.0	0.0	48.9	51.1	0.0	2.2	73.3	24.4
	State	0.3	12.3	43.9	43.5	0.3	5.4	51.6	42.6	0.7	8.8	62.7	27.8

Grade 5**Grade 5 - All**

Levels	Reading				Mathematics			
	1	2	3	4	1	2	3	4
District	0.0	18.2	45.5	36.4	0.0	1.5	81.8	16.7
	0.3	25.0	44.7	30.0	0.3	16.3	65.8	17.6

Grade 5 - Gender

Levels	Reading				Mathematics				
	1	2	3	4	1	2	3	4	
Male	District	0.0	26.5	35.3	38.2	0.0	2.9	79.4	17.6
	State	0.4	28.5	44.1	27.0	0.4	17.1	64.4	18.0
Female	District	0.0	9.4	56.3	34.4	0.0	0.0	84.4	15.6
	State	0.2	21.3	45.5	33.1	0.3	15.4	67.3	17.1

Grade 5 - Racial/Ethnic Background

Levels	Reading				Mathematics				
	1	2	3	4	1	2	3	4	
White	District	0.0	19.7	44.3	36.1	0.0	1.6	83.6	14.8
	State	0.2	14.8	45.1	40.0	0.1	9.1	67.0	23.8
Black	District								
	State	0.6	41.8	43.4	14.2	0.9	32.2	61.2	5.7
Hispanic	District								
	State	0.4	38.6	45.9	15.0	0.4	22.5	69.4	7.7
Asian/Pacific Islander	District								
	State	0.0	10.8	38.4	50.8	0.1	4.8	51.1	44.1
Native American	District								
	State	0.0	24.9	44.6	30.5	0.0	13.4	70.6	16.0
Multiracial/Ethnic	District								
	State	0.3	21.4	47.1	31.2	0.2	14.6	68.6	16.5

Grade 5 - Economically Disadvantaged

Levels	Reading				Mathematics				
	1	2	3	4	1	2	3	4	
Free/Reduced Price Lunch	District	0.0	31.8	45.5	22.7	0.0	4.5	86.4	9.1
	State	0.5	38.3	45.8	15.4	0.6	25.5	66.6	7.4
Not Eligible	District	0.0	11.4	45.5	43.2	0.0	0.0	79.5	20.5
	State	0.1	12.2	43.8	43.9	0.1	7.4	65.1	27.4

Grade 6**Grade 6 - All**

Levels	Reading				Mathematics			
	1	2	3	4	1	2	3	4
District State	0.0	13.3	63.3	23.3	1.7	8.3	68.3	21.7
	0.2	18.6	55.1	26.1	0.5	14.9	60.2	24.4

Grade 6 - Gender

Levels	Reading				Mathematics			
	1	2	3	4	1	2	3	4
Male District State	0.0	17.1	54.3	28.6	2.9	5.7	65.7	25.7
	0.3	21.8	54.8	23.1	0.7	16.2	58.2	24.9
Female District State	0.0	8.0	76.0	16.0	0.0	12.0	72.0	16.0
	0.1	15.1	55.5	29.2	0.4	13.5	62.2	23.9

Grade 6 - Racial/Ethnic Background

Levels	Reading				Mathematics			
	1	2	3	4	1	2	3	4
White District State	0.0	12.3	63.2	24.6	1.8	7.0	68.4	22.8
	0.1	10.9	53.8	35.2	0.2	8.3	59.0	32.4
Black District State	0.5	32.9	56.6	10.0	1.3	30.0	60.3	8.4
Hispanic District State	0.3	27.0	59.2	13.5	0.7	19.6	66.1	13.6
Asian/Pacific Islander District State	0.2	7.4	43.3	49.1	0.4	4.5	42.0	53.1
Native American District State	0.0	20.1	63.3	16.6	0.0	15.7	66.6	17.8
Multiracial/Ethnic District State	0.2	16.1	56.4	27.3	0.5	13.9	62.1	23.5

Grade 7**Grade 7 - All**

Levels	Reading				Mathematics				Science			
	1	2	3	4	1	2	3	4	1	2	3	4
District State	0.0	13.8	72.3	13.8	1.5	15.4	58.5	24.6	1.5	7.7	46.2	44.6
	0.3	22.3	57.8	19.6	1.6	14.1	56.2	28.2	5.4	12.2	60.4	22.0

Grade 7 - Gender

Levels	Reading				Mathematics				Science			
	1	2	3	4	1	2	3	4	1	2	3	4
Male District State	0.0	19.4	72.2	8.3	2.8	25.0	55.6	16.7	2.8	11.1	47.2	38.9
	0.4	26.1	56.7	16.9	2.0	15.1	54.2	28.8	6.3	12.1	57.3	24.4
Female District State	0.0	6.9	72.4	20.7	0.0	3.4	62.1	34.5	0.0	3.4	44.8	51.7
	0.1	18.3	59.1	22.5	1.2	13.0	58.2	27.6	4.5	12.3	63.6	19.6

Grade 7 - Racial/Ethnic Background

Levels	Reading				Mathematics				Science				
	1	2	3	4	1	2	3	4	1	2	3	4	
White	District	0.0	10.7	73.2	16.1	1.8	16.1	55.4	26.8	1.8	7.1	44.6	46.4
	State	0.1	14.2	59.0	26.7	0.8	8.4	53.9	36.9	2.5	6.3	59.2	32.0
Black	District												
	State	0.6	37.5	54.2	7.6	3.8	27.7	57.9	10.6	12.0	23.5	59.1	5.4
Hispanic	District												
	State	0.4	32.1	58.9	8.5	1.8	18.3	63.9	16.0	7.8	18.7	65.3	8.2
Asian/Pacific Islander	District												
	State	0.1	8.4	53.8	37.8	0.5	4.3	38.0	57.2	2.3	4.5	55.4	37.8
Native American	District												
	State	0.0	24.8	58.9	16.2	2.0	13.6	60.9	23.5	7.6	10.0	58.5	23.9
Multiracial/Ethnic	District												
	State	0.2	21.6	57.7	20.4	1.4	14.0	58.0	26.6	4.7	11.6	63.4	20.4

Grade 7 - Economically Disadvantaged

Levels	Reading				Mathematics				Science				
	1	2	3	4	1	2	3	4	1	2	3	4	
Free/Reduced Price Lunch	District	0.0	15.4	76.9	7.7	0.0	0.0	92.3	7.7	0.0	7.7	61.5	30.8
	State	0.5	34.1	57.0	8.3	2.7	21.9	61.4	14.0	9.1	19.5	62.6	8.8
Not Eligible	District	0.0	13.5	71.2	15.4	1.9	19.2	50.0	28.8	1.9	7.7	42.3	48.1
	State	0.1	11.7	58.6	29.6	0.6	7.1	51.5	40.8	2.2	5.7	58.4	33.7

Grade 8

Grade 8 - All

Levels	Reading				Mathematics			
	1	2	3	4	1	2	3	4
District	0.0	6.8	86.3	6.8	0.0	19.2	67.1	13.7
	0.2	15.7	72.4	11.7	0.6	15.7	53.0	30.7

Grade 8 - Gender

Levels	Reading				Mathematics				
	1	2	3	4	1	2	3	4	
Male	District	0.0	12.1	81.8	6.1	0.0	30.3	54.5	15.2
	State	0.3	19.0	70.4	10.3	0.8	17.5	51.3	30.4
Female	District	0.0	2.5	90.0	7.5	0.0	10.0	77.5	12.5
	State	0.1	12.2	74.6	13.1	0.5	13.7	54.8	31.0

Grade 8 - Racial/Ethnic Background

Levels	Reading				Mathematics				
	1	2	3	4	1	2	3	4	
White	District	0.0	5.7	87.1	7.1	0.0	17.1	68.6	14.3
	State	0.1	9.8	74.2	15.9	0.3	9.6	50.8	39.3
Black	District								
	State	0.4	27.4	69.0	3.2	1.5	30.4	55.7	12.3
Hispanic	District								
	State	0.3	22.3	72.3	5.2	0.7	20.0	60.4	18.9
Asian/Pacific Islander	District								
	State	0.1	6.6	66.2	27.2	0.2	5.1	33.5	61.3
Native American	District								
	State	0.0	13.9	73.9	12.2	0.3	13.2	60.2	26.3
Multiracial/Ethnic	District								
	State	0.2	13.6	73.0	13.2	0.6	15.1	53.2	31.2

Grade 8 - Economically Disadvantaged

Levels	Reading				Mathematics				
	1	2	3	4	1	2	3	4	
Free/Reduced Price Lunch	District	0.0	15.4	76.9	7.7	0.0	38.5	61.5	0.0
	State	0.3	24.6	70.6	4.5	1.1	24.4	58.2	16.4
Not Eligible	District	0.0	5.0	88.3	6.7	0.0	15.0	68.3	16.7
	State	0.1	8.1	74.0	17.8	0.3	8.3	48.6	42.8

PRAIRIE STATE ACHIEVEMENT EXAMINATION (PSAE)

The following tables show the percentages of student scores in each of four performance levels. These levels were established with the help of Illinois educators who teach the grade levels and learning areas tested. Due to rounding, the sum of the percentages in the four performance levels may not always equal 100.

- Level 1 -- Academic Warning - Student work demonstrates limited knowledge and skills in the subject. Because of major gaps in learning, students apply knowledge and skills ineffectively.
- Level 2 -- Below Standards - Student work demonstrates basic knowledge and skills in the subject. However, because of gaps in learning, students apply knowledge and skills in limited ways.
- Level 3 -- Meets Standards - Student work demonstrates proficient knowledge and skills in the subject. Students effectively apply knowledge and skills to solve problems.
- Level 4 -- Exceeds Standards - Student work demonstrates advanced knowledge and skills in the subject. Students creatively apply knowledge and skills to solve problems and evaluate the results.

Grade 11**Grade 11 - All**

Levels	Reading				Mathematics				Science			
	1	2	3	4	1	2	3	4	1	2	3	4
District	10.2	37.3	45.8	6.8	11.9	33.9	45.8	8.5	10.2	37.3	47.5	5.1
	9.0	37.0	44.1	9.9	10.6	36.7	42.4	10.3	9.7	37.9	41.6	10.8

Grade 11 - Gender

Levels	Reading				Mathematics				Science				
	1	2	3	4	1	2	3	4	1	2	3	4	
Male	District	13.9	41.7	38.9	5.6	16.7	25.0	47.2	11.1	11.1	41.7	41.7	5.6
	State	11.3	37.3	41.9	9.5	10.9	34.2	42.4	12.5	10.2	34.6	41.5	13.7
Female	District	4.3	30.4	56.5	8.7	4.3	47.8	43.5	4.3	8.7	30.4	56.5	4.3
	State	6.8	36.7	46.2	10.2	10.4	39.1	42.4	8.1	9.3	41.1	41.7	7.9

Grade 11 - Racial/Ethnic Background

Levels	Reading				Mathematics				Science				
	1	2	3	4	1	2	3	4	1	2	3	4	
White	District	8.9	35.7	48.2	7.1	8.9	33.9	48.2	8.9	10.7	33.9	50.0	5.4
	State	5.3	29.0	52.2	13.5	5.7	29.6	51.0	13.8	4.8	29.4	50.9	14.9
Black	District												
	State	17.1	55.2	26.0	1.6	26.0	53.5	19.5	0.9	23.1	57.2	18.8	0.9
Hispanic	District												
	State	15.6	51.2	30.7	2.5	15.5	50.7	31.4	2.4	16.1	54.0	27.5	2.4
Asian/Pacific Islander	District												
	State	6.0	28.2	48.7	17.1	3.6	19.0	50.4	27.0	4.5	24.5	49.8	21.3
Native American	District												
	State	8.3	37.0	43.9	10.9	10.6	37.3	42.6	9.6	10.2	37.6	42.9	9.2
Multiracial/Ethnic	District												
	State	7.2	35.4	46.0	11.4	9.3	38.1	43.6	9.0	8.0	37.1	44.4	10.5

Grade 11 - Economically Disadvantaged

Levels	Reading				Mathematics				Science				
	1	2	3	4	1	2	3	4	1	2	3	4	
Free/Reduced Price Lunch	District	10.0	30.0	50.0	10.0	10.0	20.0	55.0	15.0	5.0	30.0	50.0	15.0
	State	16.4	51.7	29.5	2.4	20.1	50.9	27.0	2.0	18.9	54.0	25.1	2.1
Not Eligible	District	10.3	41.0	43.6	5.1	12.8	41.0	41.0	5.1	12.8	41.0	46.2	0.0
	State	5.0	29.0	52.1	14.0	5.5	28.9	50.9	14.8	4.7	29.1	50.6	15.5

2010 ADEQUATE YEARLY PROGRESS (AYP) INFORMATION

Is this district making Adequate Yearly Progress (AYP)?	Yes
Is this district making AYP in Reading?	Yes
Is this district making AYP in Mathematics?	Yes

Has this district been identified for District Improvement according to the AYP specifications of the federal No Child Left Behind Act?		Yes
2010-11 Federal Improvement Status	District Improvement Year 1	
2010-11 State Improvement Status	Academic Early Warning Year 1	

	Percent Tested on State Tests				Percent Meeting/Exceeding Standards *						Other Indicators			
	Reading		Mathematics		Reading			Mathematics			Attendance Rate		Graduation Rate	
	%	Met AYP	%	Met AYP	%	Safe Harbor Target **	Met AYP	%	Safe Harbor Target **	Met AYP	%	Met AYP	%	Met AYP
State AYP Minimum Target	95.0		95.0		77.5			77.5			91.0		80.0	
All	100.0	Yes	100.0	Yes	83.3		Yes	85.7		Yes	94.4	Yes	95.1	Yes
White	100.0	Yes	100.0	Yes	84.0		Yes	86.5		Yes				
Black														
Hispanic														
Asian/Pacific Islander														
Native American														
Multiracial /Ethnic														
LEP														
Students with Disabilities	100.0	Yes	100.0	Yes	51.9	52.0	Yes	50.0	47.5	Yes	92.3		87.5	
Economically Disadvantaged	100.0	Yes	100.0	Yes	76.8		Yes	86.4		Yes				

Four Conditions Are Required For Making Adequate Yearly Progress (AYP):

1. At least 95% tested in reading and mathematics for every student group. If the current year participation rate is less than 95%, this condition may be met if the average of the current and preceding year rates is at least 95%, or if the average of the current and two preceding years is at least 95%. Only actual participation rates are printed. If the participation rate printed is less than 95% and yet this school makes AYP, it means that the 95% condition was met by averaging.
2. At least 77.5% meeting/exceeding standards in reading and mathematics for every group. For any group with less than 77.5% meeting/exceeding standards, a 95% confidence interval was applied. Subgroups may meet this condition through Safe Harbor provisions.***
3. At least 91% attendance rate for non-high schools and at least 80% graduation rate for high schools.

* Includes only students enrolled as of 05/01/2009.

** Safe Harbor Targets of 77.5% or above are not printed.

***Subgroups with fewer than 45 students are not reported. Safe Harbor only applies to subgroups of 45 or more. In order for Safe Harbor to apply, a subgroup must decrease by 10% the percentage of scores that did not meet standards from the previous year plus meet the other indicators (attendance rate for non-high schools and graduation rate for high schools) for the subgroup. For subgroups that do not meet their Safe Harbor Targets, a 75% confidence interval is applied. Safe Harbor allows schools an alternate method to meet subgroup minimum targets on achievement.

FEDERAL SCHOOL IMPROVEMENT STATUS

Below is a list of the Title I funded schools in the district that are in Federal School Improvement Status as defined by the federal No Child Left Behind Act of 2001.

Number of schools in this district: 4

Number of Title I schools: 2

Number of Title I schools in Federal School Improvement Status: 0

Percent of schools in Federal School Improvement Status: 0 %

School ID

School Name

**Years in School
Improvement**

Gorenz and Associates, Ltd.

Certified Public Accountants

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

Tim C. Custis, CPA
Russel J. Rumbold II, CPA

Communication with Those Charged with Governance

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

We have audited the financial statements of Putnam County Community Unit School District No. 535 for the year ended June 30, 2010. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Governmental Auditing Standards* and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 21, 2010. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Putnam County Community Unit School District No. 535 are described in Note # 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during year ended June 30, 2010. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The District prepares their financial statements using the cash basis of accounting, therefore while there are some estimates used to prepare the notes to financial statements, there are no estimates that we believe would cause a significant variance in the financial statements.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 1, 2010.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Education and management of Putnam County Community Unit School District No. 535 and is not intended to be, and should not be, used by anyone other than these specified parties.

Horenz and Associates, Ltd.

Peoria, Illinois
October 1, 2010

Putnam County Community Unit School District No. 535

Granville, Illinois

*Annual Financial Report
and Other Financial Information*

June 30, 2010

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
PUTNAM COUNTY, ILLINOIS

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PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
PUTNAM COUNTY, ILLINOIS

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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

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

We have audited the accompanying financial statements of the Putnam County Community Unit School District No. 535 as of and for the fiscal year ended June 30, 2010, as listed in the table of contents. These financial statements are the responsibility of the school district's management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As described more fully in Note # 1, Putnam County Community Unit School District No. 535 has prepared these financial statements using accounting practices prescribed or permitted by the Illinois State Board of Education, which practices differ from accounting principles generally accepted in the United States of America. Also as described in Note # 1, Putnam County Community Unit School District No. 535 prepares its financial statements on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Putnam County Community Unit School District No. 535 as of June 30, 2010, or changes in financial position for the fiscal year then ended.

The District has omitted disclosures required by Governmental Accounting Standards Board Statement 45 *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*. The amount by which this disclosure would affect the financial statements is not reasonably determinable.

In our opinion, except for the effects of the omissions described in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of Putnam County Community Unit School District No. 535 as of June 30, 2010, and its revenue received and expenditures disbursed during the fiscal year then ended, on the basis of accounting described in Note # 1.

In accordance with Government Auditing Standards, we have also issued a report dated October 1, 2010, on our consideration of Putnam County Community Unit School District No. 535's internal control over financial reporting and 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 our 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 and should be considered in assessing the results of our audit.

The information listed in the table of contents identified as "Required Supplementary Information" is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted primarily of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The schedules listed in the table of contents as "Supplemental Information" are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is also not a required part of the financial statements of Putnam County Community Unit School District No. 535. The "Supplementary Information" and schedule of expenditures of federal awards are the responsibility of management and were 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 taken as a whole.

The 2009 comparative information shown in the Schedule of Expenditures of Federal Awards was subjected to auditing procedures applied by Wilcoxson & Associates, Ltd. and their report dated November 11, 2009, expressed an unqualified opinion that such information was fairly stated in all material respects in relation to the 2009 financial statements taken as a whole.

Worren and Associates, Ltd.

Peoria, Illinois
October 1, 2010

Gorenz and Associates, Ltd.

Certified Public Accountants

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

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

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

We have audited the financial statements of Putnam County Community Unit School District No. 535 as of and for the year ended June 30, 2010, and have issued our report thereon dated October 1, 2010. Our opinion was adverse because financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated, except for the effects of the omitted disclosures required by Governmental Accounting Standards Board Statement 45, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*, 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. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Putnam County Community Unit School District No. 535's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the school district's internal control over financial reporting. Accordingly we do not express an opinion on the effectiveness of the school district's internal control over financial reporting.

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 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.

Our consideration of internal control over financial reporting 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 over financial reporting that might be deficiencies, significant deficiencies or be material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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.

Compliance and Other Matters (Cont'd)

In accordance with SAS No. 114 *The Auditor's Communication With Those Charged With Governance* we have issued a separate letter dated October 1, 2010 to the Board of Education addressing those required communications.

This report is intended solely for the information and use of the Board of Education, management, the Illinois State Board of Education, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Sorenson and Associates, Ltd.

Peoria, Illinois
October 1, 2010

Gorenz and Associates, Ltd.

Certified Public Accountants

Thomas R. Peffer, CPA
Stephanie K. Ramsay, CPA

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

Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133

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

Compliance

We have audited Putnam County Community Unit School District No. 535's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010. Putnam County Community Unit School District No. 535's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Putnam County Community Unit School District No. 535's management. Our responsibility is to express an opinion on Putnam County Community Unit School District No. 535's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Putnam County Community Unit School District No. 535's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Putnam County Community Unit School District No. 535's compliance with those requirements.

In our opinion, Putnam County Community Unit School District No. 535 complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010.

Internal Control Over Compliance

The management of Putnam County Community Unit School District No. 535 is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Putnam County Community Unit School District No. 535's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Putnam County Community Unit School District No. 535's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be a material weakness, as defined above.

This report is intended solely for the information of the Board of Education, management, the Illinois State Board of Education, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Morency and Associates, Ltd.

Peoria, Illinois
October 1, 2010

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
 PUTNAM COUNTY, ILLINOIS
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
 ARISING FROM CASH TRANSACTIONS - REGULATORY BASIS
 JUNE 30, 2010

	Educational	Operations and Maintenance	Transportation	Municipal Retirement/ Social Security
<u>Assets</u>				
Cash and Cash Equivalents	2,434,846	2,073,008	108,762	249,295
Other Current Assets	2,234			
Land				
Buildings & Building Improvements				
Site Improvements & Infrastructure				
Capitalized Equipment				
Total Assets	2,437,080	2,073,008	108,762	249,295
<u>Liabilities and Fund Balances</u>				
Liabilities:				
Payroll Deductions Payable	262			
Due to Organizations				
Total Liabilities	262	0	0	0
Fund Balances:				
Reserved	34,799			
Unreserved	2,402,019	2,073,008	108,762	249,295
Investments in General Fixed Assets				
Total Fund Balances	2,436,818	2,073,008	108,762	249,295
Total Liabilities and Fund Balances	2,437,080	2,073,008	108,762	249,295

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

Capital Projects	Working Cash	Tort	Fire Prevention and Safety	Trust and Agency Funds	General Fixed Assets	Total (Memorandum Only)
1,027,458	1,794,871	440,905	24,756	138,060		8,291,961
						2,234
					241,877	241,877
					16,015,472	16,015,472
					1,017,634	1,017,634
					1,065,082	1,065,082
<u>1,027,458</u>	<u>1,794,871</u>	<u>440,905</u>	<u>24,756</u>	<u>138,060</u>	<u>18,340,065</u>	<u>26,634,260</u>
						262
				84,214		84,214
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>84,214</u>	<u>0</u>	<u>84,476</u>
						88,645
1,027,458	1,794,871	440,905	24,756	53,846		8,121,074
					18,340,065	18,340,065
<u>1,027,458</u>	<u>1,794,871</u>	<u>440,905</u>	<u>24,756</u>	<u>53,846</u>	<u>18,340,065</u>	<u>26,549,784</u>
<u>1,027,458</u>	<u>1,794,871</u>	<u>440,905</u>	<u>24,756</u>	<u>138,060</u>	<u>18,340,065</u>	<u>26,634,260</u>

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
 PUTNAM COUNTY, ILLINOIS
 STATEMENT OF REVENUE RECEIVED, EXPENDITURES DISBURSED,
 OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCES -
 ALL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Educational	Operations and Maintenance	Transportation	Municipal Retirement/ Social Security
Revenue Received:				
Local Sources	5,454,724	1,142,888	245,478	224,590
State Sources	952,820		371,639	
Federal Sources	704,371			
Total Direct Receipts	<u>7,111,915</u>	<u>1,142,888</u>	<u>617,117</u>	<u>224,590</u>
Receipts for On-Behalf Payments	<u>1,014,557</u>			
Total Receipts	<u>8,126,472</u>	<u>1,142,888</u>	<u>617,117</u>	<u>224,590</u>
Expenditures Disbursed:				
Instruction	5,342,000			102,715
Support Services	1,835,062	1,028,798	657,323	123,115
Payments to Other Governmental Units	201,519			
Total Direct Disbursements	<u>7,378,581</u>	<u>1,028,798</u>	<u>657,323</u>	<u>225,830</u>
Disbursements for On-Behalf Payments	<u>1,014,557</u>			
Total Disbursements	<u>8,393,138</u>	<u>1,028,798</u>	<u>657,323</u>	<u>225,830</u>
Excess (Deficiency) of Receipts Over Disbursements	(266,666)	114,090	(40,206)	(1,240)
Other Financing Sources:				
Permanent Transfers - Transfer Among Other Funds			200,000	
Other Financing (Uses):				
Permanent Transfers - Transfer Among Other Funds	(200,000)			
Total Other Financing Sources and (Uses)	<u>(200,000)</u>	<u>0</u>	<u>200,000</u>	<u>0</u>
Excess (Deficiency) of Receipts Over Disbursements and Other Financing Sources (Uses)	(466,666)	114,090	159,794	(1,240)
Beginning Fund Balance - July 1, 2009	2,903,484	1,958,918	(51,032)	250,535
Changes in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Fund Balance - June 30, 2010	<u>2,436,818</u>	<u>2,073,008</u>	<u>108,762</u>	<u>249,295</u>

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

<u>Capital Projects</u>	<u>Working Cash</u>	<u>Tort</u>	<u>Fire Prevention and Safety</u>	<u>Total (Memorandum Only)</u>
14,099	90,949	83,431	62,552	7,318,711
310,936				1,635,395
175,097				879,468
<u>500,132</u>	<u>90,949</u>	<u>83,431</u>	<u>62,552</u>	<u>9,833,574</u>
				1,014,557
<u>500,132</u>	<u>90,949</u>	<u>83,431</u>	<u>62,552</u>	<u>10,848,131</u>
				5,444,715
903,699		76,961	163,502	4,788,460
				201,519
<u>903,699</u>	<u>0</u>	<u>76,961</u>	<u>163,502</u>	<u>10,434,694</u>
				1,014,557
<u>903,699</u>	<u>0</u>	<u>76,961</u>	<u>163,502</u>	<u>11,449,251</u>
(403,567)	90,949	6,470	(100,950)	(601,120)
				200,000
				(200,000)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(403,567)	90,949	6,470	(100,950)	(601,120)
1,431,025	1,703,922	434,435	125,706	8,756,993
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,027,458</u>	<u>1,794,871</u>	<u>440,905</u>	<u>24,756</u>	<u>8,155,873</u>

