

PUTNAM COUNTY CUSD #535
BOARD OF EDUCATION MEETING AGENDA
PUTNAM COUNTY PRIMARY SCHOOL - MEDIA CENTER
October 20, 2014
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. JH Softball Team

B. Debbie Ward, Fifth Grade Teacher and Students will present use of ipads in the classroom.

VI. CORRESPONDENCE

VII. CONSENT AGENDA

A. Approve September 22, 2014 Regular and Executive Session Minutes, Budget Hearing Minutes, and Expulsion Hearing Minutes.

B. Approve District Bills 3

C. Approve Financial Reports 20

D. Approve Treasurer's Report 86

E. Destroy Executive Session Verbatim Recordings of April 22, 2013.

VIII. REPORTS, UPDATES AND INFORMATIONAL ITEMS

A. Principals' Reports 88

B. Superintendent's Report

1. Gorenz & Assoc. - Audit

2. Transportation 125

3. State Funding 126

4. Investment Update 127

C. Committee Reports

IX. OLD BUSINESS	
X. NEW BUSINESS	
A. Approve FY14 Audit (Action)	143
B. First Reading PRESS Plus Issue 86, August 2014.	271
XI. EXECUTIVE SESSION FOR THE APPOINTMENT, EMPLOYMENT, COMPENSATION, DISCIPLINE, PERFORMANCE, OR DISMISSAL OF SPECIFIC EMPLOYEES OF THE DISTRICT.	301
XII. ACTION ITEMS FOLLOWING EXECUTIVE SESSION	
A. Hirings (Action)	
B. Termination (Action)	
XIII. ADJOURNMENT	

Bills Payable List

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 PUTNAM COUNTY CUSD #535
 Expense on Date: 10/1/2014 to 10/31/2014

Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
ALLIED 100					
		H S ATHLETIC-SUPPLIES	1,020	155.00	10-1501-410-2
				<u>\$155.00</u>	
ALLIED WASTE SERVICES #366					
		ALL SCHOOL SERVICES	1,020	644.78	20-2542-321-1
				<u>\$644.78</u>	
AMEREN ILLINOIS					
		H S- ELECTRIC SERVICE	1,020	23.86	20-2542-466-2
		JR HI-NATURAL GAS	1,020	110.50	20-2542-465-3
		ELEMENTARY-NATURAL GAS	1,020	109.32	20-2542-465-4
		PRIMARY NATURAL GAS	1,020	171.67	20-2542-465-5
		H S-NATURAL GAS SERVICE	1,020	382.86	20-2542-465-2
				<u>\$798.21</u>	
AMSAN LLC					
		ELEMENTARY-BLDG SUPPLIES	1,020	468.72	20-2542-410-4
		PRIMARY BLDG SUPPLY	1,020	400.00	20-2542-410-5
		HIGH SCHOOL-BLDG SUPPLIE	1,020	485.66	20-2542-410-2
		JR HI-BUILDING SUPPLIES	1,020	400.00	20-2542-410-3
		ELEMENTARY-BLDG SUPPLIES	1,020	400.00	20-2542-410-4
		PRIMARY BLDG SUPPLY	1,020	400.00	20-2542-410-5
		H S-BUILDING REPAIRS/MAI	1,020	400.00	20-2542-323-2
		PRIMARY BLDG SUPPLY	1,020	374.46	20-2542-410-5
		HIGH SCHOOL-BLDG SUPPLIE	1,020	600.00	20-2542-410-2
		JR HI-BUILDING SUPPLIES	1,020	600.00	20-2542-410-3
				<u>\$4,528.84</u>	
ANDERSON, KYLE					
		EX CURRICULAR VAN	1,020	40.00	40-2550-324-1
				<u>\$40.00</u>	
APPERSON EDUCATION PRODUCTS					
	28142	HS-SUPPLIES	1,020	566.45	10-1113-410-2
				<u>\$566.45</u>	
ARAMARK					
		ALL SCHOOL SERVICES	1,020	659.58	20-2542-321-1
		ALL SCHOOL SERVICES	1,020	353.15	20-2542-321-1
		ALL SCHOOL SERVICES	1,020	1,167.50	20-2542-321-1
		ALL SCHOOL SERVICES	1,020	242.40	20-2542-321-1