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
 PUTNAM COUNTY, ILLINOIS
 STATEMENT OF REVENUE RECEIVED - ALL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Educational	Operations and Maintenance	Transportation
Revenue Received:			
Receipts From Local Sources:			
Ad Valorem Taxes Levied:			
Designated Purposes Levies	3,248,451	597,149	238,817
Leasing Levy	59,656		
Special Education Levy	47,689		
Social Security/Medicare Levy			
Payments in Lieu of Taxes:			
Mobile Home Privilege Tax	4,116	732	293
Corporate Personal Property Replacement Taxes	1,674,951	500,000	
Tuition:			
Regular Tuition:			
From Other LEAs	119,530		
Interest on Investments	46,451	27,892	2,115
Food Services:			
Sales to Pupils - Lunch	124,231		
Sales to Pupils - Breakfast	16,503		
Sales to Pupils - Other	10,741		
Sales to Adults	4,466		
Other Food Services	6,557		
Pupil Activities:			
Admissions - Athletic	19,785		
Admissions - Other	4,543		
Fees	14,530		
Other Pupil Activity Revenue	7,460		
Textbooks:			
Rentals:			
Regular Textbooks	37,367		
Rentals		500	
Contributions from Private Sources	4,798	8,675	
Refund of Prior Years' Expenditures	562		
Drivers' Education Fees	40		
Other Local Revenue	2,297	7,940	4,253
Total Receipts from Local Sources	5,454,724	1,142,888	245,478

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

<u>Municipal Retirement/ Social Security</u>	<u>Capital Projects</u>	<u>Working Cash</u>	<u>Tort</u>	<u>Fire Prevention and Safety</u>	<u>Total (Memorandum Only)</u>
8		59,656	78,511	59,656	4,282,248
					59,656
					47,689
137,360					137,360
168		73	96	73	5,551
82,142					2,257,093
					119,530
4,912	14,099	31,220	4,212	2,823	133,724
					124,231
					16,503
					10,741
					4,466
					6,557
					19,785
					4,543
					14,530
					7,460
					37,367
					500
					13,473
					562
					40
			612		15,102
<u>224,590</u>	<u>14,099</u>	<u>90,949</u>	<u>83,431</u>	<u>62,552</u>	<u>7,318,711</u>

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
 PUTNAM COUNTY, ILLINOIS
 STATEMENT OF REVENUE RECEIVED - ALL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Educational	Operations and Maintenance	Transportation
Receipts From State Sources:			
Unrestricted Grants-in-Aid:			
General State Aid - Sec. 18-8.05	385,324		
Restricted Grants-in-Aid:			
Special Education:			
Private Facilities Tuition	57,392		
Extraordinary	98,134		
Personnel	207,859		
Orphanage - Individual	41,275		
Summer School	805		
State Free Lunch and Breakfast	5,258		
School Breakfast Incentive	180		
Driver Education	10,531		
Transportation Aid:			
Regular / Vocational			198,310
Special Education			157,632
Early Childhood:			
Block Grant	129,798		15,697
Reading Improvement Block Grant	12,435		
School Safety and Educational Improvement Block Grant	3,829		
Infrastructure Improvements - Planning/Construction			
Total Receipts from State Sources	952,820	0	371,639

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

<u>Municipal Retirement/ Social Security</u>	<u>Capital Projects</u>	<u>Working Cash</u>	<u>Tort</u>	<u>Fire Prevention and Safety</u>	<u>Total (Memorandum Only)</u>
					385,324
					57,392
					98,134
					207,859
					41,275
					805
					5,258
					180
					10,531
					198,310
					157,632
					145,495
					12,435
					3,829
	310,936				310,936
<u>0</u>	<u>310,936</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,635,395</u>

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
 PUTNAM COUNTY, ILLINOIS
 STATEMENT OF REVENUE RECEIVED - ALL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Educational	Operations and Maintenance	Transportation
Receipts From Federal Sources:			
Restricted Grants-in-Aid Received			
Directly from the Federal Govt.:			
Other Direct Federal Sources			
Restricted Grants-in-Aid Received			
Directly from the Federal			
Government Through the State:			
National School Lunch Program	117,395		
School Breakfast Program	30,568		
Title 1:			
Low Income	98,928		
Other	9,957		
Title IV - Safe & Drug Free Schools:			
Formula	2,392		
Federal - Special Education:			
I.D.E.A.-Flow Through	88,195		
Career and Technical Education - Perkins:			
Title III E Tech. Prep.	8,002		
ARRA - General State Aid - Education Stabilization	64,641		
ARRA - Title I - Low Income	43,169		
ARRA - IDEA - Part B - Flow Through	111,666		
ARRA - General State Aid - Government Stabilization	21,488		
Title II - Teacher Quality	36,590		
Medicaid Matching - Administrative Outreach	27,395		
Medicaid Matching - Fee for Service Program	30,964		
Other Federal	13,021		
Total Receipts from Federal Sources	704,371	0	0
Total Direct Receipts	7,111,915	1,142,888	617,117

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

<u>Municipal Retirement/ Social Security</u>	<u>Capital Projects</u>	<u>Working Cash</u>	<u>Tort</u>	<u>Fire Prevention and Safety</u>	<u>Total (Memorandum Only)</u>
	175,097				175,097
					117,395
					30,568
					98,928
					9,957
					2,392
					88,195
					8,002
					64,641
					43,169
					111,666
					21,488
					36,590
					27,395
					30,964
					13,021
<u>0</u>	<u>175,097</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>879,468</u>
<u>224,590</u>	<u>500,132</u>	<u>90,949</u>	<u>83,431</u>	<u>62,552</u>	<u>9,833,574</u>

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
 PUTNAM COUNTY, ILLINOIS
 STATEMENT OF EXPENDITURES DISBURSED
 (AND COMPARISON WITH BUDGET)
 EDUCATIONAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Actual	Budget	Unexpended Budget
Expenditures Disbursed:			
Instruction:			
Regular Programs:			
Salaries	2,390,155	2,359,922	(30,233)
Employee Benefits	585,666	612,200	26,534
Purchased Services	45,178	38,050	(7,128)
Supplies and Materials	195,250	208,555	13,305
Capital Outlay	26,619	35,000	8,381
Other Objects	676	2,000	1,324
Total Regular Programs	<u>3,243,544</u>	<u>3,255,727</u>	<u>12,183</u>
Pre-K Programs:			
Salaries	46,323	45,488	(835)
Employee Benefits	8,343	8,740	397
Supplies and Materials	374	800	426
Total Pre-K Programs	<u>55,040</u>	<u>55,028</u>	<u>(12)</u>
Special Education Programs:			
Salaries	699,189	667,958	(31,231)
Employee Benefits	158,443	169,187	10,744
Purchased Services	79,583	84,661	5,078
Supplies and Materials	26,265	82,745	56,480
Capital Outlay	14,740	0	(14,740)
Other Objects	20,259	0	(20,259)
Total Special Education Programs	<u>998,479</u>	<u>1,004,551</u>	<u>6,072</u>
Special Education Programs Pre-K:			
Salaries	140,984	139,743	(1,241)
Employee Benefits	12,164	12,500	336
Purchased Services	832	1,400	568
Supplies and Materials	3,633	4,300	667
Total Special Education Programs Pre-K	<u>157,613</u>	<u>157,943</u>	<u>330</u>
Remedial and Supplemental Programs K-12:			
Salaries	121,086	128,702	7,616
Employee Benefits	66,183	71,450	5,267
Purchased Services	10,348	12,500	2,152
Supplies and Materials	752	500	(252)
Total Remedial and Supplemental Programs K-12	<u>198,369</u>	<u>213,152</u>	<u>14,783</u>

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

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
 PUTNAM COUNTY, ILLINOIS
 STATEMENT OF EXPENDITURES DISBURSED
 (AND COMPARISON WITH BUDGET)
 EDUCATIONAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Actual	Budget	Unexpended Budget
CTE Programs:			
Salaries	178,301	178,768	467
Employee Benefits	57,224	54,900	(2,324)
Purchased Services	4,133	4,600	467
Supplies and Materials	14,079	18,546	4,467
Other Objects	283	500	217
Total CTE Programs	<u>254,020</u>	<u>257,314</u>	<u>3,294</u>
Interscholastic Programs:			
Salaries	118,558	136,100	17,542
Employee Benefits	2,801	18,100	15,299
Purchased Services	19,952	29,400	9,448
Supplies and Materials	38,542	41,358	2,816
Capital Outlay	8,250	12,203	3,953
Other Objects	6,413	5,550	(863)
Total Interscholastic Programs	<u>194,516</u>	<u>242,711</u>	<u>48,195</u>
Summer School Programs:			
Salaries	5,400	26,150	20,750
Employee Benefits	1,187	3,300	2,113
Supplies and Materials	0	250	250
Total Summer School Programs	<u>6,587</u>	<u>29,700</u>	<u>23,113</u>
Driver's Education Programs:			
Salaries	24,950	29,940	4,990
Employee Benefits	17,056	18,500	1,444
Purchased Services	4,600	2,800	(1,800)
Total Drivers Education Programs	<u>46,606</u>	<u>51,240</u>	<u>4,634</u>
Special Education Programs K-12 - Private Tuition	<u>187,226</u>	<u>140,000</u>	<u>(47,226)</u>
Total Instruction	<u>5,342,000</u>	<u>5,407,366</u>	<u>65,366</u>

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

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
 PUTNAM COUNTY, ILLINOIS
 STATEMENT OF EXPENDITURES DISBURSED
 (AND COMPARISON WITH BUDGET)
 EDUCATIONAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Actual	Budget	Unexpended Budget
Supporting Services:			
Support Services - Pupils:			
Attendance and Social Work Services:			
Salaries	107,199	112,296	5,097
Employee Benefits	35,838	38,500	2,662
Purchased Services	567	1,500	933
Supplies and Materials	1,137	1,300	163
Other Objects	0	200	200
Total Attendance and Social Work Services	144,741	153,796	9,055
Guidance Services:			
Salaries	57,961	58,350	389
Employee Benefits	8,300	11,900	3,600
Purchased Services	489	1,350	861
Supplies and Materials	361	500	139
Other Objects	0	100	100
Total Guidance Services	67,111	72,200	5,089
Health Services:			
Salaries	31,923	33,600	1,677
Purchased Services	1,053	1,600	547
Supplies and Materials	1,330	1,500	170
Total Health Services	34,306	36,700	2,394
Psychological Services:			
Salaries	60,426	64,061	3,635
Employee Benefits	2,126	1,300	(826)
Purchased Services	1,318	2,650	1,332
Supplies and Materials	2,802	2,000	(802)
Total Psychological Services	66,672	70,011	3,339
Other Support Services-Pupils:			
Purchased Services	7,671	12,000	4,329
Supplies and Materials	1,447	1,000	(447)
Total Other Support Services-Pupils	9,118	13,000	3,882
Total Support Services-Pupils	321,948	345,707	23,759

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

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
 PUTNAM COUNTY, ILLINOIS
 STATEMENT OF EXPENDITURES DISBURSED
 (AND COMPARISON WITH BUDGET)
 EDUCATIONAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Actual	Budget	Unexpended Budget
Support Services-Instructional Staff:			
Improvement of Instruction Services:			
Salaries	13,605	28,000	14,395
Employee Benefits	1,970	4,500	2,530
Purchased Services	17,100	23,000	5,900
Supplies and Materials	508	0	(508)
Total Improvement of Instructional Services	33,183	55,500	22,317
Educational Media Services:			
Salaries	165,846	189,101	23,255
Employee Benefits	30,512	38,000	7,488
Purchased Services	6,456	9,700	3,244
Supplies and Materials	17,102	19,350	2,248
Total Educational Media Services	219,916	256,151	36,235
Assessment and Testing:			
Salaries	58,357	58,692	335
Employee Benefits	11,878	12,600	722
Purchased Services	229	900	671
Total Assessment and Testing	70,464	72,192	1,728
Total Support Services-Instructional Staff	323,563	383,843	60,280
Support Services-General Administration:			
Board of Education Services:			
Salaries	3,892	3,950	58
Purchased Services	51,522	48,500	(3,022)
Supplies and Materials	29,521	31,000	1,479
Other Objects	14,556	16,500	1,944
Total Board of Education Services	99,491	99,950	459

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

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
 PUTNAM COUNTY, ILLINOIS
 STATEMENT OF EXPENDITURES DISBURSED
 (AND COMPARISON WITH BUDGET)
 EDUCATIONAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	<u>Actual</u>	<u>Budget</u>	<u>Unexpended Budget</u>
Executive Administration Services:			
Salaries	95,284	96,700	1,416
Employee Benefits	25,119	24,820	(299)
Purchased Services	11,087	14,500	3,413
Supplies and Materials	7,996	8,000	4
Capital Outlay	3,000	3,000	0
Other Objects	1,583	2,600	1,017
Total Executive Administration Services	<u>144,069</u>	<u>149,620</u>	<u>5,551</u>
Total Support Services-General Administration	<u>243,560</u>	<u>249,570</u>	<u>6,010</u>
Support Services-School Administration:			
Office of the Principal Services:			
Salaries	386,622	390,700	4,078
Employee Benefits	126,264	127,000	736
Purchased Services	10,763	11,000	237
Supplies and Materials	14,318	13,800	(518)
Capital Outlay	0	1,000	1,000
Other Objects	1,234	2,000	766
Total Office of the Principal Service	<u>539,201</u>	<u>545,500</u>	<u>6,299</u>
Total Support Services-School Administration	<u>539,201</u>	<u>545,500</u>	<u>6,299</u>
Support Services-Business:			
Fiscal Services:			
Salaries	82,550	82,500	(50)
Employee Benefits	4,956	5,100	144
Purchased Services	864	2,700	1,836
Other Objects	250	500	250
Total Fiscal Services	<u>88,620</u>	<u>90,800</u>	<u>2,180</u>

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

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
 PUTNAM COUNTY, ILLINOIS
 STATEMENT OF EXPENDITURES DISBURSED
 (AND COMPARISON WITH BUDGET)
 EDUCATIONAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Actual	Budget	Unexpended Budget
Food Services:			
Salaries	120,432	124,550	4,118
Employee Benefits	0	50	50
Purchased Services	362	2,400	2,038
Supplies and Materials	194,619	193,000	(1,619)
Capital Outlay	0	4,000	4,000
Other Objects	35	400	365
Total Food Services	315,448	324,400	8,952
Total Support Services-Business	404,068	415,200	11,132
Support Services-Central:			
Information Services:			
Purchased Services	2,722	5,500	2,778
Total Information Services	2,722	5,500	2,778
Data Processing Services:			
Purchased Services	0	5,000	5,000
Supplies and Materials	0	4,000	4,000
Total Data Processing Services	0	9,000	9,000
Total Support Service-Central	2,722	14,500	11,778
Total Supporting Services	1,835,062	1,954,320	119,258
Payments to Other Governmental Units (In-State):			
Payments for Special Education Programs:			
Other Objects	57,436	0	(57,436)
Payments for CTE Programs:			
Other Objects	31,809	26,000	(5,809)
Other Payments to Governmental Units:			
Purchased Services	0	4,000	4,000
Total Payments to Other Governmental Units (In-State)	89,245	30,000	(59,245)

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

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
 PUTNAM COUNTY, ILLINOIS
 STATEMENT OF EXPENDITURES DISBURSED
 (AND COMPARISON WITH BUDGET)
 EDUCATIONAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	<u>Actual</u>	<u>Budget</u>	<u>Unexpended Budget</u>
Payments to Other Governmental Units - Tuition (In-State):			
Regular Programs - Tuition	625	0	(625)
Special Education Programs - Tuition	7,307	9,000	1,693
CTE Programs - Tuition	104,342	130,000	25,658
Total Payments to Other Governmental Units - Tuition (In-State)	<u>112,274</u>	<u>139,000</u>	<u>26,726</u>
Total Payments to Other Governmental Units	<u>201,519</u>	<u>169,000</u>	<u>(32,519)</u>
Provision for Contingencies	<u>0</u>	<u>10,000</u>	<u>10,000</u>
Total Direct Disbursements	<u><u>7,378,581</u></u>	<u><u>7,540,686</u></u>	<u><u>162,105</u></u>

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

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
 PUTNAM COUNTY, ILLINOIS
 STATEMENT OF EXPENDITURES DISBURSED
 (AND COMPARISON WITH BUDGET)
 OPERATIONS AND MAINTENANCE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	<u>Actual</u>	<u>Budget</u>	<u>Unexpended Budget</u>
Expenditures Disbursed:			
Supporting Services:			
Support Services-Business:			
Operation and Maintenance of			
Plant Services:			
Salaries	306,943	304,200	(2,743)
Employee Benefits	21,962	23,650	1,688
Purchased Services	122,070	149,500	27,430
Supplies and Materials	275,469	363,000	87,531
Capital Outlay	302,354	308,000	5,646
Total Direct Disbursements	1,028,798	1,148,350	119,552

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

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
 PUTNAM COUNTY, ILLINOIS
 STATEMENT OF EXPENDITURES DISBURSED
 (AND COMPARISON WITH BUDGET)
 TRANSPORTATION FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Actual	Budget	Unexpended Budget
Expenditures Disbursed:			
Supporting Services:			
Support Services-Business:			
Pupil Transportation Services:			
Salaries	6,755	23,850	17,095
Employee Benefits	1,817	1,275	(542)
Purchased Services	648,751	713,236	64,485
Total Direct Disbursements	657,323	738,361	81,038

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

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
 PUTNAM COUNTY, ILLINOIS
 STATEMENT OF EXPENDITURES DISBURSED
 (AND COMPARISON WITH BUDGET)
 MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	<u>Actual</u>	<u>Budget</u>	<u>Unexpended Budget</u>
Expenditures Disbursed:			
Instruction:			
Regular Programs:			
Employee Benefits	41,304	32,930	(8,374)
Pre-K Programs:			
Employee Benefits	2,916	22,155	19,239
Special Education Programs:			
Employee Benefits	42,457	49,252	6,795
Special Education Programs Pre-K:			
Employee Benefits	8,403	9,500	1,097
Remedial and Supplemental Programs K-12:			
Employee Benefits	1,624	2,000	376
CTE Programs:			
Employee Benefits	2,147	2,625	478
Interscholastic Programs:			
Employee Benefits	3,479	4,025	546
Summer School Programs:			
Employee Benefits	75	495	420
Driver's Education Programs:			
Employee Benefits	310	525	215
Total Instruction	<u>102,715</u>	<u>123,507</u>	<u>20,792</u>
Supporting Services:			
Support Services-Pupils:			
Attendance and Social Work Services:			
Employee Benefits	2,896	5,150	2,254
Guidance Services:			
Employee Benefits	834	950	116
Health Services:			
Employee Benefits	5,367	7,400	2,033
Psychological Services:			
Employee Benefits	2,386	4,350	1,964
Total Support Services-Pupils	<u>11,483</u>	<u>17,850</u>	<u>6,367</u>

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

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
 PUTNAM COUNTY, ILLINOIS
 STATEMENT OF EXPENDITURES DISBURSED
 (AND COMPARISON WITH BUDGET)
 MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	<u>Actual</u>	<u>Budget</u>	<u>Unexpended Budget</u>
Support Services-Instructional Staff:			
Improvement of Instruction Services:			
Employee Benefits	322	1,300	978
Educational Media Services:			
Employee Benefits	10,124	17,975	7,851
Assessment and Testing:			
Employee Benefits	801	950	149
Total Support Services-Instructional Staff	<u>11,247</u>	<u>20,225</u>	<u>8,978</u>
Support Services-General Administration:			
Board of Education Services:			
Employee Benefits	292	495	203
Executive Administration Services:			
Employee Benefits	1,381	1,700	319
Total Support Services-General Administration	<u>1,673</u>	<u>2,195</u>	<u>522</u>
Support Services-School Administration:			
Office of the Principal Services:			
Employee Benefits	18,231	22,300	4,069
Total Support Services-School Administration	<u>18,231</u>	<u>22,300</u>	<u>4,069</u>
Support Services-Business:			
Fiscal Services:			
Employee Benefits	13,644	17,700	4,056
Operation and Maintenance of Plant Services:			
Employee Benefits	47,152	61,700	14,548
Pupil Transportation Services:			
Employee Benefits	97	5,125	5,028
Food Services:			
Employee Benefits	19,588	26,300	6,712
Total Support Services-Business	<u>80,481</u>	<u>110,825</u>	<u>30,344</u>
Total Support Services	<u>123,115</u>	<u>173,395</u>	<u>50,280</u>
Total Direct Disbursements	<u>225,830</u>	<u>296,902</u>	<u>71,072</u>

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

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
 PUTNAM COUNTY, ILLINOIS
 STATEMENT OF EXPENDITURES DISBURSED
 (AND COMPARISON WITH BUDGET) -
 CAPITAL PROJECTS FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	<u>Actual</u>	<u>Budget</u>	<u>Unexpended Budget</u>
Expenditures Disbursed:			
Support Services:			
Support Services-Business:			
Facilities Acquisition & Construction:			
Capital Outlay	903,699	950,000	46,301
Total Direct Disbursements	<u>903,699</u>	<u>950,000</u>	<u>46,301</u>

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

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
 PUTNAM COUNTY, ILLINOIS
 STATEMENT OF EXPENDITURES DISBURSED
 (AND COMPARISON WITH BUDGET)
 TORT FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Actual	Budget	Unexpended Budget
Expenditures Disbursed:			
Support Services:			
Support Services-General Administration			
Workers' Compensation or Workers' Occupational Disease Act Payments:			
Employee Benefits	26,174	28,017	1,843
Total Workers' Compensation Payments	26,174	28,017	1,843
Unemployment Insurance Payments:			
Employee Benefits	0	10,000	10,000
Purchased Services	3,688	0	(3,688)
Total Unemployment Insurance Payments	3,688	10,000	6,312
Insurance Payments (regular or self-insurance):			
Purchased Services	47,099	56,000	8,901
Total Insurance Payments	47,099	56,000	8,901
Legal Services:			
Purchased Services	0	50,000	50,000
Total Legal Services	0	50,000	50,000
Vehicle Insurance:			
Purchased Services	0	1,000	1,000
Total Vehicle Insurance	0	1,000	1,000
Total Direct Disbursements	76,961	145,017	68,056

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

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
 PUTNAM COUNTY, ILLINOIS
 STATEMENT OF EXPENDITURES DISBURSED
 (AND COMPARISON WITH BUDGET)
 FIRE PREVENTION & SAFETY FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	<u>Actual</u>	<u>Budget</u>	<u>Unexpended Budget</u>
Expenditures Disbursed:			
Support Services:			
Support Services-Business:			
Operation and Maintenance of Plant Services:			
Capital Outlay	163,502	125,000	(38,502)
Total Direct Disbursements	<u>163,502</u>	<u>125,000</u>	<u>(38,502)</u>

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

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
PUTNAM COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

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. Principals 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 and the Operations and Maintenance Fund are the general operating funds of the District. They are used to account for all financial resources except those required to be accounted for in another fund. Lease and Special Education tax levies are included in these funds.

The Transportation Fund and the Illinois Municipal Retirement/Social Security Fund are used to account for cash received from specific sources (other than those accounted for in the Debt Service Fund, Capital Projects Fund, Working Cash, Tort, Fire Prevention and Safety or Fiduciary Funds) that are legally restricted to cash disbursements for specified purposes.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
PUTNAM COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

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 and Capital Projects Fund are 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 \$466,785 which has been utilized for the calculation of the per capita tuition charge, and accumulated depreciation totaling \$5,537,890. 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
PUTNAM COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

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	20 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 21, 2009, 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
PUTNAM COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

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 interest-bearing demand deposits, and time deposit (savings) accounts. Cash equivalents include amounts in time deposits, and other investments, with original maturities of less than 90 days.

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, as well as 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. The 2009 levy was passed by the Board on December 21, 2009. 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 2008 and prior tax levies.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
 PUTNAM COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2010

Note # 2 - Property Taxes (cont'd.)

The following are the tax rates applicable to the various levies per \$100 of assessed valuation:

	Maximum <u>Rate</u>	Actual <u>2009 Rate</u>	Actual <u>2008 Rate</u>	Actual <u>2007 Rate</u>
Educational	2.72000	2.72000	2.70087	2.72000
Operations & Maintenance	0.50000	0.50000	0.49649	0.50000
Transportation	0.20000	0.20000	0.19856	0.20000
Debt Service	None	0.00000	0.00000	0.00000
Municipal Retirement	None	0.01688	0.00000	0.02173
Social Security	None	0.11814	0.11421	0.09993
Tort Immunity	None	0.00000	0.06527	0.08690
Leasing	0.05000	0.05000	0.04960	0.05000
Special Education	0.04000	0.04000	0.03965	0.04000
Fire Prevention and Safety	0.05000	0.05000	0.04960	0.05000
Working Cash	0.05000	<u>0.05000</u>	<u>0.04960</u>	<u>0.05000</u>
Total		<u>3.74502</u>	<u>3.76385</u>	<u>3.81856</u>

Note # 3 - Special Tax Levies and Restricted Equity

Proceeds from federal grants and flow-through mini-grants and related expenditures have been included in the revenue received and expenditures disbursed of the Educational Fund. At June 30, 2010, revenue received exceeded the expenditures disbursed from federal and state grants for the related purposes in the Educational Fund, resulting in a restricted fund balance of \$1,334.

Proceeds from the Special Education tax levy and the related expenditures have been included in the revenue received and expenditures disbursed of the Educational Fund. At June 30, 2010, expenditures disbursed have exceeded the revenue received for the related purposes, resulting in no restricted fund balance in the Educational Fund.

Proceeds from the Leasing Facilities tax levy and the related expenditures have been included in the Educational Fund. At June 30, 2010, revenue received exceeded the expenditures disbursed for the related purposes, resulting in a restricted fund balance in the Educational Fund of \$33,465.

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 IICS 235), and Section 8-7 of the School Code of Illinois. These include the following items:

- (1) 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 or 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, provided that the portfolio of any such money market mutual fund is limited to obligations described in (1) or (2) above and to agreements to repurchase such obligations;
- (5) in short-term discount obligations of the Federal National Mortgage Association or in shares or other forms of securities legally issuable by savings banks or savings and loan associations incorporated under the laws of this State or any other state or under the laws of the United States;

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
 PUTNAM COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2010

Note # 4 – Deposits and Investments (cont'd.)

- (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; provided, however, the principal office of any such credit union must be located within the State of Illinois;
- (7) in a Public Treasurers' 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 having the meaning set out in the Government Securities Act of 1986 subject to the provisions of said Act and the regulations issued thereunder;
- (10) in any investment as authorized by the Public Funds Investment Act, and Acts amendatory thereto. Paragraph 10 supersedes paragraphs 1-9 and controls in the event of conflict.

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.

At June 30, 2010, the carrying amount of the District's deposits with financial institutions, which includes demand deposits, savings accounts, and certificates of deposit, was \$8,291,961, and the bank balance was \$8,474,558. As of June 30, 2010, the following District's bank balances (certificates of deposit, checking, and savings accounts) were exposed to custodial credit risk as follows (carrying amounts are presented as additional information only):

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Risk Class # 1	4,891,678	4,891,308
Risk Class # 2	0	0
Risk Class # 3	3,400,283	3,583,250
Risk Class # 4	0	0
	<u>8,291,961</u>	<u>8,474,558</u>

Risk Class # 1 includes deposits that are insured or are collateralized with securities held by an independent financial institution.

Risk Class # 2 includes deposits that are uninsured and collateralized with securities held by the pledging financial institution.

Risk Class # 3 includes deposits which are uninsured and collateralized with securities held by the pledging financial institution's trust department or agent, but not in the district's name.

Risk Class # 4 includes deposits which are uninsured and uncollateralized.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
 PUTNAM COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2010

Note # 4 – Deposits and Investments (cont'd.)

During the year ended June 30, 2010, the depository banks used by the District had pledged \$11,051,551 in marketable securities to secure the District's deposits in excess of the amount insured by the FDIC. \$5,061,679 of the pledged securities are held by an independent financial institution. \$5,989,872 of the pledged securities are held by the pledging financial institution, or its trust department, but not in the District's name.

Investments

The District had no investments during the year ended June 30, 2010.

Note # 5 - Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance <u>July 1, 2009</u>	<u>Additions</u>	<u>Deletions*</u>	Balance <u>June 30, 2010</u>
Non-Depreciable Land	241,877	0	0	241,877
Permanent Buildings	8,878,712	7,136,760	0	16,015,472
Improvements Other than Buildings	975,042	42,592	0	1,017,634
10 – Year Equipment	1,170,827	52,609	158,354	1,065,082
3 – Year Equipment	10,821	0	10,821	0
Construction in Progress	<u>5,809,797</u>	<u>0</u>	<u>5,809,797</u>	<u>0</u>
Totals	<u>17,087,076</u>	<u>7,231,961</u>	<u>5,978,972</u>	<u>18,340,065</u>

* Deletions include placing the prior year construction in progress in the amount of \$5,809,797 in to service in the current year. Deletions also include the removal of fully depreciated equipment and equipment traded or sold.

Note # 6 - Retirement Fund Commitments

A. Teachers' Retirement System of the State of Illinois

The school district participates in the Teachers' 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.

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 State of Illinois maintains primary responsibility for the funding of the plan, but contributions from participating employers and members are also required. The TRS Board of Trustees is responsible for the System's administration.

TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher certification is required. The active member contribution rate for the year ended June 30, 2010, was 9.4 percent of creditable earnings. These contributions, which may be paid on behalf of employees by the employer, are submitted to TRS by the employer. The active member contribution rate was also 9.4 percent for the years ended June 30, 2009 and June 30, 2008.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
PUTNAM COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

Note # 6 - Retirement Fund Commitments (cont'd.)

A. Teachers' Retirement System of the State of Illinois (cont'd.)

The State of Illinois makes contributions directly to TRS on behalf of the district's TRS-covered employees.

On-behalf contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the district. For the year ended June 30, 2010, State of Illinois contributions were based on 23.38 percent of creditable earnings not paid from federal funds, and the district recognized revenue and expenditures of \$977,545 in pension contributions that the State of Illinois paid directly to TRS. For the years ended June 30, 2009, and June 30, 2008, the State of Illinois contribution rates as percentages of creditable earnings not paid from federal funds were 17.08 percent (683,259) and 13.11 percent (\$463,814), respectively.

The state contributions to TRS for the years ended June 30, 2010, June 30, 2009, and June 30, 2008 were based on an actuarial formula.

The district makes other types of employer contributions directly to TRS

2.2 formula contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. This rate is specified by statute. Contributions for the year ended June 30, 2010, were \$25,556. Contributions for the years ended June 30, 2009, and June 30, 2008, were \$23,965 and \$21,924, respectively.

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 was first effective in 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.

For the year ended June 30, 2010, the employer pension contribution was 23.38 percent of salaries paid from federal and special trust funds. For the years ended June 30, 2009 and June 30, 2008, the employer contribution was 17.08 and 13.11 percent of salaries paid from federal and special trust funds, respectively. For the year ended June 30, 2010, salaries totaling \$225,109 were paid from federal and special trust funds that required employer contributions of \$52,631. For the years ended June 30, 2009, and June 30, 2008, required district contributions were \$22,480 and \$16,322, respectively.

Early Retirement Option (ERO). The district is also required to make one-time employer contributions to TRS for members retiring under the Early Retirement Option (ERO). The payments vary depending on the age and salary of the member.

Public Act 94-0004 made changes in the ERO program that were in effect for all ERO retirements in fiscal years 2008 through 2010. The act increased member and employer contributions and eliminated the waiver of member and employer ERO contributions that had been in effect for members with 34 years of service.

Under the current ERO, the maximum employer contribution is 117.5 percent and applies when the member is age 55 at retirement.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
PUTNAM COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

Note # 6 - Retirement Fund Commitments (cont'd.)

A. Teachers' Retirement System of the State of Illinois (cont'd.)

For the year ended June 30, 2010, the district paid \$-0- to TRS for employer contributions under the ERO program. For the years ended June 30, 2009, and June 30, 2008, the district paid \$-0- and \$49,168, in employer ERO contributions, respectively.

Salary increases over 6 percent and excess sick leave. Public Act 94-0004 added two additional employer contributions to TRS.

- If an employer grants salary increases over 6 percent and those salaries are used to calculate a retiree's final average salary, the employer makes a contribution to TRS. The contribution will cover the difference in actuarial cost of the benefit based on actual salary increases and the benefit based on salary increases of up to 6 percent.

For the year ended June 30, 2010, the district paid \$264 to TRS for employer contributions due on salary increases in excess of 6 percent. For the years ended June 30, 2009, and June 30, 2008, the district paid \$-0- and \$-0- for employer contributions due on salary increases in excess of 6 percent, respectively.

- If an employer grants sick leave days in excess of the normal annual allotment and those days are used as TRS service credit, the employer makes a contribution to TRS. The contribution is based on the number of excess sick leave days used as service credit, the highest salary used to calculate final average salary, and the TRS total normal cost rate (18.55 percent of salary during the year ended June 30, 2010).

For the year ended June 30, 2010, the district paid \$-0- to TRS for sick leave days granted in the excess of the normal annual allotment. For the years ended June 30, 2009, and June 30, 2008, the district paid \$-0- and \$-0- in employer contributions granted for sick leave days, respectively.

TRS financial information, an explanation of TRS benefits, and descriptions of member, employer and state funding requirements can be found in the TRS *Comprehensive Annual Financial Report* for the year ended June 30, 2009. The report for the year ended June 30, 2010, is expected to be available in late 2010.

The reports may be obtained by writing to the Teachers' Retirement System of the State of Illinois, P.O. Box 19253, 2815 West Washington Street, Springfield, IL 62794-9253. The most current report is also available on the TRS Web site at trs.illinois.gov.

B. THIS Fund Contributions

The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit postemployment healthcare plan that was established by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. The THIS Fund provides medical, prescription, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants may participate in the state administered participating provider option plan or choose from several managed care options.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
PUTNAM COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

Note # 6 - Retirement Fund Commitments (cont'd.)

B. THIS Fund Contributions (cont'd.)

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. The Illinois Department of Healthcare and Family Services (HFS) and the Illinois Department of Central Management Services (CMS) administer the plan with the cooperation of TRS. The director of HFS determines the rates and premiums for annuitants and dependent beneficiaries and establishes the cost-sharing parameters. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to the TRS who are not employees of the state make a contribution to THIS.

The percentage of employer required contributions in the future will be determined by the director of Healthcare and Family Services and will not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year.

- **On behalf contributions to THIS Fund.** The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were 0.84 percent of pay during the year ended June 30, 2010. State of Illinois contributions were \$37,012, and the District recognized revenue and expenditures of this amount during the year.

State contributions intended to match active member contributions during the years ended June 30, 2009 and June 30, 2008, were 0.84 percent of pay. State contributions on behalf of District employees were \$34,708 and \$31,752, respectively.

- **Employer contributions to THIS Fund.** The District also makes contributions to THIS Fund. The District THIS Fund contribution was 0.63 percent during the years ended June 30, 2010, June 30, 2009, and June 30, 2008. For the year ended June 30, 2010, the District paid \$27,759 to the THIS Fund. For the years ended June 30, 2009, and June 30, 2008, the District paid \$26,031 and \$23,814 to the THIS Fund, respectively, which was 100 percent of the required contribution.

The publicly available financial report of the THIS Fund may be obtained by writing to the Department of Healthcare and Family Services, 201 S. Grand Ave., Springfield, IL 62763-3838.

C. Illinois Municipal Retirement Fund

Plan Description. The District's defined benefit pension plan for Regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF uses a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org.

Funding Policy. As set by statute, the District's Regular plan members are required to contribute 4.50 percent 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 employer contribution rate for calendar year 2009 was 7.22 percent of annual covered payroll. 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 the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
 PUTNAM COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2010

Note # 6 - Retirement Fund Commitments (cont'd)

C. Illinois Municipal Retirement Fund (cont'd)

Annual Pension Cost. For fiscal year ending December 31, 2009, the District's annual pension cost of \$71,232 for the Regular plan was equal to the District's required and actual contributions.

Three-Year Trend Information for the Regular Plan

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/09	71,232	100%	\$0
12/31/08	66,846	100%	0
12/31/07	61,691	100%	0

The required contribution for 2009 was determined as part of the December 31, 2007, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2007, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of the District's Regular plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor between the actuarial and market value of assets. The District Regular plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at the December 31, 2007, valuation was 23 years.

Funded Status and Funding Progress. As of December 31, 2009, the most recent actuarial valuation date, the Regular plan was 78.07 percent funded. The actuarial accrued liability for benefits was \$2,165,172 and the actuarial value of assets was \$1,690,451, resulting in an underfunded actuarial accrued liability (UAAL) of \$474,721. The covered payroll (annual payroll of active employees covered by the plan) was \$986,596 and the ratio of the UAAL to the covered payroll was 48 percent. In conjunction with the December 2009 actuarial valuation the market value of investments was determined using techniques that spread the effect of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. In 2010, the unfunded actuarial accrued liability is being amortized on a level percentage of projected payroll on an open 30 year basis.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Note # 7 - Long-Term Debt, Capital Leases, and Other Financing Arrangements

As of June 30, 2010, the District did not have long-term debt, capital leases or other financial arrangements.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
 PUTNAM COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2010

Note # 7 – Long-Term Debt, Capital Leases, and Other Financing Arrangements (cont'd)

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 estimated legal debt margin of the District at June 30, 2010, was calculated as follows:

Legal Debt Limit	16,353,540
Less Qualifying Debt	<u>(-0-)</u>
Legal Debt Margin	<u>16,353,540</u>

Note # 8 - Tax Anticipation Warrants

There were no tax anticipation warrants issued, retired, or outstanding during the fiscal year ended June 30, 2010.

Note # 9 - Interfund Loan and Transfers

The following interfund loans were made during the year ended June 30, 2010:

<u>Due From</u>	<u>Due To</u>	<u>Balance July 1, 2009</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance June 30, 2010</u>
Transportation Fund	Working Cash Fund	51,032	-0-	51,032	-0-

The loans were made to provide cash flow to the Transportation fund.

The District made the following transfers during the year ended June 30, 2010:

<u>From Fund</u>	<u>To Fund</u>	<u>Amount</u>
Educational Fund	Transportation Fund	200,000

The transfer was made for general operating purposes.

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, 2010, 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.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
 PUTNAM COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2010

Note # 14 - Commitments

As of June 30, 2010, the District had the following construction commitments outstanding:

<u>Contractor/Architect</u>	<u>Description</u>	<u>Amount</u>
Healy, Bender & Associates, Inc.	Roof Work	130,807
Total Construction Commitments		<u>\$130,807</u>

It is anticipated that the above project will be funded by Life Safety funds.

Unpaid Teachers' Contracts

Teachers' 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, 2010, the total amount of unpaid teachers' contracts for services performed during the year ended June 30, 2010, amounted to \$566,711.

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, 2010, the estimated unused vacation pay liability is \$12,304.

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 two retired teachers receiving this benefit. The District paid \$5,330 in health insurance premiums for retired teachers during the fiscal year ended June 30, 2010. Total estimated future payments due, based on the current premiums, are \$11,782.

Operating Leases

On August 22, 2008, the District entered into an operating lease agreement with Sovereign Leasing LLC, for a 2008 Chevrolet 14 passenger school bus. The terms of the lease require annual payments of \$7,663 through August 2010.

On August 22, 2008, the District entered into an operating lease agreement with Illinois Valley Business Equipment, Inc., for photocopiers. The terms of the lease require monthly payments of \$2,114 through August 2013.

On August 21, 2009 the District entered into an operating lease agreement with Pitney Bowes, for postage meters. The terms of the lease require quarterly payments of \$318 through October 2014.

As of June 30, 2010, 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>
2011	34,303
2012	26,640
2013	26,640
2014	5,500
2015	<u>954</u>
Total Lease Payments	<u>94,037</u>

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
PUTNAM COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

Note # 15 – Disbursements and/or Transfers in Excess of Budget

As of June 30, 2010, disbursements and/or transfers exceeded their budgeted in the following funds:

The Educational Fund had expenditures and transfers of \$7,578,581, with a budget of \$7,540,686.

The Fire Prevention and Safety Fund had expenditures of \$163,502, with a budget of \$125,000.

Note # 16 - 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 # 17 - Risk Management

Significant losses are covered by commercial insurance for all major programs: property, liability and workers' compensation. During the year ended June 30, 2010, 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.

The District is insured under a retrospectively-rated policy for workers' compensation coverage. Whereas, the initial premium may be adjusted based on actual experience. Adjustments in premiums are recorded when paid or received. During the year ended June 30, 2010, there were no significant adjustments in premiums based on actual experience.

Note # 18 – 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, 2010 the District's future payments under this program are estimated to total \$58,192.

Note # 19 – Nature of Nonexpendable Trust Funds

At June 30, 2010, the Sarah G. Swaney Trust Fund consisted of \$41,500 principal and \$2,226 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.

At June 30, 2010, the Fred H. Farnsworth Trust Fund consisted of \$7,187 principal and \$2,932 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.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
PUTNAM COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

Note # 20 – Other Assets

The District allows employees to purchase computers by making monthly payments to the District. As of June 30, 2010, the amount due to the District, from employees, for computer purchases was \$2,234. The balance is reported as an Other Current Asset in the Educational Fund.

Note # 21 – Subsequent Events

In preparing these financial statements, the District has evaluated events and transactions for potential recognition or disclosure through October 1, 2010, the date the financial statements were available to be issued.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
 PUTNAM COUNTY, ILLINOIS
 REQUIRED SUPPLEMENTARY INFORMATION
 ILLINOIS MUNICIPAL RETIREMENT FUND
 SCHEDULE OF FUNDING PROGRESS
 JUNE 30, 2010

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/09	1,690,451	2,165,172	474,721	78.07%	986,596	48.12%
12/31/08	1,499,968	1,953,738	453,770	76.77%	933,603	48.60%
12/31/07	1,968,661	1,808,039	(160,622)	108.88%	847,404	N/A

On a market value basis, the actuarial value of assets as of December 31, 2009 is \$1,628,192. On a market basis, the funded ratio would be 75.20%.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
 PUTNAM COUNTY, ILLINOIS
 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, 2010

Schedule 1

<u>ASSETS</u>	Primary School Activity Fund	Elementary Activity Fund	Junior High School Activity Fund	High School Activity Funds	Wellness Committee	Trust Funds	Total
Cash and Cash Equivalents	4,066.74	8,543.11	11,989.83	38,564.35	21,050.60	53,845.57	138,060.20
Total Assets	<u>4,066.74</u>	<u>8,543.11</u>	<u>11,989.83</u>	<u>38,564.35</u>	<u>21,050.60</u>	<u>53,845.57</u>	<u>138,060.20</u>
<u>LIABILITIES</u>							
Due to Other Organizations	4,066.74	8,543.11	11,989.83	38,564.35	21,050.60	0.00	84,214.63
Total Liabilities	<u>4,066.74</u>	<u>8,543.11</u>	<u>11,989.83</u>	<u>38,564.35</u>	<u>21,050.60</u>	<u>0.00</u>	<u>84,214.63</u>
<u>FUND BALANCE AND OTHER CREDITS</u>							
Net Assets Available for Benefits	0.00	0.00	0.00	0.00	0.00	53,845.57	53,845.57
TOTAL LIABILITIES, FUND BALANCE, AND OTHER CREDITS	<u>4,066.74</u>	<u>8,543.11</u>	<u>11,989.83</u>	<u>38,564.35</u>	<u>21,050.60</u>	<u>53,845.57</u>	<u>138,060.20</u>

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
 PUTNAM COUNTY, ILLINOIS
 SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE
 PRIMARY SCHOOL ACTIVITY FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Schedule 2

	Beginning Balance	Increases	Decreases	Ending Balance
<u>ASSETS</u>				
Cash and Cash Equivalents	6,299.46	15,011.66	17,244.38	4,066.74
Total Assets	<u>6,299.46</u>	<u>15,011.66</u>	<u>17,244.38</u>	<u>4,066.74</u>
<u>LIABILITIES (Due to other Organizations)</u>				
General	6,299.46	15,011.66	17,244.38	4,066.74
Total Liabilities (Due to other Organizations)	<u>6,299.46</u>	<u>15,011.66</u>	<u>17,244.38</u>	<u>4,066.74</u>
<u>FUND BALANCE</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>6,299.46</u>	<u>15,011.66</u>	<u>17,244.38</u>	<u>4,066.74</u>

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
 PUTNAM COUNTY, ILLINOIS
 SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE
 ELEMENTARY ACTIVITY FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Schedule 3

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<u>ASSETS</u>				
Cash and Cash Equivalents	6,911.63	12,292.30	10,660.82	8,543.11
Total Assets	<u>6,911.63</u>	<u>12,292.30</u>	<u>10,660.82</u>	<u>8,543.11</u>
<u>LIABILITIES (Due to other Organizations)</u>				
Elementary Activity Fund	6,911.63	12,292.30	10,660.82	8,543.11
Total Liabilities (Due to other Organizations)	<u>6,911.63</u>	<u>12,292.30</u>	<u>10,660.82</u>	<u>8,543.11</u>
<u>FUND BALANCE</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>6,911.63</u>	<u>12,292.30</u>	<u>10,660.82</u>	<u>8,543.11</u>

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
 PUTNAM COUNTY, ILLINOIS
 SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE
 JUNIOR HIGH SCHOOL ACTIVITY FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Schedule 4

	Beginning Balance	Increases	Decreases	Ending Balance
<u>ASSETS</u>				
Cash and Cash Equivalents	11,366.26	53,896.86	53,273.29	11,989.83
Total Assets	<u>11,366.26</u>	<u>53,896.86</u>	<u>53,273.29</u>	<u>11,989.83</u>
<u>LIABILITIES (Due to other Organizations)</u>				
Cheerleaders	20.48	1,591.90	1,488.42	123.96
Girl's Athletic Fund	1,293.37	23,629.61	22,477.46	2,445.52
Puma Crew	4,356.45	4,772.63	6,046.18	3,082.90
Staff Soda	1,653.05	15,465.56	13,554.83	3,563.78
Student Council	4,042.91	8,437.16	9,706.40	2,773.67
Total Liabilities Due to other Organizations	<u>11,366.26</u>	<u>53,896.86</u>	<u>53,273.29</u>	<u>11,989.83</u>
<u>FUND BALANCE</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>11,366.26</u>	<u>53,896.86</u>	<u>53,273.29</u>	<u>11,989.83</u>

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
 PUTNAM COUNTY, ILLINOIS
 SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE
 HIGH SCHOOL ACTIVITY FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Schedule 5

	Beginning Balance	Increases	Decreases	Ending Balance
ASSETS				
Cash and Cash Equivalents	40,291.89	135,135.89	136,863.43	38,564.35
Total Assets	<u>40,291.89</u>	<u>135,135.89</u>	<u>136,863.43</u>	<u>38,564.35</u>
LIABILITIES (Due to other Organizations)				
Adult Education	37.48	0.00	0.00	37.48
Art	0.00	491.00	337.51	153.49
Athletic	1,893.31	256.00	780.57	1,368.74
Baseball	0.00	11,593.00	11,476.13	116.87
Boy's Basketball	990.00	1,531.48	2,355.29	166.19
Cable Club	2,942.64	0.00	826.00	2,116.64
Cheerleading	321.57	10,767.20	10,264.01	824.76
Class of 1988- Attendance Award	930.82	30.77	0.00	961.59
Class of 2006	265.67	0.00	265.67	0.00
Class of 2007	972.34	0.00	972.34	0.00
Class of 2008	10.83	0.00	10.83	0.00
Class of 2009	445.18	0.00	0.00	445.18
Class of 2010	1,329.07	266.00	1,595.07	0.00
Class of 2011	774.63	15,418.90	12,569.91	3,623.62
Class of 2012	175.12	1,938.09	1,254.83	858.38
Class of 2013	0.00	423.00	168.53	254.47
Computer Club	333.40	0.00	0.00	333.40
Condolence	43.64	35.00	42.00	36.64
Drama Club	85.03	2,394.25	1,427.30	1,051.98
Faculty Soda Fund	385.03	2,900.45	2,222.40	1,063.08
FFA	579.11	26,510.17	27,088.72	0.56
Girl's Basketball	1,178.49	1,244.00	1,579.89	842.60
Girl's Softball	1,588.50	928.05	2,035.37	481.18
Golf	776.34	1,572.00	1,368.76	979.58
Greenhouse Project	300.00	0.00	0.00	300.00
Interact Club	217.22	4,687.50	3,021.20	1,883.52
Journalism Club	7,385.58	6,055.88	6,634.72	6,806.74
Landscaping	342.04	57.82	39.00	360.86
Media Club	1,209.96	311.77	110.00	1,411.73
Message Board	55.84	0.00	0.00	55.84
Music (Band)	278.14	2,460.83	2,540.91	198.06
Music (Chours)	308.75	299.00	512.59	95.16
National Honor Society	4,502.63	1,179.39	2,589.59	3,092.43
Office	2,863.16	8,052.32	7,346.27	3,569.21
Oldies Club	106.17	0.00	0.00	106.17
Panteras	151.08	9,854.03	9,517.41	487.70
PC Enterprises	201.51	1,239.42	1,301.36	139.57
Scholastic Bowl	37.12	204.51	28.00	213.63

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
 PUTNAM COUNTY, ILLINOIS
 SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE
 HIGH SCHOOL ACTIVITY FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Schedule 5

	Beginning Balance	Increases	Decreases	Ending Balance
Science Club	207.18	559.00	564.48	201.70
Student Council	1,373.47	8,273.26	7,079.44	2,567.29
Tournament Athletics	3,130.86	12,455.80	15,364.58	222.08
Track	522.45	180.00	560.00	142.45
Volleyball	1,040.53	966.00	1,012.75	993.78
Total Liabilities (Due to other Organizations)	<u>40,291.89</u>	<u>135,135.89</u>	<u>136,863.43</u>	<u>38,564.35</u>
 <u>FUND BALANCE</u>	 <u>0.00</u>	 <u>0.00</u>	 <u>0.00</u>	 <u>0.00</u>
 <u>TOTAL LIABILITIES AND FUND BALANCE</u>	 <u><u>40,291.89</u></u>	 <u><u>135,135.89</u></u>	 <u><u>136,863.43</u></u>	 <u><u>38,564.35</u></u>

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
 PUTNAM COUNTY, ILLINOIS
 SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE
 WELLNESS COMMITTEE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Schedule 6

	Beginning Balance	Increases	Decreases	Ending Balance
<u>ASSETS</u>				
Cash and Cash Equivalents	20,216.73	9,991.00	9,157.13	21,050.60
Total Assets	<u>20,216.73</u>	<u>9,991.00</u>	<u>9,157.13</u>	<u>21,050.60</u>
<u>LIABILITIES (Due to other Organizations)</u>				
Wellness Committee	20,216.73	9,991.00	9,157.13	21,050.60
Total Liabilities (Due to other Organizations)	<u>20,216.73</u>	<u>9,991.00</u>	<u>9,157.13</u>	<u>21,050.60</u>
<u>FUND BALANCE</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>20,216.73</u>	<u>9,991.00</u>	<u>9,157.13</u>	<u>21,050.60</u>

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
 PUTNAM COUNTY, ILLINOIS
 SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE
 TRUST FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Schedule 7

	Beginning Balance	Increases	Decreases	Ending Balance
<u>ASSETS</u>				
Cash and Cash Equivalents	53,531.43	314.14	0.00	53,845.57
Total Assets	<u>53,531.43</u>	<u>314.14</u>	<u>0.00</u>	<u>53,845.57</u>
<u>LIABILITIES (Due to other Organizations)</u>				
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>FUND BALANCE AND OTHER CREDITS</u>				
Reserved				
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 Reserved	<u>48,687.00</u>	<u>0.00</u>	<u>0.00</u>	<u>48,687.00</u>
Unreserved				
Sarah G. Swaney Trust Fund	1,967.91	258.51	0.00	2,226.42
Fred H. Farnsworth Trust Fund	2,876.52	55.63	0.00	2,932.15
Total Reserved	<u>4,844.43</u>	<u>314.14</u>	<u>0.00</u>	<u>5,158.57</u>
Total Fund Balance and Other Credits	<u>53,531.43</u>	<u>314.14</u>	<u>0.00</u>	<u>53,845.57</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>53,531.43</u>	<u>314.14</u>	<u>0.00</u>	<u>53,845.57</u>

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
 PUTNAM COUNTY, ILLINOIS
 SCHEDULE OF TAXES EXTENDED AND COLLECTED
 JUNE 30, 2010

	<u>Educational Levy</u>	<u>Special Education Levy</u>	<u>Leasing Levy</u>	<u>Operation & Maintenance Levy</u>	<u>Trans- portation Levy</u>	<u>Municipal Retirement Levy</u>
<u>2007 Levy</u>						
Assessed Valuation	115,080,860					
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>0.02173</u>
Taxes Extended	<u>3,130,199</u>	<u>46,032</u>	<u>57,540</u>	<u>575,404</u>	<u>230,162</u>	<u>25,007</u>
Taxes Collected 100.06%	<u>3,132,618</u>	<u>46,103</u>	<u>57,575</u>	<u>576,115</u>	<u>230,399</u>	<u>24,407</u>
 <u>2008 Levy</u>						
Assessed Valuation	122,582,732					
Tax Rate per \$100.00	<u>2.70087</u>	<u>0.03965</u>	<u>0.04960</u>	<u>0.49649</u>	<u>0.19856</u>	<u>0.00000</u>
Taxes Extended	<u>3,310,800</u>	<u>48,604</u>	<u>60,801</u>	<u>608,611</u>	<u>243,400</u>	<u>-</u>
Taxes Collected 98.09%	<u>3,247,448</u>	<u>47,674</u>	<u>59,638</u>	<u>596,965</u>	<u>238,743</u>	<u>-</u>
 <u>2009 Levy</u>						
Assessed Valuation	118,503,913					
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>0.01688</u>
Taxes Extended	<u>3,223,306</u>	<u>47,402</u>	<u>59,252</u>	<u>592,520</u>	<u>237,008</u>	<u>20,003</u>

Schedule 8

<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>0.09993</u>	<u>0.05000</u>	<u>0.08690</u>	<u>0.05000</u>	<u>3.81856</u>
<u>115,000</u>	<u>57,540</u>	<u>100,005</u>	<u>57,540</u>	<u>4,394,429</u>
<u>115,069</u>	<u>57,600</u>	<u>99,553</u>	<u>57,600</u>	<u>4,397,039</u>
<u>0.11421</u>	<u>0.04960</u>	<u>0.06527</u>	<u>0.04960</u>	<u>3.76385</u>
<u>140,002</u>	<u>60,801</u>	<u>80,010</u>	<u>60,801</u>	<u>4,613,830</u>
<u>137,323</u>	<u>59,638</u>	<u>78,479</u>	<u>59,638</u>	<u>4,525,546</u>
<u>0.11814</u>	<u>0.05000</u>	<u>0.00000</u>	<u>0.05000</u>	<u>3.74502</u>
<u>140,001</u>	<u>59,252</u>	<u>-</u>	<u>59,252</u>	<u>4,437,996</u>

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
PUTNAM COUNTY, ILLINOIS
SCHEDULE OF LEGAL DEBT MARGIN
JUNE 30, 2010

Assessed Valuation as of January 1, 2009	118,503,913
Debt Limitation Percentage	<u>13.80%</u>
Debt Limitation	<u>16,353,540</u>
Total Indebtedness Subject to Debt Limitation Provisions	<u>-</u>
Legal Debt Margin	<u><u>16,353,540</u></u>

**ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2010**

DISTRICT/JOINT AGREEMENT NAME Putnam Count CUSD No. 535	RCDT NUMBER 43-078-5350-26	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 060-009381	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Jay McCracken	NAME AND ADDRESS OF AUDIT FIRM Gorenz and Associates, Ltd. 4200 N. Knoxville Ave. Peoria		
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) P.O. Box 607 Granville 61326-9697	E-MAIL ADDRESS mail@gorenzcpa.com		
	NAME OF AUDIT SUPERVISOR Thomas R Pepper, CPA		
	CPA FIRM TELEPHONE NUMBER 309-685-7621	FAX NUMBER 309-685-4758	

THE FOLLOWING INFORMATION MUST BE INCLUDED IN THE A-133 SINGLE AUDIT REPORT:

- A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to ISBE (either with the audit or under separate cover).
- Financial Statements including footnotes § .310 (a)
- Schedule of Expenditures of Federal Awards including footnotes § .310 (b)
- Independent Auditor's Report § .505
- Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* § .505
- Independent Auditor's Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133 § .505
- Schedule of Findings and Questioned Costs § .505 (d)
- Summary Schedule of Prior Year Audit Findings § .315 (b)
- Corrective Action Plan § .315 (c)

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

- Copy of Federal Data Collection Form § .320 (b)

Putnam County Community Unit School District No. 535
43-078-5350-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2010

Federal Grantor/Pass-Through Grantor, Program Title & Major Program Designation	CFDA Number (A)	ISBE Project Number (B)	Receipts/Revenues		Expenditures/Disbursements		Obligations/ Encumbrances (G)	Final Status (H)	Budget (I)
			Prior to 6/30/2009 (C)	7/01/09 6/30/2010 (D)	Prior to 6/30/2009 (E)	7/01/09 6/30/2010 (F)			
U.S. Department of Agriculture -									
Pass-through program from									
Illinois State Board of Education									
(M)School Lunch - Regular, Free & Reduced	10.555	09-4210-00	91,567	17,489	91,567	17,489		109,056	N/A
(M)School Lunch - Regular, Free & Reduced	10.555	10-4210-00		99,906		99,906	(3)	99,906	N/A
(M)School Breakfast Program	10.553	10-4210-00	19,349	3,525	19,349	3,525		22,874	N/A
(M)School Breakfast Program	10.553	10-4210-00		27,043		27,043	(3)	27,043	N/A
(M)Food Donation (2)	10.555	FY09			19,072			19,072	N/A
(M)Food Donation (2)	10.555	FY10				14,737		14,737	N/A
Total U.S. Department of Agriculture - Pass-through program			<u>110,916</u>	<u>147,963</u>	<u>129,988</u>	<u>162,700</u>		<u>277,951</u>	
U.S. Department of Education -									
Pass-through program from									
Illinois State Board of Education									
Title I - Low Income	84.010	09-4300-00	109,113		95,601	13,512		109,113	109,113
Title I - Low Income	84.010	10-4300-00		98,928		98,928		98,928	98,928
ARRA - Title I - Low Income	84.389	10-4851-00		43,169		49,335		49,335	49,335
Title IV - Drug Free Schools - Formula	84.186	09-4400-00	2,298		2,298			2,298	2,298
Title IV - Drug Free Schools - Formula	84.186	10-4400-00		2,392		2,392		2,392	2,392
(M)ARRA - General State Aid - Sec. 18-8	84.394	09-4850-00	105,167		105,167			105,167	N/A
(M)ARRA - General State Aid - Education SFSF	84.394	10-4850-00		64,641		64,641		64,641	N/A
(M)ARRA - General State Aid - Government SFSF	84.397	10-4870-00		21,488		21,488		21,488	N/A
Title II - Teacher Quality	84.367	09-4932-00	36,524		31,150	5,374		36,524	36,524
Title II - Teacher Quality	84.367	10-4932-00		36,590		36,590		36,590	36,590
Technology - Enhancing Education - Formula	84.318	09-4971-00	1,912		1,912			1,912	1,912
Technology - Enhancing Education - Formula	84.318	10-4971-00		841		841		841	841

Putnam County Community Unit School District No. 535
43-078-5350-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2010

Schedule 10

Federal Grantor/Pass-Through Grantor, Program Title & Major Program Designation	CFDA Number (A)	ISBE Project Number (B)	Receipts/Revenues		Expenditures/Disbursements		Obligations/ Encumbrances (G)	Final Status (H)	Budget (I)
			Prior to 6/30/2009 (C)	7/01/09 6/30/2010 (D)	Prior to 6/30/2009 (E)	7/01/09 6/30/2010 (F)			
Pass through LaSalle-Putnam Education Alliance for Special Education									
(M)Federal Special Educ - IDEA Flow-through	84.027	09-4620-00	45,450		45,450			45,450	45,501
(M)Federal Special Educ - IDEA Flow-through	84.027	10-4620-00		88,195		88,473		88,473	89,178
(M)ARRA IDEA Flow-through	84.391	10-4857-00		111,666		156,259		156,259	158,373
Pass through LaSalle County Regional Office of Education									
Title I - School Improvement	84.010	09-4331-SS		2,842	2,842			2,842	5,000
Title I - School Improvement	84.010	10-4331-SS		7,115		11,360		11,360	11,360
Pass through IL Department of Human Services									
VR Grants - STEP	84.126	09-4999-00	12,180		12,180			12,180	N/A
VR Grants - STEP	84.126	10-4999-00		12,180		12,180		12,180	N/A
Pass through Starved Rock Association for Vocational and Technical Education									
V.E. Perkins - Title IIIC - Secondary	84.048	09-4770-00	8,416		8,416			8,416	8,416
V.E. Perkins - Title IIIC - Secondary	84.048	10-4770-00		8,002		6,668	1,334	8,002	8,002
Total U.S. Department of Education - Pass-through programs			<u>321,060</u>	<u>498,049</u>	<u>305,016</u>	<u>568,041</u>	<u>1,334</u>	<u>874,391</u>	
U.S. Department of Health and Human Services									
Pass-through program from Illinois Department of Healthcare and Family Services									
Pass-through program from Peoria Public Schools District No. 150									
Medicaid Administrative Outreach	93.778	09-4991-00	4,314	15,123	4,639	16,261		20,900	N/A
Medicaid Administrative Outreach	93.778	10-4991-00		12,272		12,670	(3)	12,670	N/A
Total U.S. Department of Health and Human Services - Pass-through programs			<u>4,314</u>	<u>27,395</u>	<u>4,639</u>	<u>28,931</u>		<u>33,570</u>	

Putnam County Community Unit School District No. 535
43-078-5350-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2010

Schedule 10

Federal Grantor/Pass-Through Grantor, Program Title & Major Program Designation	CFDA Number (A)	ISBE Project Number (B)	Receipts/Revenues		Expenditures/Disbursements		Obligations/ Encumbrances (G)	Final Status (H)	Budget (I)
			Prior to 6/30/2009 (C)	7/01/09 6/30/2010 (D)	Prior to 6/30/2009 (E)	7/01/09 6/30/2010 (F)			
U.S. Department of Homeland Security -									
Federal Emergency Management Agency									
Pass-through program from Illinois Emergency									
Management Agency									
Public Assistance Program - Disaster 1513-IL PW 60-0	97.036	155-02963-00	26,173	166,112	192,285		192,285	192,285	
Public Assistance Program - Disaster 1513-IL PW 69-0	97.036	155-02963-00			32,226		32,226	32,226	
Public Assistance Program - Disaster 1513-IL PW 70-0	97.036	155-02963-00			26,417		26,417	26,417	
Public Assistance Program - Disaster 1513-IL Admin	97.036	155-02963-00		8,985	8,985		8,985	8,985	N/A
Total U.S Department of Homeland Security - FEMA Pass-through programs			<u>26,173</u>	<u>175,097</u>	<u>259,913</u>		<u>259,913</u>	<u>259,913</u>	
61 Total Federal Awards			<u>462,463</u>	<u>848,504</u>	<u>699,556</u>	<u>759,672</u>	<u>1,334</u>	<u>1,445,825</u>	
Total Federal Awards Passed Through Illinois State Board of Education			365,930	416,012	366,116	455,801		807,180	
Total Federal Awards Passed Through Other Entities			<u>96,533</u>	<u>432,492</u>	<u>333,440</u>	<u>303,871</u>	<u>1,334</u>	<u>638,645</u>	
Total Federal Awards			<u>462,463</u>	<u>848,504</u>	<u>699,556</u>	<u>759,672</u>	<u>1,334</u>	<u>1,445,825</u>	

(M) Indicates Major Federal Financial Assistance Program.

(1) Carry over funds from the prior year program per ISBE.

(2) Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed.

(3) Project Not Complete as of June 30, 2010

43-078-5350-26
Putnam Count CUSD No. 535
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2010

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Putnam County CUSD No. 535 and is presented on the Cash Basis of Accounting. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2: Subrecipients⁶

Of the federal expenditures presented in the schedule, Putnam County CUSD No. 535 provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipients
None		
Note 3: Relationship to Basic Financial Reports and Programs Financial Reports		
Federal awards received are reflected in the District's financial statements within the Educational Fund and the Capital		
Projects Fund as receipts from federal sources. Amounts reported in the accompanying Schedule of Expenditures of		
Federal Awards agree with amounts reported in the Program Financial Reports for programs which have filed final		
reports as of June 30, 2010, with the ISBE.		
Note 4: Matching Expenditures		
The District had no grants requiring matching expenditures during the year ended, June 30, 2010.		
Note 5: Insurance, Loans and Loan Guarantees Outstanding		
There was no federal insurance in effect during the year and there were no loans or loan guarantees outstanding as of		
June 30, 2010.		

⁵ This note is included to meet the Circular A-133 requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule.

⁶ Circular A-133 requires the schedule of expenditures of federal awards to include, to the extent practical, an identification of the total amount provided to subrecipients, from each federal program. Although this example includes the required subrecipie

Putnam Count CUSD No. 535
43-078-5350-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Adverse
(Unqualified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

- Material weakness(es) identified? _____ YES X NO
- Significant Deficiency(s) identified that are not considered to be material weakness(es) _____ YES X None Reported
- Noncompliance material to financial statements noted? _____ YES X NO

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

- Material weakness(es) identified? _____ YES X NO
- Significant Deficiency(s) identified that are not considered to be material weakness(es) _____ YES X None Reported

Type of auditor's report issued on compliance for major programs: Unqualified
(Unqualified, Qualified, Adverse, Disclaimer⁷)

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, § .510(a)? _____ YES X NO

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰
10.555	School Lunch - Regular, Free & Reduced and Food Donation
10.553	School Breakfast Program
84.394	ARRA - General State Aid - Education SFSF
84.397	ARRA - General State Aid - Government SFSF
84.027	Federal Special Education - IDEA Flow-through
84.391	ARRA IDEA Flow-through

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000.00

Auditee qualified as low-risk auditee? _____ YES X NO

⁷ If the audit report for one or more major programs is other than unqualified, indicate the type of report issued for each program. Example: "Unqualified for all major programs except for [name of program], which was qualified and [name of program], which was a disclaimer."

⁸ Major programs should generally be reported in the same order as they appear on the SEFA.

⁹ When the CFDA number is not available, include other identifying number, if applicable.

¹⁰ The name of the federal program or cluster should be the same as that listed in the SEFA. For clusters, auditors are only required to list the name of the cluster.

Putnam Count CUSD No. 535
43-078-5350-26
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2010

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> ²⁰
None		

When possible, all prior findings should be on the same page

¹⁹ See the instructions in the Guide to Auditing and Reporting for Illinois Public Local Education Agencies for an explanation of this schedule.

²⁰ Current Status should include one of the following:

- A statement that corrective action was taken
- A description of any partial or planned corrective action
- An explanation if the corrective action taken was significantly different from that previously reported or in the management decision received from the pass-through entity.

Due to ROE on October 15th
 Due to ISBE on November 15th
 SD/JA10

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, 2010

School District
 Joint Agreement

School District/Joint Agreement Information
(See instructions on inside of this page.)

School District/Joint Agreement Number:
43-078-5350-26

County Name:
Putnam

Name of School District/Joint Agreement:
Putnam Count CUSD No. 535

Address:
P.O. Box 607

City:
Granville

Email Address:
jaymccracken@putnam.k12.il.us

Zip Code:
61326-9697

Accounting Basis:

CASH
 ACCRUAL

Certified Public Accountant Information

Name of Auditing Firm:
Gorenz and Associates, Ltd.

Name of Audit Supervisor:
Thomas R Pepper, CPA

Address:
4200 N. Knoxville Ave.

City: **Peoria** State: **IL** Zip Code: **61614**

Phone Number: **309-685-7621** Fax Number: **309-685-4758**

IL Registration Number:
060-009381

Email Address:
mail@gorenzcpa.com

Filing Status:
Submit electronic AFR directly to ISBE

Click on the Link to Submit:
[Send ISBE a File](#)

Annual Financial Report
 Type of Auditor's Report Issued:

Qualified
 Adverse
 Disclaimer

Reviewed by District Superintendent/Administrator

District Superintendent/Administrator Name (Type or Print):
Jay McCracken

Email Address:
jaymccracken@putnam.k12.il.us

Telephone: **815 882-2800** Fax Number: **815 882-2802**

Signature & Date:

A-133 Single Audit Status:

YES NO Are Federal expenditures greater than \$500,000?
 YES NO Is all A-133 Single Audit Information completed and attached?
 YES NO Were any findings issued?

Reviewed by Township Treasurer (Cook County only)
 Name of Township:

Township Treasurer Name (type or print):

Email Address:

Telephone: Fax Number:

Signature & Date:

Reviewed by Regional Superintendent/Cook ISC

Regional Superintendent/Cook ISC Name (Type or Print):

Email Address:

Telephone: Fax Number:

Signature & Date:

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
 ISBE Form SD50-35/JA50-60 (06/10)

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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 Accounting Standards" were utilized.
Single Audit Act A-133

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]*

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

- 14. 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]*
- 15. 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.
- 16. 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]*
- 17. 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

- 18. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 19. Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings).
- 20. 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.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: _____ mm/dd/yyyy

Comments Applicable to the Auditor's Questionnaire:

Gorenz and Associates, Ltd.
Name of Audit Firm (print)

This is to affirm that this audit was performed 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.

Signature

mm/dd/yyyy

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	FINANCIAL PROFILE INFORMATION												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year <u>2009</u>		Equalized Assessed Valuation (EAV):							118,503,913			
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. Results of Operations *												
14													
15		Receipts/Revenues		Disbursements/ Expenditures		Excess/ (Deficiency)		Fund Balance					
16		8,962,869		9,064,702		(101,833)		6,413,459					
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 65 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	C. Short-Term Debt **												
21		CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates			
22		0		0		0		0		0			
23		Other		Total									
24		0		0									
25	** The numbers shown are the sum of entries on page 25.												
26													
27													
28	D. Long-Term Debt												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31		a. 6.9% for elementary and high school districts,				16,353,540							
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	E. Material Impact on Financial Position												
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		Pending Litigation											
45		Material Decrease in EAV											
46		Material Increase/Decrease in Enrollment											
47		Adverse Arbitration Ruling											
48		Passage of Referendum											
49		Taxes Filed Under Protest											
50		Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)											
51		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	K	L	M	N	O	P	Q
1	ESTIMATED FINANCIAL PROFILE SUMMARY															
2	(Go to the following web site for reference to the Financial Profile)															
3	www.isbe.net/sfms/p/profile.htm															
4																
5																
6																
7	District Name: Putnam Count CUSD No. 535															
8	District Code: 43-078-5350-26															
9	County Name: Putnam															
10																
11	1. Fund Balance to Revenue Ratio:															
12	Total Sum of Fund Balance (P8, Cells C80, D80, F80 & I80) Funds 10, 20, 40, 70 + (50 & 80 if negative) Total 6,413,459.00 Ratio 0.716 Score 4															
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I80) Funds 10, 20, 40, & 70, Weight 0.35															
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73) Minus Funds 10 & 20 Value 1.40															
15																
16	2. Expenditures to Revenue Ratio:															
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Funds 10, 20 & 40 Total 9,064,702.00 Ratio 1.011 Score 3															
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I80) Funds 10, 20, 40 & 70, Adjustment 0															
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73) Minus Funds 10 & 20 Weight 0.35															
20	Possible Adjustment: Value 1.05															
21																
22	3. Days Cash on Hand:															
23	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Funds 10, 20 40 & 70 Total 6,411,487.00 Days 254.62 Score 4															
24	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) Funds 10, 20, 40 divided by 360 Weight 0.10															
25																
26	4. Percent of Short-Term Borrowing Maximum Remaining:															
27	Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11) Funds 10, 20 & 40 Total 0.00 Percent 100.00 Score 4															
28	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) (.85 x EAV) x Sum of Combined Tax Rates Weight 0.10															
29	Value 3,444,908.75															
30	5. Percent of Long-Term Debt Margin Remaining:															
31	Long-Term Debt Outstanding (P3, Cell H37) Total 0.00 Percent 100.00 Score 4															
32	Total Long-Term Debt Allowed (P3, Cell H31) Weight 0.10															
33	Value 16,353,539.99															
34																
35	Total Profile Score: 3.65 *															
36	Estimated 2010 Financial Profile Designation: <u>RECOGNITION</u>															
37																
38																
39																
40																

* 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, 2010

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	ASSETS	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		2,434,846	2,073,008	0	108,762	249,295	1,027,458	1,794,871	440,905	24,756
5	Investments	120	0	0	0	0	0	0	0	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	2,234	0	0	0	0	0	0	0	0
13	Total Current Assets		2,437,080	2,073,008	0	108,762	249,295	1,027,458	1,794,871	440,905	24,756
14	CAPITAL ASSETS (200)										
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	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
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	262	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									
34	Total Current Liabilities		262	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	34,799	0	0	0	0	0	0	0	0
39	Unreserved Fund Balance	730	2,402,019	2,073,008	0	108,762	249,295	1,027,458	1,794,871	440,905	24,756
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		2,437,080	2,073,008	0	108,762	249,295	1,027,458	1,794,871	440,905	24,756

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2010

7	A	B	L	M	N
	ASSETS	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115)		138,060		
5	Investments	120	0		
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		138,060		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		241,877	
17	Building & Building Improvements	230		16,015,472	
18	Site Improvements & Infrastructure	240		1,017,634	
19	Capitalized Equipment	250		1,065,082	
20	Construction in Progress	260		0	
21	Amount Available in Debt Service Funds	340			
22	Amount to be Provided for Payment on Long-Term Debt	350			0
23	Total Capital Assets			18,340,065	0
24	CURRENT LIABILITIES (400)				
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	84,214		
34	Total Current Liabilities		84,214		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			0
37	Total Long-Term Liabilities				0
38	Reserved Fund Balance	714	53,846		
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			18,340,065	
41	Total Liabilities and Fund Balance		138,060	18,340,065	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, 2010

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	Local Sources	1000	5,454,724	1,142,888	0	245,478	224,590	14,099	90,949	83,431	62,552
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	952,820	0	0	371,639	0	310,936	0	0	0
7	Federal Sources	4000	704,371	0	0	0	0	175,097	0	0	0
8	Total Direct Receipts/Revenues		7,111,915	1,142,888	0	617,117	224,590	500,132	90,949	83,431	62,552
9	Receipts/Revenues for "On Behalf" Payments ²	3998	1,014,557	0	0	0	0	0	0	0	0
10	Total Receipts/Revenues		8,126,472	1,142,888	0	617,117	224,590	500,132	90,949	83,431	62,552
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	5,342,000	0	0	0	102,715	0	0	0	0
13	Support Services	2000	1,835,062	1,028,798	0	657,323	123,115	903,699	0	76,961	163,502
14	Community Services	3000	0	0	0	0	0	0	0	0	0
15	Payments to Other Districts & Governmental Units	4000	201,519	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		7,378,581	1,028,798	0	657,323	225,830	903,699	0	76,961	163,502
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	1,014,557	0	0	0	0	0	0	0	0
19	Total Disbursements/Expenditures		8,393,138	1,028,798	0	657,323	225,830	903,699	0	76,961	163,502
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(266,666)	114,090	0	(40,206)	(1,240)	(403,567)	90,949	6,470	(100,950)
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment or Abatement of the Working Cash Fund	7110	0	0	0	0	0	0	0	0	0
25	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0	0	0	0
26	Transfer Among Funds	7130	0	0	0	200,000	0	0	0	0	0
27	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
28	Transfer from Capital Project Fund to O&M Fund	7150	0	0	0	0	0	0	0	0	0
29	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to Debt Service Fund ⁴	7160	0	0	0	0	0	0	0	0	0
30	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁴	7170	0	0	0	0	0	0	0	0	0
31	SALE OF BONDS (7200)										
32	Principal on Bonds Sold	7210	0	0	0	0	0	0	0	0	0
33	Premium on Bonds Sold	7220	0	0	0	0	0	0	0	0	0
34	Accrued Interest on Bonds Sold	7230	0	0	0	0	0	0	0	0	0
35	Sale or Compensation for Fixed Assets ⁵	7300	0	0	0	0	0	0	0	0	0
36	Transfer to Debt Service to Pay Principal on Capital Leases	7400	0	0	0	0	0	0	0	0	0
37	Transfer to Debt Service to Pay Interest on Capital Leases	7500	0	0	0	0	0	0	0	0	0
38	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600	0	0	0	0	0	0	0	0	0
39	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700	0	0	0	0	0	0	0	0	0
40	Transfer to Capital Projects Fund	7800	0	0	0	0	0	0	0	0	0
41	ISBE Loan Proceeds	7900	0	0	0	0	0	0	0	0	0
42	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	0
43	Total Other Sources of Funds		0	0	0	200,000	0	0	0	0	0
44	OTHER USES OF FUNDS (8000)										
45	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
46	Abolishment or Abatement of the Working Cash Fund	8110	0	0	0	0	0	0	0	0	0
47	Transfer of Working Cash Fund Interest	8120	0	0	0	0	0	0	0	0	0
48	Transfer Among Funds	8130	200,000	0	0	0	0	0	0	0	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, 2010

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
49	Transfer of Interest	8140	0	0	0	0	0	0	0	0	0
50	Transfer from Capital Project Fund to O&M Fund	8150						0			
51	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund	8160									0
52	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund	8170									0
53	Taxes Pledged to Pay Principal on Capital Leases	8410	0	0				0			
54	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0				0			
55	Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	0				0			
56	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0				0			
57	Taxes Pledged to Pay Interest on Capital Leases	8510	0	0				0			
58	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0				0			
59	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0				0			
60	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0			
61	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
62	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
63	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
64	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
65	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
66	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
67	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
68	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
69	Taxes Transferred to Pay for Capital Projects	8810	0	0							
70	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
71	Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
72	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0							
73	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
74	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0	0
75	Total Other Uses of Funds		200,000	0	0	0	0	0	0	0	0
76	Total Other Sources/Uses of Funds ⁶		(200,000)	0	0	200,000	0	0	0	0	0
77	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(466,666)	114,090	0	159,794	(1,240)	(403,567)	90,949	6,470	(100,950)
78	Fund Balances - July 1, 2009		2,903,484	1,958,918	0	(51,032)	250,535	1,431,025	1,703,922	434,435	125,706
79	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		0	0	0	0	0	0	0	0	0
80	Fund Balances - June 30, 2010		2,436,818	2,073,008	0	108,762	249,295	1,027,458	1,794,871	440,905	24,756

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2010

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies (1110-1120) ⁷		3,248,451	597,149	0	238,817	8	0	59,656	78,511	59,656
6	Leasing Purposes Levy ⁸	1130	59,656	0							
7	Special Education Purposes Levy	1140	47,689	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					137,360				
9	Area Vocational Construction Purposes Levy	1160		0	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	Total Ad Valorem Taxes Levied By District		3,355,796	597,149	0	238,817	137,368	0	59,656	78,511	59,656
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210	4,116	732	0	293	168	0	73	96	73
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	1,674,951	500,000	0	0	82,142	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		1,679,067	500,732	0	293	82,310	0	73	96	73
19	TUITION										
20	Regular - Tuition from Pupils or Parents (In State)	1311	0								
21	Regular - Tuition from Other Districts (In State)	1312	119,530								
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	0								
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	Total Tuition		119,530								
41	TRANSPORTATION FEES										
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					

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2010

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
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	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	46,451	27,892	0	2,115	4,912	14,099	31,220	4,212	2,823
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		46,451	27,892	0	2,115	4,912	14,099	31,220	4,212	2,823
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	124,231								
70	Sales to Pupils - Breakfast	1612	16,503								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	10,741								
73	Sales to Adults	1620	4,466								
74	Other Food Service (Describe & Itemize)	1690	6,557								
75	Total Food Service		162,498								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	19,785	0							
78	Admissions - Other (Describe & Itemize)	1719	4,543	0							
79	Fees	1720	14,530	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	7,460	0							
82	Total District/School Activity Income		46,318	0							
83	TEXTBOOK INCOME										
84	Rentals - Regular Textbooks	1811	37,367								
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	Total Textbook Income		37,367								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910	0	500							
96	Contributions and Donations from Private Sources	1920	4,798	8,675	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	0	0		0					
99	Refund of Prior Years' Expenditures	1950	562	0	0	0	0	0	0	0	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	40								
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983	0	0	0	0	0	0	0	0	0

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2010

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	
104	Payment from Other Districts	1991	0	0	0	0	0	0				
105	Sale of Vocational Projects	1992	0									
106	Other Local Fees	1993	0	0	0	0	0	0		0	0	
107	Other Local Revenues (Describe & Itemize)	1999	2,297	7,940	0	4,253	0	0	0	612	0	
108	Total Other Revenue from Local Sources		7,697	17,115	0	4,253	0	0	0	612	0	
109	Total Receipts/Revenues from Local Sources	1000	5,454,724	1,142,888	0	245,478	224,590	14,099	90,949	83,431	62,552	
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)											
111	Flow-through Revenue from State Sources	2100	0	0		0	0					
112	Flow-through Revenue from Federal Sources	2200	0	0		0	0					
113	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0					
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0					
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)											
116	UNRESTRICTED GRANTS-IN-AID											
117	General State Aid - Sec. 18-8.05	3001	385,324	0	0	0	0	0		0	0	
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0	
119	Reorganization Incentives (Accounts 3005-3021)	3005	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	
121	Total Unrestricted Grants-In-Aid		385,324	0	0	0	0	0		0	0	
122	RESTRICTED GRANTS-IN-AID											
123	SPECIAL EDUCATION											
124	Special Education - Private Facility Tuition	3100	57,392			0						
125	Special Education - Extraordinary	3105	98,134			0						
126	Special Education - Personnel	3110	207,859	0								
127	Special Education - Orphanage - Individual	3120	41,275			0						
128	Special Education - Orphanage - Summer	3130	0			0						
129	Special Education - Summer School	3145	805			0						
130	Special Education - Other (Describe & Itemize)	3199	0	0		0						
131	Total Special Education		405,465	0		0						
132	CAREER AND TECHNICAL EDUCATION (CTE)											
133	CTE - Technical Education - Tech Prep	3200	0	0			0					
134	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0					
135	CTE - WECEP	3225	0	0			0					
136	CTE - Agriculture Education	3235	0	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		0	0			0					
141	BILINGUAL EDUCATION											
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	5,258									
146	School Breakfast Initiative	3365	180	0				0				
147	Driver Education	3370	10,531	0								
148	Adult Ed (from ICCB)	3410	0		0	0	0	0		0	0	
149	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0		0	0	

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2010

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
150	TRANSPORTATION										
151	Transportation - Regular/Vocational	3500	0	0		198,310	0				
152	Transportation - Special Education	3510	0	0		157,632	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
154	Total Transportation		0	0		355,942	0				
155	Learning Improvement - Change Grants	3610	0								
156	Scientific Literacy	3660	0	0		0	0				
157	Truant Alternative/Optional Education	3695	0			0	0				
158	Early Childhood - Block Grant	3705	129,798	0		15,697	0				
159	Reading Improvement Block Grant	3715	12,435			0	0				
160	Reading Improvement Block Grant - Reading Recovery	3720	0			0	0				
161	Continued Reading Improvement Block Grant	3725	0			0	0				
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726	0			0	0				
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775	3,829	0	0	0	0	0			
166	Technology - Learning Technology Centers	3780	0	0	0	0	0				
167	State Charter Schools	3815	0			0					
168	Extended Learning Opportunities - Summer Bridges	3825	0			0					
169	Infrastructure Improvements - Planning/Construction	3920		0				310,936			
170	School Infrastructure - Maintenance Projects	3925		0				0			
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0		0	0	0	0			0
172	Total Restricted Grants-In-Aid		567,496	0	0	371,639	0	310,936	0		0
173	Total Receipts from State Sources	3000	952,820	0	0	371,639	0	310,936	0		0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
176	Federal Impact Aid	4001	0	0	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	0			0
178	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0		0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
180	Head Start	4045	0								
181	Construction (Impact Aid)	4050	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	175,097			
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	175,097			
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE										
186	TITLE V										
187	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
188	Title V - District Projects	4105	0	0		0	0				
189	Title V - Rural & Low Income Schools	4107	0	0		0	0				
190	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
191	Total Title V		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up	4200	0				0				
194	National School Lunch Program	4210	117,395				0				
195	Special Milk Program	4215	0				0				
196	School Breakfast Program	4220	30,568				0				

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2010

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
197	Summer Food Service Admin/Program	4225	0				0				
198	Child & Adult Care Food Program	4226	0				0				
199	Fresh Fruits & Vegetables	4240	0								
200	Food Service - Other (Describe & Itemize)	4299	0				0				
201	Total Food Service		147,963				0				
202	TITLE I										
203	Title I - Low Income	4300	98,928	0		0	0				
204	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
205	Title I - Comprehensive School Reform	4332	0	0		0	0				
206	Title I - Reading First	4334	0	0		0	0				
207	Title I - Even Start	4335	0	0		0	0				
208	Title I - Reading First SEA Funds	4337	0	0		0	0				
209	Title I - Migrant Education	4340	0	0		0	0				
210	Title I - Other (Describe & Itemize)	4399	9,957	0		0	0				
211	Total Title I		108,885	0		0	0				
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400	2,392	0		0	0				
214	Title IV - 21st Century	4421	0	0		0	0				
215	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
216	Total Title IV		2,392	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Fed - Spec Education - Preschool Flow-Through	4600	0	0		0	0				
219	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
220	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	88,195	0		0	0				
221	Fed - Spec Education - IDEA - Room & Board	4625	0	0		0	0				
222	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
224	Total Federal - Special Education		88,195	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins - Title III E - Tech Prep	4770	8,002	0			0				
227	CTE - Other (Describe & Itemize)	4799	0	0			0				
228	Total CTE - Perkins		8,002	0			0				
229	Federal - Adult Education	4810	0	0			0				
230	ARRA - General State Aid - Education Stabilization	4850	64,641	0		0	0	0			
231	ARRA - Title I - Low Income	4851	43,169	0		0	0				
232	ARRA - Title I - Neglected, Private	4852	0	0		0	0	0			
233	ARRA - Title I - Delinquent, Private	4853	0	0		0	0	0			
234	ARRA - Title I - School Improvement (Part A)	4854	0	0		0	0	0			
235	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0		0	0	0			
236	ARRA - IDEA - Part B - Preschool	4856	0	0		0	0	0			
237	ARRA - IDEA - Part B - Flow-Through	4857	111,666	0		0	0	0			
238	ARRA - Title IID - Technology-Formula	4860	0	0		0	0	0			
239	ARRA - Title IID - Technology-Competitive	4861	0	0		0	0	0			
240	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0	0			
241	ARRA - Child Nutrition Equipment Assistance	4863	0	0			0				
242	Impact Aid Formula Grants	4864	0	0		0	0	0			
243	Impact Aid Competitive Grants	4865	0	0		0	0	0			
244	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0			
245	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0			
246	Build America Bond Tax Credits	4868	0	0	0	0	0	0			
247	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0			
248	ARRA - General State Aid - Other Govt Services Stabilization	4870	21,488	0		0	0	0			

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2010**

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
249	Other ARRA Funds - II	4871	0	0		0	0	0			
250	Other ARRA Funds - III	4872	0	0		0	0	0			
251	Other ARRA Funds - IV	4873	0	0		0	0	0			
252	Other ARRA Funds - V	4874	0	0		0	0	0			
253	ARRA - Early Childhood	4875	0	0		0	0	0			
254	Other ARRA Funds VII	4876	0	0		0	0	0			
255	Other ARRA Funds VIII	4877	0	0		0	0	0			
256	Other ARRA Funds IX	4878	0	0		0	0	0			
257	Other ARRA Funds X	4879	0	0		0	0	0			
258	Other ARRA Funds XI	4880	0	0		0	0	0			
259	Total Stimulus Programs		240,964	0	0	0	0	0		0	0
260	Advanced Placement Fee/International Baccalaureate	4904	0	0			0				
261	Emergency Immigrant Assistance	4905	0			0	0				
262	Title III - English Language Acquisition	4909	0			0	0				
263	Learn & Serve America	4910	0			0	0				
264	McKinney Education for Homeless Children	4920	0	0		0	0				
265	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
266	Title II - Teacher Quality	4932	36,590	0		0	0				
267	Federal Charter Schools	4960	0	0		0	0				
268	Medicaid Matching Funds - Administrative Outreach	4991	27,395	0		0	0				
269	Medicaid Matching Funds - Fee-for-Service Program	4992	30,964	0		0	0				
	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998									
270			13,021	0		0	0	0			0
	Total Restricted Grants-In-Aid Received from the Fedederal Govt Thru the State		704,371	0	0	0	0	0		0	0
272	Total Receipts/Revenues from Federal Sources	4000	704,371	0	0	0	0	175,097	0	0	0
273	Total Direct Receipts/Revenues		7,111,915	1,142,888	0	617,117	224,590	500,132	90,949	83,431	62,552

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

	A	B	C	D	E	F	G	H	I	J	K	L
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
1	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)											
5	Regular Programs	1100	2,390,155	585,666	45,178	195,250	26,619	676	0	0	3,243,544	3,255,727
6	Pre-K Programs	1125	46,323	8,343	0	374	0	0	0	0	55,040	55,028
7	Special Education Programs (Functions 1200-1220)	1200	699,189	158,443	79,583	26,265	14,740	20,259	0	0	998,479	1,004,551
8	Special Education Programs Pre-K	1225	140,984	12,164	832	3,633	0	0	0	0	157,613	157,943
9	Remedial and Supplemental Programs K-12	1250	121,086	66,183	10,348	752	0	0	0	0	198,369	213,152
10	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
11	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
12	CTE Programs	1400	178,301	57,224	4,133	14,079	0	283	0	0	254,020	257,314
13	Interscholastic Programs	1500	118,558	2,801	19,952	38,542	8,250	6,413	0	0	194,516	242,711
14	Summer School Programs	1600	5,400	1,187	0	0	0	0	0	0	6,587	29,700
15	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
16	Driver's Education Programs	1700	24,950	17,056	4,600	0	0	0	0	0	46,606	51,240
17	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
18	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
19	Pre-K Programs - Private Tuition	1910									0	0
20	Regular K-12 Programs - Private Tuition	1911									0	0
21	Special Education Programs K-12 - Private Tuition	1912						187,226			187,226	140,000
22	Special Education Programs Pre-K - Tuition	1913									0	0
23	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	0
24	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0
25	Adult/Continuing Education Programs - Private Tuition	1916									0	0
26	CTE Programs - Private Tuition	1917									0	0
27	Interscholastic Programs - Private Tuition	1918									0	0
28	Summer School Programs - Private Tuition	1919									0	0
29	Gifted Programs - Private Tuition	1920									0	0
30	Bilingual Programs - Private Tuition	1921									0	0
31	Truants Alternative/Optional Ed Progm - Private Tuition	1922									0	0
32	Total Instruction ¹⁰	1000	3,724,946	909,067	164,626	278,895	49,609	214,857	0	0	5,342,000	5,407,366
33	SUPPORT SERVICES (ED)											
34	SUPPORT SERVICES - PUPILS											
35	Attendance & Social Work Services	2110	107,199	35,838	567	1,137	0	0	0	0	144,741	153,796
36	Guidance Services	2120	57,961	8,300	489	361	0	0	0	0	67,111	72,200
37	Health Services	2130	31,923	0	1,053	1,330	0	0	0	0	34,306	36,700
38	Psychological Services	2140	60,426	2,126	1,318	2,802	0	0	0	0	66,672	70,011
39	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0
40	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	7,671	1,447	0	0	0	0	9,118	13,000
41	Total Support Services - Pupils	2100	257,509	46,264	11,098	7,077	0	0	0	0	321,948	345,707
42	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
43	Improvement of Instruction Services	2210	13,605	1,970	17,100	508	0	0	0	0	33,183	55,500
44	Educational Media Services	2220	165,846	30,512	6,456	17,102	0	0	0	0	219,916	256,151
45	Assessment & Testing	2230	58,357	11,878	229	0	0	0	0	0	70,464	72,192
46	Total Support Services - Instructional Staff	2200	237,808	44,360	23,785	17,610	0	0	0	0	323,563	383,843
47	SUPPORT SERVICES - GENERAL ADMINISTRATION											
48	Board of Education Services	2310	3,892	0	51,522	29,521	0	14,556	0	0	99,491	99,950
49	Executive Administration Services	2320	95,284	25,119	11,087	7,996	3,000	1,583	0	0	144,069	149,620
50	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
51	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0	0
52	Total Support Services - General Administration	2300	99,176	25,119	62,609	37,517	3,000	16,139	0	0	243,560	249,570
53	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
54	Office of the Principal Services	2410	386,622	126,264	10,763	14,318	0	1,234	0	0	539,201	545,500
55	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
56	Total Support Services - School Administration	2400	386,622	126,264	10,763	14,318	0	1,234	0	0	539,201	545,500
57	SUPPORT SERVICES - BUSINESS											
58	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
59	Fiscal Services	2520	82,550	4,956	864	0	0	250	0	0	88,620	90,800
60	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
61	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
62	Food Services	2560	120,432	0	362	194,619	0	35	0	0	315,448	324,400
63	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
64	Total Support Services - Business	2500	202,982	4,956	1,226	194,619	0	285	0	0	404,068	415,200
65	SUPPORT SERVICES - CENTRAL											
66	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
67	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
68	Information Services	2630	0	0	2,722	0	0	0	0	0	2,722	5,500
69	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
70	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	9,000
71	Total Support Services - Central	2600	0	0	2,722	0	0	0	0	0	2,722	14,500
72	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
73	Total Support Services	2000	1,184,097	246,963	112,203	271,141	3,000	17,658	0	0	1,835,062	1,954,320
74	COMMUNITY SERVICES (ED)	3000	0	0	0	0	0	0	0	0	0	0
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)											
76	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
77	Payments for Regular Programs	4110			0			0			0	0
78	Payments for Special Education Programs	4120			0			57,436			57,436	0
79	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
80	Payments for CTE Programs	4140			0			31,809			31,809	26,000
81	Payments for Community College Programs	4170			0			0			0	0
82	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	4,000
83	Total Payments to Dist & Other Govt Units (In-State)	4100			0			89,245			89,245	30,000
84	Payments for Regular Programs - Tuition	4210						625			625	0
85	Payments for Special Education Programs - Tuition	4220						7,307			7,307	9,000
86	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
87	Payments for CTE Programs - Tuition	4240						104,342			104,342	130,000
88	Payments for Community College Programs - Tuition	4270						0			0	0
89	Payments for Other Programs - Tuition	4280						0			0	0
90	Other Payments to In-State Govt Units	4290						0			0	0
91	Total Payments to Other District & Govt Units -Tuition (In State)	4200						112,274			112,274	139,000
92	Payments for Regular Programs - Transfers	4310						0			0	0
93	Payments for Special Education Programs - Transfers	4320						0			0	0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Func #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
95	Payments for CTE Programs - Transfers	4340						0			0	0
96	Payments for Community College Program - Transfers	4370						0			0	0
97	Payments for Other Programs - Transfers	4380						0			0	0
98	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
99	Total Payments to Other District & Govt Units - Transfers (In-State)	4300			0			0			0	0
100	Payments to Other Dist & Govt Units (Out-of-State)	4400			0			0			0	0
101	Total Payments to Other District & Govt Units	4000			0			201,519			201,519	169,000
102	DEBT SERVICES (ED)											
103	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
104	Tax Anticipation Warrants	5110						0			0	0
105	Tax Anticipation Notes	5120						0			0	0
106	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
107	State Aid Anticipation Certificates	5140						0			0	0
108	Other Interest on Short-Term Debt	5150						0			0	0
109	Total Interest on Short-Term Debt	5100						0			0	0
110	Debt Services - Interest on Long-Term Debt	5200						0			0	0
111	Total Debt Services	5000						0			0	0
112	PROVISIONS FOR CONTINGENCIES (ED)											
113	Total Direct Disbursements/Expenditures		4,909,043	1,156,030	276,829	550,036	52,609	434,034	0	0	7,378,581	7,540,686
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(266,666)	
115												
116	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
117	SUPPORT SERVICES (O&M)											
118	SUPPORT SERVICES - PUPILS											
119	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
120	SUPPORT SERVICES - BUSINESS											
121	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
122	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
123	Operation & Maintenance of Plant Services	2540	306,943	21,962	122,070	275,469	302,354	0	0	0	1,028,798	1,148,350
124	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
125	Food Services	2560					0		0		0	0
126	Total Support Services - Business	2500	306,943	21,962	122,070	275,469	302,354	0	0	0	1,028,798	1,148,350
127	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
128	Total Support Services	2000	306,943	21,962	122,070	275,469	302,354	0	0	0	1,028,798	1,148,350
129	COMMUNITY SERVICES (O&M)											
130	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)											
131	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
132	Payments for Special Education Programs	4120			0			0			0	0
133	Payments for CTE Programs	4140			0			0			0	0
134	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
135	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
136	Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
137	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
138	DEBT SERVICES (O&M)											
139	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
140	Tax Anticipation Warrants	5110						0			0	0
141	Tax Anticipation Notes	5120						0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
142	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
143	State Aid Anticipation Certificates	5140						0			0	0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
145	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
146	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200						0			0	0
147	Total Debt Services	5000						0			0	0
148	PROVISIONS FOR CONTINGENCIES (O&M)	6000										0
149	Total Direct Disbursements/Expenditures		306,943	21,962	122,070	275,469	302,354	0	0	0	1,028,798	1,148,350
150	Excess (Deficiency) of Receipts/Revenues/Over										114,090	
151												
152	30 - DEBT SERVICES (DS)											
153	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000						0			0	0
154	DEBT SERVICES (DS)	5000										
155	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
156	Tax Anticipation Warrants	5110						0			0	0
157	Tax Anticipation Notes	5120						0			0	0
158	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
159	State Aid Anticipation Certificates	5140						0			0	0
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
161	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
162	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-	5300										
163	TERM DEBT (Lease/Purchase Principal Retired) ¹¹							0			0	0
164	DEBT SERVICES - OTHER (Describe & Itemize)	5400				0		0			0	0
165	Total Debt Services	5000				0		0			0	0
166	PROVISION FOR CONTINGENCIES (DS)	6000										0
167	Total Disbursements/ Expenditures					0		0			0	0
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	
169												
170	40 - TRANSPORTATION FUND (TR)											
171	SUPPORT SERVICES (TR)											
172	SUPPORT SERVICES - PUPILS											
173	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
174	SUPPORT SERVICES - BUSINESS											
175	Pupil Transportation Services	2550	6,755	1,817	648,751	0	0	0	0	0	657,323	738,361
176	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
177	Total Support Services	2000	6,755	1,817	648,751	0	0	0	0	0	657,323	738,361
178	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
179	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)											
180	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
181	Payments for Regular Programs	4110			0			0			0	0
182	Payments for Special Education Programs	4120			0			0			0	0
183	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
184	Payments for CTE Programs	4140			0			0			0	0
185	Payments for Community College Programs	4170			0			0			0	0
	Other Payments to In-State Govt. Units	4190			0			0			0	0
186	(Describe & Itemize)				0			0			0	0
187	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

	A	B	C	D	E	F	G	H	I	J	K	L
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
1	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
188	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
189	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
190	DEBT SERVICES (TR)											
191	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
192	Tax Anticipation Warrants	5110						0			0	0
193	Tax Anticipation Notes	5120						0			0	0
194	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
195	State Aid Anticipation Certificates	5140						0			0	0
196	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
197	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
198	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-	5300										
199	TERM DEBT (Lease/Purchase Principal Retired) ¹¹							0			0	0
200	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
201	Total Debt Services							0			0	0
202	PROVISION FOR CONTINGENCIES (TR)	6000										0
203	Total Disbursements/ Expenditures		6,755	1,817	648,751	0	0	0	0	0	657,323	738,361
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(40,206)	
205												
206	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
207	INSTRUCTION (MR/SS)											
208	Regular Programs	1100		41,304							41,304	32,930
209	Pre-K Programs	1125		2,916							2,916	22,155
210	Special Education Programs (Functions 1200-1220)	1200		42,457							42,457	49,252
211	Special Education Programs - Pre-K	1225		8,403							8,403	9,500
212	Remedial and Supplemental Programs - K-12	1250		1,624							1,624	2,000
213	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
214	Adult/Continuing Education Programs	1300		0							0	0
215	CTE Programs	1400		2,147							2,147	2,625
216	Interscholastic Programs	1500		3,479							3,479	4,025
217	Summer School Programs	1600		75							75	495
218	Gifted Programs	1650		0							0	0
219	Driver's Education Programs	1700		310							310	525
220	Bilingual Programs	1800		0							0	0
221	Truants' Alternative & Optional Programs	1900		0							0	0
222	Total Instruction	1000		102,715							102,715	123,507
223	SUPPORT SERVICES (MR/SS)	2000										
224	SUPPORT SERVICES - PUPILS											
225	Attendance & Social Work Services	2110		2,896							2,896	5,150
226	Guidance Services	2120		834							834	950
227	Health Services	2130		5,367							5,367	7,400
228	Psychological Services	2140		2,386							2,386	4,350
229	Speech Pathology & Audiology Services	2150		0							0	0
230	Other Support Services - Pupils (Describe & Itemize)	2190		0							0	0
231	Total Support Services - Pupils	2100		11,483							11,483	17,850
232	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
233	Improvement of Instruction Services	2210		322							322	1,300
234	Educational Media Services	2220		10,124							10,124	17,975
235	Assessment & Testing	2230		801							801	950
236	Total Support Services - Instructional Staff	2200		11,247							11,247	20,225

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

1	A	B	C	D	E	F	G	H	I	J	K	L
2	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
237	SUPPORT SERVICES - GENERAL ADMINISTRATION											
238	Board of Education Services	2310		292							292	495
239	Executive Administration Services	2320		1,381							1,381	1,700
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		0							0	0
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		0							0	0
250	Total Support Services - General Administration	2300		1,673							1,673	2,195
251	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
252	Office of the Principal Services	2410		18,231							18,231	22,300
253	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
254	Total Support Services - School Administration	2400		18,231							18,231	22,300
255	SUPPORT SERVICES - BUSINESS											
256	Direction of Business Support Services	2510		0							0	0
257	Fiscal Services	2520		13,644							13,644	17,700
258	Facilities Acquisition & Construction Services	2530		0							0	0
259	Operation & Maintenance of Plant Services	2540		47,152							47,152	61,700
260	Pupil Transportation Services	2550		97							97	5,125
261	Food Services	2560		19,588							19,588	26,300
262	Internal Services	2570		0							0	0
263	Total Support Services - Business	2500		80,481							80,481	110,825
264	SUPPORT SERVICES - CENTRAL											
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	Total Support Services - Central	2600		0							0	0
271	Other Support Services (Describe & Itemize)	2900		0							0	0
272	Total Support Services	2000		123,115							123,115	173,395
273	COMMUNITY SERVICES (MR/SS)	3000		0							0	0
274	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)											
275	Payments for Special Education Programs	4120		0							0	0
276	Payments for CTE Programs	4140		0							0	0
277	Total Payments to Other Dist & Govt Units	4000		0							0	0
278	DEBT SERVICES (MR/SS)											
279	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
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

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

1	A	B	C	D	E	F	G	H	I	J	K	L
2	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
283	State Aid Anticipation Certificates	5140									0	0
284	Other (Describe & Itemize)	5150									0	0
285	Total Debt Services - Interest	5000						0			0	0
286	PROVISION FOR CONTINGENCIES (MR/SS)	6000										0
287	Total Disbursements/Expenditures			225,830				0			225,830	296,902
288	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,240)	
289												
290	60 - CAPITAL PROJECTS (CP)											
291	SUPPORT SERVICES (CP)											
292	SUPPORT SERVICES - BUSINESS											
293	Facilities Acquisition and Construction Services	2530	0	0	0	0	903,699	0	0	0	903,699	950,000
294	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
295	Total Support Services	2000	0	0	0	0	903,699	0	0	0	903,699	950,000
296	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)											
297	PAYMENTS TO OTHER GOVT UNITS (In-State)											
298	Payments to Other Govt Units (In-State)	4100			0			0			0	0
299	Payments for Special Education Programs	4120			0			0			0	0
300	Payments for CTE Programs	4140			0			0			0	0
301	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
302	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
303	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
304	Total Disbursements/ Expenditures		0	0	0	0	903,699	0	0	0	903,699	950,000
305	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(403,567)	
306												
307	70 - WORKING CASH (WC)											
308												
309	80 - TORT FUND (TF)											
310	SUPPORT SERVICES - GENERAL ADMINISTRATION											
311	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
312	Workers' Compensation or Workers' Occupation Disease	2362	0	26,174	0	0	0	0	0	0	26,174	28,017
313	Unemployment Insurance Payments	2363	0	0	3,688	0	0	0	0	0	3,688	10,000
314	Insurance Payments (Regular or Self-Insurance)	2364	0	0	47,099	0	0	0	0	0	47,099	56,000
315	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
316	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0	0
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	0	0	0	0	0	0	0	0
318	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0	0
319	Legal Services	2369	0	0	0	0	0	0	0	0	0	50,000
320	Property Insurance (Buildings & Grounds)	2371	0	0	0	0	0	0	0	0	0	0
321	Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0	0	0	1,000
322	Total Support Services - General Administration	2000	0	26,174	50,787	0	0	0	0	0	76,961	145,017
323	DEBT SERVICES (TF)	5000										
324	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
325	Tax Anticipation Warrants	5110						0			0	0
326	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
327	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		0	26,174	50,787	0	0	0	0	0	76,961	145,017
331	Excess (Deficiency) of Receipts/Revenues Over										6,470	
332												
333	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
334	SUPPORT SERVICES (FP&S)											
335	SUPPORT SERVICES - BUSINESS											
336	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
337	Operation & Maintenance of Plant Services	2540	0	0	0	0	163,502	0	0	0	163,502	125,000
338	Total Support Services - Business	2500	0	0	0	0	163,502	0	0	0	163,502	125,000
339	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
340	Total Support Services	2000	0	0	0	0	163,502	0	0	0	163,502	125,000
341	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)											
342	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
343	Total Payments to Other Dist & Govt Units	4000						0			0	0
344	DEBT SERVICES (FP&S)											
345	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
346	Tax Anticipation Warrants	5110						0			0	0
347	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
348	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
349	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
350	Debt Service - Payments of Principal on Long-Term Debt	5300									0	0
351	Total Debt Service	5000						0			0	0
352	PROVISION FOR CONTINGENCIES (FP&S)	6000										0
353	Total Disbursements/Expenditures		0	0	0	0	163,502	0	0	0	163,502	125,000
354	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(100,950)	

FEDERAL STIMULUS - AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) of 2009
(Detailed Schedule of Receipts and Disbursements)

A	B	C	D	E	F	G	H	I	J	K	L
District's Accounting Basis is CASH		--RECEIPTS--					--DISBURSEMENTS--				
ARRA Revenue Source Code	Acct #	ARRA Receipts	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total Expenditures (900)
4	Beginning Balance July 1, 2009	0									
5	ARRA - General State Aid	4850	64,641	64,641							64,641
6	ARRA - Title I Low Income	4851	43,169	31,589	13,590	4,156					49,335
7	ARRA - Title I Neglected - Private	4852	0								0
8	ARRA - Title I Delinquent - Private	4853	0								0
9	ARRA - Title I School Improvement (Part A)	4854	0								0
10	ARRA - Title I School Improvement (Section 1003g)	4855	0								0
11	ARRA - IDEA Part B Preschool	4856	0								0
12	ARRA - IDEA Part B Flow Through	4857	111,666	90,142	40,921	8,750	16,446				156,259
13	ARRA - Title II D Technology Formula	4860	0								0
14	ARRA - Title II D Technology Competitive	4861	0								0
15	ARRA - McKenney - Vento Homeless Education	4862	0								0
16	ARRA - Child Nutrition Equipment Assistance	4863	0								0
17	Impact Aid Construction Formula	4864	0								0
18	Impact Aid Construction Competitive	4865	0								0
19	QZAB Tax Credits	4866	0								0
20	QSCB Tax Credits	4867	0								0
21	Build America Bonds Tax Credits	4868	0								0
22	Build America Bonds Interest Reimbursement	4869	0								0
23	ARRA - General State Aid - Other Govt Services Stabilization	4870	21,488	21,488							21,488
24	ARRA - Other II	4871	0								0
25	ARRA - Other III	4872	0								0
26	ARRA - Other IV	4873	0								0
27	ARRA - Other V	4874	0								0
28	ARRA - Early Childhood	4875	0								0
29	ARRA - Other VII	4876	0								0
30	ARRA - Other VIII	4877	0								0
31	ARRA - Other IX	4878	0								0
32	ARRA - Other X	4879	0								0
33	ARRA - Other XI	4880	0								0
34	Total ARRA Programs		240,964	207,860	54,511	4,156	8,750	16,446	0	0	291,723
35	Ending Balance June 30, 2010:		(50,759)								
36											
37											
38											
39											
40											
41											
42											
43											
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56											

- Were any funds from the State Fiscal Stabilization Fund Program (SFSF) General State-Aid Accounts 4850, line 5 & 4870, line 23), used for the following non-allowable purposes:
 - Payments of maintenance costs;
 - Stadiums or other facilities used for athletic contests, exhibitions or other events for which admission is charged to the general public;
 - Purchase or upgrade of vehicles;
 - Improvements of stand-alone facilities whose purpose is not the education of children such as central office administrative buildings;
 - Financial assistance to students to attend private elementary or secondary schools unless the funds are used to provide special education and related services to children with disabilities as authorized by the IDEA Act;
 - School modernization, renovation, or repair that is inconsistent with State Law.

2. If any above boxes are checked provide the total amount of questioned costs and provide an explanation below: _____

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description	Taxes Received 7-1-09 Thru 6-30-10 (from 2009 Levy & Prior Levies) *	Taxes Received (from the 2009 Levy)	Taxes Received (from 2008 & Prior Levies)	Total Estimated Taxes (from the 2009 Levy)	Estimated Taxes Due (from the 2009 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	3,248,451		3,248,451	3,223,306	3,223,306
5	Operations & Maintenance	597,149		597,149	592,520	592,520
6	Debt Services **	0		0		0
7	Transportation	238,817		238,817	237,008	237,008
8	Municipal Retirement/Social Security	8		8	20,003	20,003
9	Capital Improvements	0		0		0
10	Working Cash	59,656		59,656	59,252	59,252
11	Tort Immunity	78,511		78,511		0
12	Fire Prevention & Safety	59,656		59,656	59,252	59,252
13	Leasing Levy	59,656		59,656	59,252	59,252
14	Special Education	47,689		47,689	47,402	47,402
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	137,360		137,360	140,001	140,001
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	4,526,953	0	4,526,953	4,437,996	4,437,996
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description	Outstanding Beginning 07/01/09	Issued 07/01/09 Through 06/30/10	Retired 07/01/09 Through 06/30/10	Outstanding Ending 06/30/10					
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes				0					
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund				0					
7	Operations & Maintenance Fund				0					
8	Debt Services - Construction				0					
9	Debt Services - Working Cash				0					
10	Debt Services - Refunding Bonds				0					
11	Transportation Fund				0					
12	Municipal Retirement/Social Security Fund				0					
13	Fire Prevention & Safety Fund				0					
14	Other - (Describe & Itemize)				0					
15	Total TAWs	0	0	0	0					
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund				0					
18	Operations & Maintenance Fund				0					
19	Fire Prevention & Safety Fund				0					
20	Other - (Describe & Itemize)				0					
21	Total TANs	0	0	0	0					
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0					
24	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)									
25	Total GSAACs (All Funds)				0					
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)				0					
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding 07/1/09	Issued 7/1/09 thru 6/30/10	Difference With page 7, line 32	Retired 7/1/09 thru 6/30/10	Outstanding 6/30/10	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	0
50										
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds			4. Fire Prevent, Safety, Environmental and Energy Bonds			7. Other _____			
53	2. Funding Bonds			5. Tort Judgment Bonds			8. Other _____			
54	3. Refunding Bonds			6. Building Bonds			9. Other _____			

**Schedule of Restricted Local Tax Levies and Selected Revenues Sources
Schedule of Tort Immunity Expenditures
2009-10**

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
2	Description					Account No	Tort Immunity^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes^b	Driver Education
3	Cash Basis Fund Balance as of July 1, 2009										
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		47,689			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500		5			
7	Drivers' Education Fees					10-1970					40
8	School Facility Occupation Tax Proceeds					30 or 60-1983				0	
9	Driver Education					10 or 20-3370					10,531
10	Other Receipts (Describe & Itemize on tab "Itemization 32")					--					
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						0	47,694	0	0	10,571
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000		47,694			10,571
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					10, 20, 40-2360-2370					
17	DEBT SERVICE										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300					
20	Debt Services Other (Describe & Itemize on tab "Itemization 32")					30-5400					
21	Total Debt Services									0	
22	Other Disbursements (Describe & Itemize on tab "Itemization 32")					--					
23	Total Disbursements						0	47,694	0	0	10,571
24	Ending Cash Basis Fund Balance as of June 30, 2010										
25	Reserved Fund Balance					714					
26	Unreserved Fund Balance					730	0	0	0	0	0
27											
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES^a										
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:										
32						Total Claims Payments:					
33						Total Reserve Remaining:					
34	Using the following categories, list all other Tort Immunity expenditures <u>not</u> included in line 30 above. Include the total dollar amount for each category.										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act										
37	Unemployment Insurance Act										
38	Insurance (Regular or Self-Insurance)										
39	Risk Management and Claims Service										
40	Judgments/Settlements										
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction										
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)										
43	Legal Services										
44	Principal and Interest on Tort Bonds										
46	^a Schedules for Tort Immunity are to be completed <u>only if</u> expenditures have been reported in any fund other than the Tort Immunity Fund (80) during FY10 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 <u>other</u> than Tort Immunity Fund (80).										
47											
48	^b 55 ILCS 5/5-1006.7										

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2												
3	Schedule of Capital Outlay and Depreciation											
4	Description of Assets	Acct #	Cost 7-1-09	Add: Additions 2009-10	Less: Deletions 2009-10	Cost 6-30-10	Life In Years	Accumulated Depreciation 7-1-09	Add: Depreciation Allowable 2009-10	Less: Depreciation Deletions 2009-10	Accumulated Depreciation 6-30-10	Balance Undepreciated 6-30-10
5	Works of Art & Historical Treasures	210				0					0	0
6	Land	220										
7	Non-Depreciable Land	221	241,877			241,877						241,877
8	Depreciable Land	222				0	50				0	0
9	Buildings	230										
10	Permanent Buildings	231	8,878,712	7,136,760		16,015,472	50	4,371,946	313,311		4,685,257	11,330,215
11	Temporary Buildings	232				0	25				0	0
12	Improvements Other than Buildings (Infrastructure)	240	975,042	42,592		1,017,634	20	342,192	46,966		389,158	628,476
13	Capitalized Equipment	250										
14	10 Yr Schedule	251	1,170,827	52,609	158,354	1,065,082	10	615,321	106,508	158,354	563,475	501,607
15	5 Yr Schedule	252				0	5				0	0
16	3 Yr Schedule	253	10,821		10,821	0	3	10,821		10,821	0	0
17	Construction in Progress	260	5,809,797		5,809,797	0	--					0
18	Total Capital Assets	200	17,087,076	7,231,961	5,978,972	18,340,065		5,340,280	466,785	169,175	5,637,890	12,702,175
19	Non-Capitalized Equipment	700				0	10		0			
20	Allowable Depreciation								466,785			

	A	B	C	D	E	F	
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2009-10)						
2	This schedule is completed for school districts only.						
3							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount			
5							
6	OPERATING EXPENSE PER PUPIL						
7	EXPENDITURES:						
8	ED	Expenditures 15-22, L113	Total Expenditures	\$	7,378,581		
9	O&M	Expenditures 15-22, L149	Total Expenditures		1,028,798		
10	DS	Expenditures 15-22, L167	Total Expenditures		0		
11	TR	Expenditures 15-22, L203	Total Expenditures		657,323		
12	MR/SS	Expenditures 15-22, L287	Total Expenditures		225,830		
13	TORT	Expenditures 15-22, L330	Total Expenditures		76,961		
14			Total Expenditures	\$	9,367,493		
15							
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:						
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, L6, Col K - (G+I)	1125 Pre-K Programs		55,040		
35	ED	Expenditures 15-22, L8, Col K - (G+I)	1225 Special Education Programs Pre-K		157,613		
36	ED	Expenditures 15-22, L10, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0		
37	ED	Expenditures 15-22, L11, Col K - (G+I)	1300 Adult/Continuing Education Programs		0		
38	ED	Expenditures 15-22, L14, Col K - (G+I)	1600 Summer School Programs		6,587		
39	ED	Expenditures 15-22, L19, Col K	1910 Pre-K Programs - Private Tuition		0		
40	ED	Expenditures 15-22, L20, Col K	1911 Regular K-12 Programs - Private Tuition		0		
41	ED	Expenditures 15-22, L21, Col K	1912 Special Education Programs K-12 - Private Tuition		187,226		
42	ED	Expenditures 15-22, L22, Col K	1913 Special Education Programs Pre-K - Tuition		0		
43	ED	Expenditures 15-22, L23, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0		
44	ED	Expenditures 15-22, L24, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0		
45	ED	Expenditures 15-22, L25, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0		
46	ED	Expenditures 15-22, L26, Col K	1917 CTE Programs - Private Tuition		0		
47	ED	Expenditures 15-22, L27, Col K	1918 Interscholastic Programs - Private Tuition		0		
48	ED	Expenditures 15-22, L28, Col K	1919 Summer School Programs - Private Tuition		0		
49	ED	Expenditures 15-22, L29, Col K	1920 Gifted Programs - Private Tuition		0		
50	ED	Expenditures 15-22, L30, Col K	1921 Bilingual Programs - Private Tuition		0		
51	ED	Expenditures 15-22, L31, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition		0		
52	ED	Expenditures 15-22, L74, Col K - (G+I)	3000 Community Services		0		
53	ED	Expenditures 15-22, L101, Col K	4000 Total Payments to Other District & Govt Units		201,519		
54	ED	Expenditures 15-22, L113, Col G	- Capital Outlay		52,609		
55	ED	Expenditures 15-22, L113, Col I	- Non-Capitalized Equipment		0		
56	O&M	Expenditures 15-22, L129, Col K - (G+I)	3000 Community Services		0		
57	O&M	Expenditures 15-22, L137, Col K	4000 Total Payments to Other Dist & Govt Units		0		
58	O&M	Expenditures 15-22, L149, Col G	- Capital Outlay		302,354		
59	O&M	Expenditures 15-22, L149, Col I	- Non-Capitalized Equipment		0		
60	DS	Expenditures 15-22, L153, Col K	4000 Payments to Other Dist & Govt Units		0		
61	DS	Expenditures 15-22, L163, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		0		
62	TR	Expenditures 15-22, L178, Col K - (G+I)	3000 Community Services		0		
63	TR	Expenditures 15-22, L189, Col K	4000 Total Payments to Other Dist & Govt Units		0		
64	TR	Expenditures 15-22, L199, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		0		
65	TR	Expenditures 15-22, L203, Col G	- Capital Outlay		0		
66	TR	Expenditures 15-22, L203, Col I	- Non-Capitalized Equipment		0		
67	MR/SS	Expenditures 15-22, L209, Col K	1125 Pre-K Programs		2,916		
68	MR/SS	Expenditures 15-22, L211, Col K	1225 Special Education Programs - Pre-K		8,403		
69	MR/SS	Expenditures 15-22, L213, Col K	1275 Remedial and Supplemental Programs - Pre-K		0		
70	MR/SS	Expenditures 15-22, L214, Col K	1300 Adult/Continuing Education Programs		0		
71	MR/SS	Expenditures 15-22, L217, Col K	1600 Summer School Programs		75		
72	MR/SS	Expenditures 15-22, L273, Col K	3000 Community Services		0		
73	MR/SS	Expenditures 15-22, L277, Col K	4000 Total Payments to Other Dist & Govt Units		0		
74							
75							
76					Total Deductions	\$	974,342
77					Total Operating Expenses (Regular K-12)		8,393,151
78					9 Mo ADA (See the General State Aid Claim for 2010-2011 (ISBE 54-33, L12)		843.59
79					Estimated OEPP	\$	9,949.32

	A	B	C	D	E	F	
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2009-10)						
2	This schedule is completed for school districts only.						
3							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount			
5							
80	PER CAPITA TUITION CHARGE						
81							
82	LESS OFFSETTING RECEIPTS/REVENUES:						
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		162,498		
94	ED-O&M	Revenues 9-14, L82, Col C, D	1700 Total District/School Activity Income		46,318		
95	ED	Revenues 9-14, L84, Col C	1811 Rentals - Regular Textbooks		37,367		
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		500		
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		0		
104	ED-O&M-TR	Revenues 9-14, L131, Col C, D, F	3100 Total Special Education		405,465		
105	ED-O&M-MR/SS	Revenues 9-14, L133, Col C, D, G	3200 Total Career and Technical Education		0		
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		5,258		
108	ED-O&M-MR/SS	Revenues 9-14, L146, Col C, D, G	3365 School Breakfast Initiative		180		
109	ED-O&M	Revenues 9-14, L147, Col C, D	3370 Driver Education		10,531		
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C, D, F, G	3500 Total Transportation		355,942		
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		12,435		
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		3,829		
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C, D, E, F, G	3780 Technology - Learning Technology Centers		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		0		
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		147,963		
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C, D, F, G	- Total Title I		108,885		
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C, D, F, G	- Total Title IV		2,392		
131	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C, D, F, G	4620 Fed - Spec Education - IDEA - Flow Through/Low Incidence		88,195		
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		8,002		
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments within range of C232 thru J259	4800 Total ARRA Program Adjustments		154,835		
161	ED, O&M, MR/SS	Revenues 9-14, L260, Col C, D, G	4904 Advanced Placement Fee/International Baccalaureate		0		
162	ED-TR-MR/SS	Revenues 9-14, L261, Col C, F, G	4905 Emergency Immigrant Assistance		0		
163	ED-TR-MR/SS	Revenues 9-14, L262, Col C, F, G	4909 Title III - English Language Acquisition		0		
164	ED-TR-MR/SS	Revenues 9-14, L263, Col C, F, G	4910 Learn & Serve America		0		
165	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C, D, F, G	4920 McKinney Education for Homeless Children		0		
166	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C, D, F, G	4930 Title II - Eisenhower Professional Development Formula		0		
167	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C, D, F, G	4932 Title II - Teacher Quality		36,590		
168	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C, D, F, G	4960 Federal Charter Schools		0		
169	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C, D, F, G	4991 Medicaid Matching Funds - Administrative Outreach		27,395		
170	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C, D, F, G	4992 Medicaid Matching Funds - Fee-for-Service Program		30,964		
171	ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C, D, F, G	4998 Other Restricted Revenue from Federal Sources (Describe & Itemize)		13,021		
172							
173							
174	Total Allowance for PCTC Computation				\$	1,658,565	
175	Net Operating Expense for PCTC Computation					6,734,586	
176	Total Depreciation Allowance (from page 27, Col I)					466,785	
177	Total Allowance for PCTC Computation					7,201,371	
178	9 Mo ADA					843.59	
179	Total Estimated PCTC				\$	8,536.58	

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination PROGRAM YEAR 2012							
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 12, 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	Support Services - Direct Costs (1-2000) and (5-2000)							
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> 186,403							
11	Value of Commodities Received for Fiscal Year 2010 <i>(Include the value of commodities when determining if an A-133 is required)</i> . 14,737							
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	SECTION II							
16	Estimated Indirect Cost Rate for Federal Program Year 2012 (Data subject to adjustment for "carry-forward" or "termination benefit" totals)							
17								
18			Restricted Program		Unrestricted Program			
19		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
20	Instruction	1000		5,395,106		5,395,106		
21	Support Services:							
22	Pupil	2100		333,431		333,431		
23	Instructional Staff	2200		334,810		334,810		
24	General Admin.	2300		319,194		319,194		
25	School Admin	2400		557,432		557,432		
26	Business:							
27	Direction of Business Spt. Srv.	2510	0	0	0	0		
28	Fiscal Services	2520	102,264	0	102,264	0		
29	Oper. & Maint. Plant Services	2540		773,596	773,596	0		
30	Pupil Transportation	2550		657,420		657,420		
31	Food Services	2560		148,633		148,633		
32	Internal Services	2570	0	0	0	0		
33	Central:							
34	Direction of Central Spt. Srv.	2610		0		0		
35	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
36	Information Services	2630		2,722		2,722		
37	Staff Services	2640	0	0	0	0		
38	Data Processing Services	2660	0	0	0	0		
39	Other:	2900		0		0		
40	Community Services	3000		0		0		
41	Total			102,264	8,522,344	875,860	7,748,748	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	102,264	Total Indirect costs:	875,860	
44				Total Direct Costs:	8,522,344	Total Direct Costs:	7,748,748	
45				=	1.20%	=	11.30%	

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 Count CUSD No. 535
 RCDT Number: 43-078-5350-26

Description	Funct. No.	Actual Expenditures, Fiscal Year 2010			Budgeted Expenditures, Fiscal Year 2011		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services		144,069		144,069	151,134		151,134
2. Special Area Administration Services	2330	0		0	0		0
3. Other Support Services - School Administration	2490	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
6. Direction of Central Support Services	2610	0		0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0	0	0	0
8. Totals		144,069	0	144,069	151,134	0	151,134
9. Percent Increase (Decrease) for FY2011 (Budgeted) over FY2010 (Actual)							5%

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2010" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2010.
 I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2011" 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 115 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 13, 2010 to ensure inclusion in the October 1, 2010 report, postmarked by January 7, 2011 to ensure inclusion in the March 1, 2011 report, or postmarked by August 12, 2011 to ensure inclusion in the October 1, 2011 report. Information on the waiver process can be found at 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 5, Line 12 - Other Current Assets - \$2,234 - Receivable due from employees for computers.
2. Page 10, Line 72 - Sales to Pupils - Other - \$10,741 - Milk Sales.
3. Page 10, Line 74 - Other Food Services - \$6,557 - Head Start Lunches.
4. Page 10, Line 78 - Admissions - Other - \$4,543 - Play/Musical.
5. Page 10, Line 81 - Other District Activity Revenue - \$7,460 - High School & Junior High PE Resale.
6. Page 11, Line 107 - Other Local Revenue
 - Educational Fund - \$2,297 - Refunds and Reimbursements.
 - Operations & Maintenance Fund - \$7,910 - E-Rate, \$30 - Reimbursements.
 - Transportation Fund - \$4,253 - Reimbursements.
 - Tort Fund - \$612 - Refunds.
7. Page 12, Line 183 - Other Restricted Grants-In-Aid Received Directly from the Federal Govt.
 - Capital Projects Fund - \$175,097 FEMA.
8. Page 13, Line 210 - Title I - Other - \$9,957 - RESPRO Grant.
9. Page 14, Line 270 - Other Restricted Revenue from Federal Sources
 - \$841 - Technonloy Grant
 - \$12,180 STEP Grant.
10. Page 15, Line 40 - Other Support Services - Pupils
11. \$7,671 - Computer Support.
12. \$1,447 - Employee Appreciation.

FORM SF-SAC (5-18-2010)

U.S. DEPT. OF COMM.— Econ. and Stat. Admin.— U.S. CENSUS BUREAU ACTING AS COLLECTING AGENT FOR OFFICE OF MANAGEMENT AND BUDGET

Data Collection Form for Reporting on AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS for Fiscal Year Ending Dates in 2010, 2011, or 2012

Complete this form, as required by OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

PART I GENERAL INFORMATION (To be completed by auditee, except for Items 6, 7, and 8)

1. Fiscal period ending date for this submission (Month: 06, Day: 30, Year: 2010)
2. Type of Circular A-133 audit (1 [X] Single audit, 2 [] Program-specific audit)
3. Audit period covered (1 [X] Annual, 2 [] Biennial, 3 [] Other - Months)

4. Auditee Identification Numbers
a. Primary Employer Identification Number (EIN): 36-2580500
d. Data Universal Numbering System (DUNS) Number: 19-322-0142
b. Are multiple EINs covered in this report? 1 [] Yes 2 [X] No
e. Are multiple DUNS covered in this report? 1 [] Yes 2 [X] No
c. If Part I, Item 4b = "Yes," complete Part I, Item 4c on the continuation sheet on Page 4.
f. If Part I, Item 4e = "Yes," complete Part I, Item 4f on the continuation sheet on Page 4.

5. AUDITEE INFORMATION
a. Auditee name: PUTNAM COUNTY CMSD NO. 535
b. Auditee address (Number and street): P.O. BOX 607, GRANVILLE, IL, ZIP + 4 Code: 6122679697
c. Auditee contact Name: JAY MCCRAKEN, Title: SUPERINTENDENT
d. Auditee contact telephone: (815) 882-2800
e. Auditee contact FAX: (815) 882-2802
f. Auditee contact E-mail: JAYMCCRACKEN@PUTNAM.K12.IL.US

6. PRIMARY AUDITOR INFORMATION (To be completed by auditor)
a. Primary auditor name: GORENZ AND ASSOCIATES, LTD.
b. Primary auditor address (Number and street): 4200 N. KNOXVILLE AVE., PEORIA, IL, ZIP + 4 Code: 61614-
c. Primary auditor contact Name: THOMAS R. PEPPER, CPA, Title: PARTNER
d. Primary auditor contact telephone: (309) 685-7621
e. Primary auditor contact FAX: (309) 685-4758
f. Primary auditor contact E-mail: TPEPPER@GORENZCPA.COM

g. AUDITEE CERTIFICATION STATEMENT - This is to certify that, to the best of my knowledge and belief, the auditee has: (1) engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, Items 1 and 3; (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and, (3) the information included in Parts I, II, and III of this data collection form is accurate and complete. I declare that the foregoing is true and correct.

g. AUDITOR STATEMENT - The data elements and information included in this form are limited to those prescribed by OMB Circular A-133. The information included in Parts II and III of the form, except for Part III, Items 7, 8, and 9a-9g, was transferred from the auditor's report(s) for the period described in Part I, Items 1 and 3, and is not a substitute for such reports. The auditor has not performed any auditing procedures since the date of the auditor's report(s). A copy of the reporting package required by OMB Circular A-133, which includes the complete auditor's report(s), is available in its entirety from the auditee at the address provided in Part I of this form. As required by OMB Circular A-133, the information in Parts II and III of this form was entered in this form by the auditor based on information included in the reporting package. The auditor has not performed any additional auditing procedures in connection with the completion of this form.

Auditee certification: NOT FOR SUBMISSION Date: NOT FOR SUBMISSION

Name of certifying official: NOT FOR SUBMISSION

Title of certifying official: NOT FOR SUBMISSION

7a. Add Secondary auditor information? (Optional) 1 [] Yes 2 [X] No

b. If "Yes," complete Part I, Item B on the continuation sheet on page 5.

Auditor certification: NOT FOR SUBMISSION Date: NOT FOR SUBMISSION

PART II FINANCIAL STATEMENTS (To be completed by auditor)

1. Type of audit report

Mark either: 1 Unqualified opinion **OR**
any combination of: 2 Qualified opinion 3 Adverse opinion 4 Disclaimer of opinion

2. Is a "going concern" explanatory paragraph included in the audit report? 1 Yes 2 No

3. Is a significant deficiency disclosed? 1 Yes 2 No

4. Is a material weakness disclosed? 1 Yes 2 No

5. Is a material noncompliance disclosed? 1 Yes 2 No

PART III FEDERAL PROGRAMS (To be completed by auditor)

1. Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending \$500,000 or more in Federal awards that have separate A-133 audits which are not included in this audit? (AICPA Audit Guide, Chapter 13) 1 Yes 2 No

2. What is the dollar threshold to distinguish Type A and Type B programs? (OMB Circular A-133 § .520(b)) \$ 300,000

3. Did the auditee qualify as a low-risk auditee? (§ .530) 1 Yes 2 No

4. Is a significant deficiency disclosed for any major program? (§ .510(a)(1)) 1 Yes 2 No

5. Is a material weakness disclosed for any major program? (§ .510(a)(1)) 1 Yes 2 No

6. Are any known questioned costs reported? (§ .510(a)(3) or (4)) 1 Yes 2 No

7. Were Prior Audit Findings related to direct funding shown in the Summary Schedule of Prior Audit Findings? (§ .315(b)) 1 Yes 2 No

8. Indicate which Federal agency(ies) have current year audit findings related to direct funding or prior audit findings shown in the Summary Schedule of Prior Audit Findings related to direct funding. (Mark (X) all that apply or None)

- | | | | |
|--|---|--|--|
| 98 <input type="checkbox"/> U.S. Agency for International Development | 39 <input type="checkbox"/> General Services Administration | 89 <input type="checkbox"/> National Archives and Records Administration | 19 <input type="checkbox"/> U.S. Department of State |
| 10 <input type="checkbox"/> Agriculture | 93 <input type="checkbox"/> Health and Human Services | 05 <input type="checkbox"/> National Endowment for the Arts | 20 <input type="checkbox"/> Transportation |
| 23 <input type="checkbox"/> Appalachian Regional Commission | 97 <input type="checkbox"/> Homeland Security | 06 <input type="checkbox"/> National Endowment for the Humanities | 21 <input type="checkbox"/> Treasury |
| 11 <input type="checkbox"/> Commerce | 14 <input type="checkbox"/> Housing and Urban Development | 47 <input type="checkbox"/> National Science Foundation | 64 <input type="checkbox"/> Veterans Affairs |
| 94 <input type="checkbox"/> Corporation for National and Community Service | 03 <input type="checkbox"/> Institute of Museum and Library Services | 07 <input type="checkbox"/> Office of National Drug Control Policy | 00 <input checked="" type="checkbox"/> None |
| 12 <input type="checkbox"/> Defense | 15 <input type="checkbox"/> Interior | 59 <input type="checkbox"/> Small Business Administration | <input type="checkbox"/> Other - Specify: |
| 84 <input type="checkbox"/> Education | 16 <input type="checkbox"/> Justice | 96 <input type="checkbox"/> Social Security Administration | |
| 81 <input type="checkbox"/> Energy | 17 <input type="checkbox"/> Labor | | |
| 66 <input type="checkbox"/> Environmental Protection Agency | 09 <input type="checkbox"/> Legal Services Corporation | | |
| | 43 <input type="checkbox"/> National Aeronautics and Space Administration | | |

FORM SF-SAC (5-18-2010)

PART III FEDERAL PROGRAMS - Continued

9. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR									10. AUDIT FINDINGS		
Federal Agency Prefix ¹ (a)	CFDA Number		Research and development (c)	A R R A ³ (d)	Name of Federal program (e)	Amount expended (f)	Direct award (g)	Major program		Type(s) of compliance requirement(s) ⁵ (a)	Audit finding reference number(s) ⁶ (b)
	Extension ² (b)							Major program (h)	If yes, type of audit report ⁴ (i)		
1 0	.555		1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	SCHOOL LUNCH - REGULAR, FREE & REDUCED	\$ 117,395 .00	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input checked="" type="checkbox"/> Y 2 <input type="checkbox"/> N	U	O	N/A
1 0	.553		1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	SCHOOL BREAKFAST PROGRAM	\$ 30,568 .00	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input checked="" type="checkbox"/> Y 2 <input type="checkbox"/> N	U	O	N/A
1 0	.555		1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	FOOD DONATION	\$ 14,737 .00	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input checked="" type="checkbox"/> Y 2 <input type="checkbox"/> N	U	O	N/A
8 4	.010		1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	TITLE I - LOW INCOME	\$ 112,440 .00	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N		O	N/A
8 4	.389		1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input checked="" type="checkbox"/> Y 2 <input type="checkbox"/> N	TITLE I - LOW INCOME	\$ 49,335 .00	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N		O	N/A
8 4	.186		1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	TITLE IV - DRUG FREE SCHOOLS - FORMULA	\$ 2,392 .00	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N		O	N/A
8 4	.394		1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input checked="" type="checkbox"/> Y 2 <input type="checkbox"/> N	GENERAL STATE AID - EDUCATION SFSP	\$ 64,641 .00	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input checked="" type="checkbox"/> Y 2 <input type="checkbox"/> N	U	O	N/A
8 4	.397		1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input checked="" type="checkbox"/> Y 2 <input type="checkbox"/> N	GENERAL STATE AID - GOVERNMENT SFSP	\$ 21,488 .00	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input checked="" type="checkbox"/> Y 2 <input type="checkbox"/> N	U	O	N/A
8 4	.367		1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	TITLE II - TEACHER QUALITY	\$ 41,964 .00	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N		O	N/A
8 4	.318		1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	TECHNOLOGY - ENHANCING EDUCATION	\$ 841 .00	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N		O	N/A
TOTAL FEDERAL AWARDS EXPENDED						\$ 759,672 .00					

¹ See Appendix 1 of instructions for valid Federal Agency two-digit prefixes.

² Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available. (See Instructions)

³ American Recovery and Reinvestment Act of 2009 (ARRA).

⁴ If major program is marked "Yes," enter only **one** letter (**U** = Unqualified opinion, **Q** = Qualified opinion, **A** = Adverse opinion, **D** = Disclaimer of opinion) corresponding to the type of audit report in the adjacent box. If major program is marked "No," leave the type of audit report box blank.

⁵ Enter the letter(s) of all type(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, significant deficiency (including material weaknesses), questioned costs, fraud, and other items reported under § .510(a)) reported for each Federal program.

- | | | | |
|------------------------------------|--|--|---------------------------------|
| A. Activities allowed or unallowed | E. Eligibility | I. Procurement and suspension and debarment | L. Reporting |
| B. Allowable costs/cost principles | F. Equipment and real property management | J. Program income | M. Subrecipient monitoring |
| C. Cash management | G. Matching, level of effort, earmarking | K. Real property acquisition and relocation assistance | N. Special tests and provisions |
| D. Davis - Bacon Act | H. Period of availability of Federal funds | | O. None |
| | | | P. Other |

⁶ N/A for NONE

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FORM SF-SAC (5-18-2010)

PART III FEDERAL PROGRAMS - Continued

9. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR

10. AUDIT FINDINGS

Federal Agency Prefix ¹ (a)	CFDA Number Extension ² (b)	Research and development (c)	A R R A ³ (d)	Name of Federal program (e)	Amount expended (f)	Direct award (g)	Major program		Type(s) of compliance requirement(s) ⁵ (a)	Audit finding reference number(s) ⁶ (b)
							Major program (h)	If yes, type of audit report ⁴ (i)		
8 4	.027	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	IDEA - FLOW-THROUGH	\$ 88,473 .00	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input checked="" type="checkbox"/> Y 2 <input type="checkbox"/> N	U	O	N/A
8 4	.391	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input checked="" type="checkbox"/> Y 2 <input type="checkbox"/> N	IDEA - FLOW-THROUGH	\$ 156,259 .00	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input checked="" type="checkbox"/> Y 2 <input type="checkbox"/> N	U	O	N/A
8 4	.010	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	TITLE I - SCHOOL IMPROVEMENT	\$ 11,360 .00	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N		O	N/A
8 4	.126	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	VR GRANTS - STEP	\$ 12,180 .00	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N		O	N/A
8 4	.048	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	V.E. PERKINS - TITLLE III C - SECONDARY	\$ 6,668 .00	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N		O	N/A
9 3	.778	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	MEDICAID ADMINISTRATIVE OUTREACH	\$ 28,931 .00	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N		O	N/A
	.	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N		\$.00	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N			
	.	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N		\$.00	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N			
	.	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N		\$.00	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N			
	.	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N		\$.00	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N			
TOTAL FEDERAL AWARDS EXPENDED					\$ 759,672 .00					

¹ See Appendix 1 of instructions for valid Federal Agency two-digit prefixes.

² Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available. (See Instructions)

³ American Recovery and Reinvestment Act of 2009 (ARRA).

⁴ If major program is marked "Yes," enter only o n e letter (U = Unqualified opinion, Q = Qualified opinion, A = Adverse opinion, D = Disclaimer of opinion) corresponding to the type of audit report in the adjacent box. If major program is marked "No," leave the type of audit report box blank.

⁵ Enter the letter(s) of all type(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, significant deficiency (including material weaknesses), questioned costs, fraud, and other items reported under § 510(a)) reported for each Federal program.

- A. Activities allowed or unallowed
- B. Allowable costs/cost principles
- C. Cash management
- D. Davis -- Bacon Act

- E. Eligibility
- F. Equipment and real property management
- G. Matching, level of effort, earmarking
- H. Period of availability of Federal funds

- I. Procurement and suspension and debarment
- J. Program income
- K. Real property acquisition and relocation assistance

- L. Reporting
- M. Subrecipient monitoring
- N. Special tests and provisions
- O. None
- P. Other

⁶ N/A for NONE

PART I **Item 5 Continuation Sheet**

c. List the multiple Employer Identification Numbers (EINs) covered in this report.

f. List the multiple DUNS covered in the report.

1	N	L	A	21	41	1	N	L	A	21
2	-	-	-	22	42	2	-	-	-	22
3	-	-	-	23	43	3	-	-	-	23
4	-	-	-	24	44	4	-	-	-	24
5	-	-	-	25	45	5	-	-	-	25
6	-	-	-	26	46	6	-	-	-	26
7	-	-	-	27	47	7	-	-	-	27
8	-	-	-	28	48	8	-	-	-	28
9	-	-	-	29	49	9	-	-	-	29
10	-	-	-	30	50	10	-	-	-	30
11	-	-	-	31	51	11	-	-	-	31
12	-	-	-	32	52	12	-	-	-	32
13	-	-	-	33	53	13	-	-	-	33
14	-	-	-	34	54	14	-	-	-	34
15	-	-	-	35	55	15	-	-	-	35
16	-	-	-	36	56	16	-	-	-	36
17	-	-	-	37	57	17	-	-	-	37
18	-	-	-	38	58	18	-	-	-	38
19	-	-	-	39	59	19	-	-	-	39
20	-	-	-	40	60	20	-	-	-	40

FORM SF-SAC (5-18-2010)

PART I GENERAL INFORMATION - Continued

8. Part I, Item 8, Secondary Auditor's Contact Information. (List the Secondary Auditor's Contact information)

1. a. Secondary Auditor name N / A b. Secondary Auditor address (Number and street) City State ZIP + 4 Code	2. a. Secondary Auditor name b. Secondary Auditor address (Number and street) City State ZIP + 4 Code	3. a. Secondary Auditor name b. Secondary Auditor address (Number and street) City State ZIP + 4 Code
c. Secondary Auditor contact Name Title d. Secondary Auditor contact telephone e. Secondary Auditor contact FAX f. Secondary Auditor contact E-mail	c. Secondary Auditor contact Name Title d. Secondary Auditor contact telephone e. Secondary Auditor contact FAX f. Secondary Auditor contact E-mail	c. Secondary Auditor contact Name Title d. Secondary Auditor contact telephone e. Secondary Auditor contact FAX f. Secondary Auditor contact E-mail
4. a. Secondary Auditor name b. Secondary Auditor address (Number and street) City State ZIP + 4 Code	5. a. Secondary Auditor name b. Secondary Auditor address (Number and street) City State ZIP + 4 Code	6. a. Secondary Auditor name b. Secondary Auditor address (Number and street) City State ZIP + 4 Code
c. Secondary Auditor contact Name Title d. Secondary Auditor contact telephone e. Secondary Auditor contact FAX f. Secondary Auditor contact E-mail	c. Secondary Auditor contact Name Title d. Secondary Auditor contact telephone e. Secondary Auditor contact FAX f. Secondary Auditor contact E-mail	c. Secondary Auditor contact Name Title d. Secondary Auditor contact telephone e. Secondary Auditor contact FAX f. Secondary Auditor contact E-mail

Page 5

Recommendation to approve annual audit by Gorenz and Associates

As superintendent, I recommend approval of the annual audit presented to the Board of Education by Gorenz and Associates.

Rationale

The annual audit was thoroughly completed by Gorenz and Associates, and it will be presented at the Board of Education meeting. (Please note the attachment regarding the annual audit for Putnam County CUSD 535.)

District Goal

Maintain strong fiscal responsibility in the Putnam County School District.

ILLINOIS STATE BOARD OF EDUCATION

School Business Services Division
217/785-8779

Original: X
Amended:

CERTIFICATE OF TAX LEVY

A copy of this Certificate of Tax Levy shall be filed with the County Clerk of each county in which the school district is located on or before the last Tuesday of December.

District Name Putnam County CUSD #535	District Number 0--5-35	County Putnam
--	----------------------------	------------------

Amount of Levy

Educational	\$ 3,596,842	Fire Prevention & Safety *	\$ 64,800
Operations & Maintenance	\$ 628,800	Tort Immunity	\$ 0
Transportation	\$ 279,900	Special Education	\$ 55,900
Working Cash	\$ 64,800	Leasing	\$ 64,800
Municipal Retirement	\$ 20,000	Other	\$ 0
Social Security	\$ 140,000	Other	\$ 0
		Total Levy	\$ 4,915,842

* Includes Fire Prevention, Safety, Energy Conservation, Disabled Accessibility, School Security, and Specified Repair Purposes.

See explanation on reverse side.

Note: Any district proposing to adopt a levy must comply with the provisions set forth in the Truth in Taxation Law.

We hereby certify that we require:

the sum of 3,596,842 dollars to be levied as a special tax for educational purposes; and
 the sum of 628,800 dollars to be levied as a special tax for operations and maintenance purposes; and
 the sum of 279,900 dollars to be levied as a special tax for transportation purposes; and
 the sum of 64,800 dollars to be levied as a special tax for a working cash fund; and
 the sum of 20,000 dollars to be levied as a special tax for municipal retirement purposes; and
 the sum of 140,000 dollars to be levied as a special tax for social security purposes; and
 the sum of 64,800 dollars to be levied as a special tax for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes; and
 the sum of 0 dollars to be levied as a special tax for tort immunity purposes; and
 the sum of 55,900 dollars to be levied as a special tax for special education purposes; and
 the sum of 64,800 dollars to be levied as a special tax for leasing of educational facilities or computer technology or both, and temporary relocation expense purposes; and
 the sum of 0 dollars to be levied as a special tax for _____; and
 the sum of 0 dollars to be levied as a special tax for _____
 on the taxable property of our school district for the year _____.

Signed this _____ day of _____ 20____. _____
(President)

(Clerk or Secretary of the School Board of Said School District)

When any school is authorized to issue bonds, the school board shall file a certified copy of the resolution in the office of the county clerk of each county in which the district is situated to provide for the issuance of the bonds and to levy a tax to pay for them. The county clerk shall extend the tax for bonds and interest as set forth in the certified copy of the resolution, each year during the life of the bond issue. Therefore to avoid a possible duplication of tax levies, the school board should not include a levy for bonds and interest in the district's annual tax levy.

Number of bond issues of said school district that have not been paid in full 0.

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 535, Putnam County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2010, was filed in the office of the County Clerk of this County on _____, _____.

In addition to an extension of taxes authorized by levies made by the Board of Education (Directors), an additional extension(s) will be made, as authorized by resolution(s) on file in this office, to provide funds to retire bonds and pay interest thereon.

The total levy, as provided in the original resolution(s), for said purposes for the year 2010, is \$ _____.

(Signature of County Clerk)

(Date)

(County)

EXPLANATION

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax annually, for educational purposes, upon all the taxable property of the district at the value, as equalized or assessed by the Department of Revenue (Section 17-2 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax annually, for operations and maintenance purposes, upon all the taxable property of the district at the value, as equalized or assessed by the Department of Revenue (Section 17-2 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax annually, for transportation purposes, upon all the taxable property of the district at the value, as equalized or assessed by the Department of Revenue (Section 17-2 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax known as a Working Cash Fund Tax upon all the taxable property of the district, annually (Section 20-3 of the School Code).

The school board of any school district may levy a tax for municipal retirement purposes in a sum sufficient to provide all the contributions required of the school district by including the amount to be levied for such purposes in the Certificate of Tax Levy for other school taxes, or such district may file with the county clerk a separate certificate or resolution setting forth the amount of tax to be levied for such purpose (40 ILCS 5/7-171).

The school board of any school district may levy a tax for social security (includes Medicare only) purposes in a sum sufficient to provide all the contributions required of the school district by including the amount to be levied for such purposes in the Certificate of Tax Levy for other taxes, or such district may file with the county clerk a separate certificate or resolution setting forth the amount of tax to be levied for such purpose (40 ILCS 5/21-110, 21-110.1).

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax upon all the taxable property of the district at the value as equalized or assessed by the Department of Revenue for the purposes of professional surveys, alterations, and reconstruction for fire prevention, safety, energy conservation, disabled accessibility, school security, and specified repair purposes upon meeting certain statutory conditions (Section 17-2.11 of the School Code).

The school board of any school district may levy a tax upon all the taxable property within the district for tort immunity purposes in a sum sufficient to pay the costs of purchasing such insurance or sufficient to pay any tort judgment, settlement, or insurance imposed upon it under the Local Government and Governmental Employees Tort Immunity Act including liabilities under the Workers' Compensation Act, Occupational Diseases Act, or the Unemployment Insurance Act 745 ILCS 10/9-107 and Section 17-2.5 of the School Code).

The school board of any school district may levy, with voter approval, a tax upon the full, fair cash value as equalized or assessed by the Department of Revenue within the district for capital improvement purposes (which levy is in addition to that for building purposes) and such funds are to be levied, accumulated, and spent only in accordance with Section 17-2.3 of the School Code.

The school board of any school district having a population of less than 500,000 inhabitants, by proper resolution, may levy an annual tax upon the full, fair cash value as equalized or assessed by the Department of Revenue for special education purposes including the purposes authorized by Section 10-22.31b and Section 17-2.2a of the School Code.

The school board of any school district having a population of less than 500,000 inhabitants, with voter approval, may levy a tax annually, for summer school purposes, upon all the taxable property of the district at the value, as equalized or assessed by the Department of Revenue (Section 17-2.1 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may, by proper resolution, levy an annual tax upon the value as equalized or assessed by the Department of Revenue for a period of not more than five years for area vocational education building purposes including the purposes authorized by Section 10-22.31b of the School Code, upon the condition that there are not sufficient funds available in the operations and maintenance fund of the district to pay the cost thereof. Such tax shall not be levied without the prior approval of the State Superintendent of Education and prior approval by a majority of the electors voting upon the proposition at a general or special election (Section 17-2.4 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may levy an annual tax not to exceed 0.05% upon the taxable property, as equalized or assessed by the Department of Revenue, for the purposes of leasing educational facilities or computer technology or both, and for temporary relocation expense (Section 17-2.2c of the School Code).

The school board of any school district, upon determining that a surplus of funds is available, shall adopt a resolution or ordinance reducing the tax levy of such district for the year for which the resolution or ordinance is adopted. The district shall certify the action to the county clerk who shall abate the levy in accordance with the provision of the ordinance (35 ILCS 200/18-20).

The Truth in Taxation Law affects all units of local government, school districts, and community colleges, including home rule units, who are authorized to levy property taxes. For the requirements of the law, refer to 35 ILCS 200/18-55 et seq.

PUTNAM COUNTY CUSD #535
BOARD OF EDUCATION EXECUTIVE SESSION AGENDA
OCTOBER 18, 2010
6:30 P.M.

- I. Personnel
 - Hire:
 - A. Jordan Hubinsky – Assistant Wrestling Coach
 - B. John Heiser – High School Agriculture Teacher
 - C. Jennifer Dudek – JH Cheerleading
 - D. Carl Carlson – 7th and 5/6th Boys Basketball
 - One Year Positions for Posting:
 - A. 2 part-time RtI Math teachers
 - B. Part-time Guidance Secretary
- II. Release Executive Session Minutes of March 4, 2010 – August 16, 2010

Jordan Hubinsky

Permanent Address: 7 Ladd Lane, Spring Valley, Illinois 61362

JR-Hubinsky@wiu.edu

815-878-6525

Education

Bachelor of Science in Law Enforcement and Justice Administration

Bachelor of Science in Recreation, Park and Tourism Administration

Western Illinois University – Macomb, Illinois December 2009

Associates of Arts in Criminal Justice

Illinois Valley Community College – Oglesby, Illinois May 2007

Work Experience

Western Illinois University Campus Recreation Macomb, IL [9/07 – 5/09]

Lead Facility Supervisor/Lifeguard

- Monitored student employees and facility guests
- Supervised facility maintenance and upkeep
- Responsible for closing the facility
- Mediated multiple facility activities
- Assisted in instructing lifeguard in-services

Illinois Valley YMCA Peru, IL [8/06 – 5/09]

Supervisor/Lifeguard Instructor/Lifeguard

- Taught and test new lifeguards
- Instructed lifeguard in-service training
- Supervised staff and water park facility
- Inspected equipment and tested water
- Scheduled staff

Camp Tuckabatchee Ottawa, IL [6/06 – 8/06]

Camp Counselor/Lifeguard

- Instructed and educated outdoor skills and importance of nature
- Supervised children ages six to fourteen years old
- Head lifeguard on canoe trips on Fox River

Internship Experience

Illinois Department of Natural Resources: Region 1 Office Sterling, IL [5/09-7/09]

- Assisted in daily activities of the Region 1 Land Manager
- Created safety guidelines for various jobs in Illinois State Parks
- Assisted Fisheries for two weeks doing Water Basin Surveys
- Worked in various Illinois State Parks

Illinois Conservation Police

- Assisted in daily activities and patrolled by truck, boat, and foot in Bureau, Putnam, and LaSalle Counties
- Assisted in writing citations and arrests

Bureau County Sheriff's Office

- Assisted Correctional, Communications, Patrol, and Investigation deputies and sergeants

Related Experience

Western Illinois Fishing Club: President/Treasurer [9/07 – 5/09]

- Arrange and coordinate approximately twenty fishing tournaments and numerous meetings
- Advertise for tournaments and interest meetings
- Assist in creating and arranging club website
- 1st place at 2008 Leatherneck Bass Tournament
- 5th place and Biggest Bass Award in 2009 Illinois Collegiate State Championship

Ellis and Associates 2008 Regional Lifeguard Challenge: Judge/Coach

- Judged in multiple lifeguard scenarios
- Coached Illinois Valley YMCA lifeguard team whose four members received two 1st place metals, one 2nd place metal, and one 5th place metal out of 32 other teams

Certifications

- American Red Cross CPR, First Aid, and Lifeguard Certification
- Jeff Ellis & Associates Lifeguard Instructor Certification
- OSHA Certification (30 hour training course)

Jordan Hubinsky

Permanent Address: 7 Ladd Lane, Spring Valley, Illinois 61362
JR-Hubinsky@wiu.edu
815-878-6525

References

Jason Ruehle
Assistant Director of Facilities and Aquatics
Western Illinois University Campus Recreation
309-298-1796
JP-Ruehle@wiu.edu

James Modglin
Regional Land Manager
Illinois Department of Natural Resources
815-625-2968
jmodglin@dnrmail.state.il.us

Bryan Tapley
Illinois Conservation Police Officer
Illinois Conservation Police
815-481-0038
Bryan.Tapley@illinois.gov

John Alexander Heiser

715 Oxford Drive
Byron, IL 61010
jaheise@ilstu.edu

Mr. Bob Peterson
Principal of Putnam County High School
402 E. Silverspoon
P.O. Box 341
Granville, IL 61326

Dear Mr. Peterson,

I was informed by Mr. Daryle Wragge that Putnam County High School will be opening a position of high school agriculture teacher and FFA advisor for the Fall of 2011. I would like to submit my application for the position. Attached you will find my resume.

I am senior at Illinois State University and will be student teaching in the spring of 2011 at Seneca High School. I have known since high school that I want to be a high school agriculture teacher and FFA advisor. FFA had a major impact on my life and I was inspired to work toward my American Degree. I achieved this honor and recognition at the 2008 National FFA Convention. As part of my FFA activities I have held many leadership positions such as Section Reporter, Chapter Vice and Chapter President. Since high school I have continued to be involved agriculture organizations such as PAS, Collegiate FFA, and the FFA Alumni. I started an FFA Alumni in my home town. I have been the Byron FFA Alumni Vice President for three years. Besides being part of agriculture organizations, I have five years of experience in the agriculture industry. These experiences have assisted me in developing a solid "real world" agriculture knowledge base as well as continuing to develop my strong work ethic.

I feel I would be an excellent candidate for this position, and it would be an outstanding opportunity for my professional goals. With the strong foundation that has been laid and a great tradition to carry on, I would work tirelessly to continue and build on this tradition. With my agricultural experiences and my participation in the FFA, I feel that I would be a good candidate. I would welcome the opportunity to work with you and your teaching team.

Please feel free to contact me at (815) 509-5404 if you would like additional information. I am available for an interview at your convenience. Thank you once again for considering me as an applicant for your position of Agriculture Teacher and FFA advisor. Thank you for your time.

Sincerely,



John A. Heiser

John Alexander Heiser

Home Address

715 Oxford Drive
Byron, Illinois 61010
(815)-234-3067
jaheise@ilstu.edu

University Address

408 W. Vernon Apart 404
Normal, Illinois 61761
(815)-509-5404
jaheise@ilstu.edu

References

Mr. Jim Black
General Manger of Maplehurst Farms Inc.
936 Moore Rd.
Rochelle, IL 61068
815-562-8723
jim@maplehurstfarms.com

Dr. Richard Steffen
Associate Professor of Agricultural Education
Campus Box 5020
Illinois State University
Normal, IL 61791
309-438-8084
rwsteff@ilstu.edu

Mr. Eric Tryggestad
High School Agriculture Teacher
696 Colfax St.
Byron, IL 61010
815-978-7998
TRYGGEE@BYRON.OGLE.K12.IL.US

Mr. Marty Voiles
High School Principal
696 N. Colfax St.
Byron, IL 61010
815-234-5491 ext. 226
VOILESM@BYRON.OGLE.K12.IL.US

Mr. Larry Spaulding
High School Baseball Coach, Retired Teacher
115 E. 5th
Byron, IL 61010
815-234-3053

John Alexander Heiser

Home Address

715 Oxford Drive
Byron, Illinois 61010
(815)-234-3067
jaheise@ilstu.edu

University Address

408 W. Vernon Apart 404
Normal, Illinois 61761
(815)-509-5404
jaheise@ilstu.edu

Objective

To obtain position teaching in a dynamic High School Agriculture program with an active FFA and SAE program and strong community service record on which I can build a top quality, state and nationally recognized program.

Education

Illinois State University, Normal, Illinois
Bachelors of Science in **Agriculture Education 3.83/4.0 GPA**
Joliet Junior College, Joliet, Illinois
Associates of Art: Agriculture Transfer 4.0/4.0 GPA

Expected graduation date: May 2011

Graduated: May 2009

Relevant Coursework Completed

Crop Production	Soils	Horticulture
Agriculture Mechanics	Agricultural Economics	Resources, Food& society: A Global Perspective
Macro and Micro Economics	Animal Science	Feed and Nutrition
Agriculture and the Environment	Fruit and Vegetable Production	Agricultural Safety and Health

Clinical Education Experience and Observations

Unity Center, Normal, Illinois

- Worked closely with students and assisted students with homework assignments from ages of 5 to 17
- Volunteered approximately 60 hours
- Taught agriculture lessons and helped run their 4-H chapter

GAST Secondary Internship program, Lexington, Illinois

- Gained 70 additional hours of experience
- Made a lesson plan, lecture notes, quizzes and test on Digestive System and Feed Problems
- Coached the Greenhand Quiz bowl team, environmental team and the livestock judging team.
- Helped students with their SAE's
- Developed a recruitment letter for next year's freshmen

Relevant Agriculture Experience

Maplehurst Farms, Rochelle, Illinois

May 2009 to January 2010

Laborer in Agronomy Department & Grain Department

- Delivered seed and chemicals
- Helped mix chemicals
- Operated forklift
- Tendered to sprayers and airplane

Hintzsche Fertilizer, Inc., Maple Park, Illinois

June 2006 to August 2008

Crop Scout Intern

- Scouted crops for weeds, insects, and disease; compiled reports for my supervisor
- Dug roots and staged the crops
- Conducted population checks

Leadership Activities and Awards

- **Vice President** of the Byron FFA Alumni 2007- 2010 and **head of the scholarship committee**
- PAS contest: crops, interview, college bowl, **Prepared Public Speaking (won state in spring 2009)**
- Received FFA American Degree Fall of 2008

Computer Skills

Computer Basics, Word, Excel, Access and Power Point

Bob Peterson

From: "Jim Black" <jim@maplehurstfarms.com>
To: "Bob Peterson" <peterseb@putnam.k12.il.us>
Sent: Tuesday, August 03, 2010 12:50 PM
Subject: Re: reference

Mr. Peterson,

John Heiser has worked for Maplehurst Farms in Rochelle Illinois for the past two summers and when he had vacation from college. Maplehurst Farms is a grain elevator, agronomy and trucking business in northern Illinois. I have known John's father for a number of years and have gone to FFA functions and other agriculture events John has been involved with.

John is one of those individuals that shows much more maturity than his age. He is the type of person that you would like all of your employees to follow his discipline and work ethic. He is truly a pleasure to work with. He willingly and cheerfully works the grueling hours that are necessary to complete planting and spraying season. He works well with everyone under pressure and is truly a team player. He always keeps himself busy when he has completed his assigned tasks. John has helped us from having numerous untimely breakdowns with his mechanical abilities. He offers suggestions on ways that we may improve service to our customers.

In his hiring interview he mentioned that he wanted to teach since he was in High School. Talking with him it is obvious that he has a passion to teach. Being a past 4-H and FFA member myself it is rewarding to see we have qualified young men and women that truly care and have a passion for educating youth.

John is not only an excellent example for teaching and FFA advisor but also as a person and employee. You would be very fortunate to have him as a teacher and FFA advisor.

John will be missed at Maplehurst when he returns to his education. The truth of the matter is I have offered John a full time position at Maplehurst when his education is complete at much more than he can make teaching. He insists that teaching is what he wants to do and that helping young people in agriculture and teaching to him is more rewarding than making money. I know he will be rewarded for his passion.

If you have any concern please contact me at your convenience. Thanks you.

Regards,

Jim Black
 General Manager
 Maplehurst Farms
 815 562 8723

On Mon, Aug 2, 2010 at 10:52 AM, Bob Peterson <peterseb@putnam.k12.il.us> wrote:

My name is Bob Peterson, Principal at Putnam County High School. John Heiser is applying for a job here at PC as an Agriculture Instructure. John put you down as a reference. Would you take a few minutes to answer a few questions?

Tell me your relationship to John?
 What are your feelings about him as a teacher?
 What type of work ethic does he have?
 Will he do well in both the classroom and the shop?
 What type of FFA sponsor would he make?

Thanks,
 Mr. Peterson

Mr. Bob Peterson

Re: John Heiser Reference/answers to questions

1. My relationship with John started eight years ago. I was in my first year of teaching at Byron HS and John was a freshman in my Intro to Agriculture Science class. For the next four years he took all my classes and was an active member of the FFA. He served as an officer each of the next three years, serving as President his senior year. After he graduated, he continued to be involved with the Byron FFA and even started our FFA alumni chapter.
2. I have a lot of confidence in him as a young teacher. Teaching Agriculture can be a very difficult job. Where John may lack in experience, especially with curriculum and instruction, he will have the support of many Ag teachers across the state. He will have access to all sorts of state approved curriculum and can have all my lesson plans. His experience will only be enhanced as he student teaches in Seneca, one of the top programs in the state.
3. John's work ethic is far above most people his age. Even as a high school student he always put in extra effort in every endeavor he chose. He always came in early to my classroom, and asked questions about lessons or upcoming tests. He would then go seek out his other teachers and do the same thing. If we had FFA events coming up, he would volunteer to help teach the younger members about the contests. For our community service or fundraising events, he was always there... after school, weekends, summertime, whatever needed to be done he helped accomplish.
4. All young teachers are going to struggle at some point in the classroom or the shop. What John may lack in experience he will make up for in his work ethic, desire and passion for agriculture. As I've state before, he will only get better after teaching at Seneca, and will have the support of his peers. I have no reservations about him teaching lessons or labs. Knowing his personality, he will have high standards for his students.
5. His role as FFA advisor will be one of his greatest attributes. He participated in almost all the contests, received his State and American FFA Degree, conducted meetings as FFA President, taught contests to other students, and has stayed involved in this organization through his college years.

Feel free to contact me with any further questions,
Eric Tryggestad
Byron HS
Agriculture Instructor



PUTNAM COUNTY JUNIOR HIGH
"Where CHARACTER COUNTS!"



13183 North 350th Avenue
McNabb, Illinois 61335

Phone (815) 882-2116
Fax (815) 882-2299

Carl B. Carlson - Principal
carlsonc@putnam.k12.il.us

October 7, 2010

To Putnam County School Board Members:

It is the recommendation to hire the following people to fill the winter extracurricular vacancies posted for the 2010-2011 school year

<u>Name</u>	<u>Assignment</u>
Jennifer Dudek	Cheerleading Sponsor
Carl Carlson	7th Grade Boys' Basketball Coach 5/6 th Boys' Basketball Coach

Yours in education,

Carl B. Carlson
Principal
Putnam County Junior High

Putnam County CUSD No.535
RtI – Math Teacher
Job Description

Job Summary:

- This person will be responsible for teaching remedial math skills in grades kindergarten through 5th.
- This person will provide individual and small group instruction.
- Collaboration with building administration and classroom teachers will be required.
- This position will be fifteen hours per of classroom instruction and three hours per week of planning and collaboration. Time will be shared between the primary and elementary schools.
- He/She will also be responsible for conducting and organizing progress monitoring for all Tier II and Tier III students.
- Maintain paperwork consistently, appropriately and in a timely manner.
- Maintain the confidentiality of schools, teachers, and classrooms.

Qualifications:

Appropriate Illinois Teaching License

Preferences: Knowledge of Aimsweb and Response to Intervention (RtI). Experience implementing research based interventions in math.

Salary:

According to the Collective Bargaining Agreement

(Board Information Only)

\$13, 625.00 plus TRS

Putnam County CUSD No.535
RtI – Math Teacher at HS/JH
Job Description

Job Summary:

- This person will be responsible for teaching remedial math skills in grades 6th through 12th.
- This person will provide individual and small group instruction.
- Collaboration with building administration and classroom teachers will be required.
- This position will be fifteen hours of classroom instruction and three hours per week of planning and collaboration. Time will be shared between the high school and junior high school.
- He/She will also be responsible for conducting and organizing progress monitoring for all Tier II and Tier III students.
- He/She will have experience and knowledge in PSAE/ACT student preparation
- Maintain paperwork consistently, appropriately and in a timely manner.
- Maintain the confidentiality of schools, teachers, and classrooms.

Qualifications:

Appropriate Illinois Teaching License

Preferences: Knowledge of Aimsweb and Response to Intervention (RtI). Experience implementing research based interventions in math.

Salary:

According to the Collective Bargaining Agreement

(Board Information Only)

\$13, 625.00 plus TRS

GUIDANCE SECRETARY

QUALITIES AND SKILLS:

- Confidentiality
- Computer Skills
- Organizational Skills
- Ability to work positively and diplomatically with difficult people in demanding situations

RESPONSIBILITIES:

- Requests and receives student records from other schools
- Sends student records to other schools and agencies
- Mails/faxes transcripts to colleges, military, and employers upon receipt of a written request
- Maintains files for student records
- Performs data entry for student records:
 - Grades
 - Test scores
 - Constitution fulfillments
- Composes class lists for military
- Conducts follow-up survey of graduates and maintains results
- Composes honor roll lists
- Prints report cards
- Prints & mails progress reports
- Performs "credit check" for juniors and seniors
- Works with counselor to enter student schedules into computer system and helps balance classes
- Maintains & receives (from students) scholarship forms and information
- Maintains career, college, and pertinent information library
- Helps with awards program and graduation program

Putnam County Community Unit School District No. 535
Granville, Illinois 61326
EXECUTIVE SESSION MINUTES
JULY 19, 2010

CALL TO ORDER The School Board of Putnam County met in regular session in the media center at the Primary Building.

ROLL CALL The following members were present to answer roll call: Mrs. Entwistle, Mrs. Hopkins, Mr. Kettman, Mrs. Nauman, Mrs. Popurella, and Mrs. Smoode. Mrs. Stoddard was absent.

EXECUTIVE SESSION At 7:30 p.m. Mr. Kettman moved and Mrs. Popurella seconded the motion to move to executive session for the purpose of appointment, employment, compensation, performance, and/or dismissal of specific employees of the school district and pending litigation. On roll call the members voted as follows: Mr. Kettman, aye; Mrs. Nauman, aye; Mrs. Popurella, aye; Mrs. Smoode, aye; Mrs. Entwistle, aye; and Mrs. Hopkins, aye. Motion carried.

ITEMS DISCUSSED 1. Personnel – Staffing Needs: ECE personnel and aides
 2. Resignation – John Slingsby - coaching
 3. Superintendent contract

ADJOURN At 9:28 p.m. Mrs. Popurella moved and Mrs. Entwistle seconded the motion to return to open session. On roll call the members voted as follows: Mrs. Popurella, aye; Mrs. Smoode, aye; Mrs. Entwistle, aye; Mrs. Hopkins, aye; Mr. Kettman, aye; and Mrs. Nauman, aye. Motion carried.

RETURN TO OPEN MEETING

APPROVED:



DATE:

8-16-10

Putnam County Community Unit School District No. 535
Granville, Illinois 61326
EXECUTIVE SESSION MINUTES
JUNE 21, 2010

CALL TO ORDER The School Board of Putnam County met in regular session in the media center at the Primary Building.

ROLL CALL The following members were present to answer roll call: Mrs. Entwistle, Mrs. Hopkins, Mr. Kettman, Mrs. Nauman, Mrs. Popurella, Mrs. Smoode, and Mrs. Stoddard.

EXECUTIVE SESSION At 7:50 p.m. Mr. Kettman moved and Mrs. Smoode seconded the motion to move to executive session for the purpose of appointment, employment, compensation, performance, and/or dismissal of specific employees of the school district and collective bargaining negotiations. On roll call the members voted as follows: Mr. Kettman, aye; Mrs. Nauman, aye; Mrs. Popurella, aye; Mrs. Smoode, aye; Mrs. Stoddard, aye; Mrs. Entwistle, aye; and Mrs. Hopkins, aye. Motion carried.

ITEMS DISCUSSED 1. Negotiations – Collective Bargaining Agreement approval
 2. Salary recommendations for Administrators & employees not covered under CBA – Mr. Randolph, pro-rated
 3. Superintendent Contract & Goals

ADJOURN At 9:33 p.m. Mrs. Smoode moved and Mrs. Popurella seconded the motion to return to open session. On roll call the members voted as follows: Mrs. Smoode, aye; Mrs. Stoddard, aye; Mrs. Entwistle, aye; Mrs. Hopkins, aye; Mr. Kettman, aye; Mrs. Nauman, aye; and Mrs. Popurella, aye. Motion carried.

RETURN TO OPEN MEETING

APPROVED: Triben Sale

DATE: 7-19-10

Putnam County Community Unit School District No. 535
Granville, Illinois 61326
BOARD RETREAT EXECUTIVE SESSION MINUTES
JUNE 1, 2010

CALL TO
ORDER

The School Board of Putnam County met in special session

ROLL CALL

The following members were present to answer roll call: Mrs. Entwistle, Mr. Kettman, Mrs. Nauman, Mrs. Popurella, Mrs. Smoode, and Mrs. Stoddard. Mrs. Hopkins was absent.

EXECUTIVE
SESSION


At 5:45 p.m. Mrs. Entwistle moved and Mr. Kettman seconded the motion to move to executive session for the purpose of Board Self Evaluation. On roll call the members voted as follows: Mrs. Entwistle, aye; Mr. Kettman; Mrs. Nauman, aye; Mrs. Popurella, aye; Mrs. Smoode, aye; and Mrs. Stoddard, aye. Motion carried.

ITEMS
DISCUSSED
ADJOURN
RETURN TO
OPEN MEETING

1. Board Self Evaluation

At 9:19 p.m. Mrs. Popurella moved and Mrs. Nauman seconded the motion to return to open session. On roll call the members voted as follows: Mrs. Popurella, aye; Mrs. Smoode, aye; Mrs. Stoddard, aye; Mrs. Entwistle, aye; Mr. Kettman, aye; and Mrs. Nauman, aye. Motion carried.

APPROVED:



DATE:

6-21-10

Putnam County Community Unit School District No. 535
Granville, Illinois 61326
EXECUTIVE SESSION MINUTES
MAY 17, 2010

CALL TO ORDER The School Board of Putnam County met in regular session in the media center at the Primary Building.

ROLL CALL The following members were present to answer roll call: Mrs. Entwistle, Mrs. Hopkins, Mrs. Popurella, and Mrs. Smoode. Mr. Kettman, Mrs. Nauman, and Mrs. Stoddard were absent.

EXECUTIVE SESSION At 6:57 p.m. Mrs. Smoode moved and Mrs. Popurella seconded the motion to move to executive session for the purpose of appointment, employment, compensation, performance, and/or dismissal of specific employees of the school district, collective bargaining negotiations and litigation. On roll call the members voted as follows: Mrs. Smoode, aye; Mrs. Entwistle, aye; Mrs. Hopkins, aye; and Mrs. Popurella, aye. Motion carried.

ITEMS DISCUSSED

1. Personnel – Maternity Leave – Jodie Goetz
Hire: Ann Maller, JH Lang Arts Teacher
Josh Nauman, HS Drivers' Ed & Boys' Basketball Coach
HS Summer School English Teachers
Elem Summer School Teachers
HS Coaches
Summer Maintenance Workers
Speech/Language Path.
Nurse
2. Negotiations
3. Music Program Personnel
4. Litigation – Discrimination Complaint
5. Superintendent Goals

ADJOURN RETURN TO OPEN MEETING At 8:04 p.m. Mrs. Entwistle moved and Mrs. Popurella seconded the motion to return to open session. On roll call the members voted as follows: Mrs. Entwistle, aye; Mrs. Hopkins, aye; Mrs. Popurella, aye; and Mrs. Smoode, aye. Motion carried.

APPROVED: Danielle Stoddard

DATE: 6-21-10

Putnam County Community Unit School District No. 535
Granville, Illinois 61326
SECOND EXECUTIVE SESSION MINUTES
May 3, 2010

- CALL TO ORDER The School Board of Putnam County met in special session in the conference room at the Primary Building.
- ROLL CALL The following members were present to answer roll call: Mrs. Entwistle, Mrs. Hopkins, Mr. Kettman, Mrs. Nauman, Mrs. Popurella, and Mrs. Smoode. Mrs. Stoddard was absent.
- EXECUTIVE SESSION At 7:29 p.m. Mrs. Smoode moved and Mrs. Popurella seconded the motion to move to Executive Session to discuss the appointment, employment, compensation, discipline, performance and/or dismissal of specific employees of the district and pending litigation. On roll call the members voted as follows: Mrs. Smoode, aye; Mrs. Entwistle, aye; Mrs. Hopkins, aye; Mr. Kettman, aye; Mrs. Nauman, aye; and Mrs. Popurella, aye. Motion passed.
- ITEMS DISCUSSED 1. Personnel – Driver’s Ed/Health Teacher candidates
 2. Pending Litigation – Jeff Herkelman’s Charge of Discrimination against the School District
- RETURN TO OPEN MEETING At 8:17 p.m. Mrs. Entwistle moved and Mrs. Popurella seconded the motion to return to open session. On roll call the members voted as follows: Mrs. Entwistle, aye; Mrs. Hopkins, aye; Mr. Kettman, aye; Mrs. Nauman, aye; and Mrs. Popurella, aye. Motion passed.

APPROVED: 

DATE: 5-17-2010

Putnam County Community Unit School District No. 535
Granville, Illinois 61326
FIRST EXECUTIVE SESSION MINUTES
May 3, 2010


CALL TO ORDER The School Board of Putnam County met in special session in the conference room at the Primary Building.

ROLL CALL The following members were present to answer roll call: Mrs. Entwistle, Mrs. Hopkins, Mr. Kettman, Mrs. Nauman, Mrs. Popurella, and Mrs. Smoode. Mrs. Stoddard was absent.

EXECUTIVE SESSION At 6:31 p.m. Mrs. Smoode moved and Mr. Kettman seconded the motion to move to Executive Session to discuss student discipline issue. On roll call the members voted as follows: Mrs. Smoode, aye; Mrs. Entwistle, aye; Mrs. Hopkins, aye; Mr. Kettman, aye; Mrs. Nauman, aye; and Mrs. Popurella, aye. Motion passed.

ITEMS DISCUSSED 1. Student 0910-1 Expulsion Hearing


RETURN TO OPEN MEETING At 7:28 p.m. Mrs. Popurella moved and Mrs. Entwistle seconded the motion to return to open session. On roll call the members voted as follows: Mrs. Popurella, aye; Mrs. Smoode, aye; Mrs. Entwistle, aye; Mrs. Hopkins, aye; Mr. Kettman, aye; and Mrs. Nauman, aye. Motion passed.

APPROVED: 

DATE: 5-17-2010

Putnam County Community Unit School District No. 535
Granville, Illinois 61326
EXECUTIVE SESSION MINUTES
MARCH 15, 2010

- CALL TO ORDER The School Board of Putnam County met in regular session in the media center at the Primary Building.
- ROLL CALL The following members were present to answer roll call: Mrs. Entwistle, Mrs. Hopkins, Mr. Kettman, Mrs. Nauman, Mrs. Popurella, Mrs. Smoode, and Mrs. Stoddard.
- EXECUTIVE SESSION At 7:25 p.m. Mrs. Nauman moved and Mrs. Popurella seconded the motion to move to executive session for the purpose of appointment, employment, compensation, performance, and/or dismissal of specific employees of the school district and collective bargaining negotiations. On roll call the members voted as follows: Mrs. Nauman, aye; Mrs. Popurella, aye; Mrs. Smoode, aye; Mrs. Stoddard, aye; Mrs. Entwistle, aye; Mrs. Hopkins, aye; and Mr. Kettman, aye. Motion carried.
- ITEMS DISCUSSED 1. Personnel – Resignations
 Jimmy Carboni – HS Girls’ Basketball Coach
 Connie Donelson – PS Spec Ed Aide
 Emily Glubczynski – JH Spec Ed Aide
 Harold Fay – 7th Grade Basketball Coach
 Ann Lamboley – Food Service Director
2. Personnel – Not to Reemploy
 Mary Lucas, Wm Mezger, Jeff Herkelman
3. Personnel – Dismiss – Probationary Employee – Lori Gray
4. Negotiations
- ADJOURN
RETURN TO
OPEN MEETING At 8:35 p.m. Mrs. Smoode moved and Mr. Kettman seconded the motion to return to open session. On roll call the members voted as follows: Mrs. Smoode, aye; Mrs. Stoddard, aye; Mrs. Entwistle, aye; Mrs. Hopkins, aye; Mr. Kettman, aye; Mrs. Nauman, aye; and Mrs. Popurella, aye. Motion carried.

APPROVED: 

DATE: 4-19-2010

Putnam County Community Unit School District No. 535
Granville, Illinois 61326
EXECUTIVE SESSION MINUTES
MARCH 4, 2010

CALL TO ORDER The School Board of Putnam County met in special session in the media center at the Primary Building.

ROLL CALL The following members were present to answer roll call: Mrs. Hopkins, Mrs. Nauman, Mrs. Popurella, Mrs. Smoode, and Mrs. Stoddard. Mrs. Entwistle entered at 6:35 p.m. Mr. Kettman was absent.

EXECUTIVE SESSION At 6:44 p.m. Mrs. Stoddard moved and Mrs. Smoode seconded the motion to move to executive session for the purpose of appointment, employment, compensation, performance, and/or dismissal of specific employees of the school district. On roll call the members voted as follows: Mrs. Stoddard, aye; Mrs. Entwistle, aye; Mrs. Hopkins, aye; Mrs. Nauman, aye; and Mrs. Popurella, aye. Motion carried.

ITEMS DISCUSSED 1. Personnel – Specific personnel (Reduction in Force) were discussed by each principal.

ADJOURN

RETURN TO OPEN MEETING At 7:25 p.m. Mrs. Popurella moved and Mrs. Nauman seconded the motion to return to open session. On roll call the members voted as follows: Mrs. Popurella, aye; Mrs. Smoode, aye; Mrs. Stoddard, aye; Mrs. Entwistle, aye; Mrs. Hopkins, aye; and Mrs. Nauman, aye. Motion carried.

APPROVED: 

DATE: 5-17-2010

Recommendation to hire John Heiser as Vocational/Ag teacher for the 2011/2012 school year and to hire Jordan Hubinsky as the JV wrestling coach for the 2010/2011 school year

As superintendent, I recommend the above individuals for hire based upon the recommendation from Bob Peterson, principal at Putnam County High School.

Rationale

Mr. Peterson and Mr. Wragge have conducted interviews for the Vocational/Ag teaching position, and they both are confident that Mr. Heiser will be an excellent addition to our staff in the 2011/2012 school year. Mr. Hubinsky has been recommended for hire as the new JV wrestling coach for the 2010/2011 school year.

District Goal

Demonstrate increased academic achievement for all students.

Recommendation to hire extracurricular vacancies at junior high

As superintendent, I recommend hiring Jennifer Dudek as junior high cheerleading sponsor and Carl Carlson as 5th/6th Boys' Basketball Coach and 7th Grade Boys' Basketball Coach.

Rationale

After appropriate postings for these positions, these are the applicants who have come forward for these extracurricular vacancies. Both individuals are well qualified and desire the positions.

District Goal

Maintain strong fiscal responsibility in the Putnam County School District.

Recommendation for Ed Jobs Program in Putnam County

As superintendent, I recommend three one-year part time positions, funded through the Ed Jobs Program. As you recall, Putnam County has been allotted funds through ARRA dollars from the Federal government. These proposed positions will only be one-year, and they will be part time. Our administrative team decided to recommend these positions based upon need and availability of funds. Please refer to the job descriptions for two RtI math teachers, one for junior high and high school and one for primary and elementary schools. The other position is for a part time guidance secretary at the high school. (Salary for each RtI math instructors: \$15,752.56, totally \$31,505.12. Salary for part time guidance secretary: \$9,873)

If the Board approves of this hiring, it will be documented that these are only one-year positions, based upon need and the availability of the Ed Jobs funding.

Rationale

The administrative team discussed at length the need for help in RtI math throughout the district. In addition, there has been continued need expressed to support the high school guidance counselor with secretarial help.

District Goal

Demonstrate increased academic achievement for all students.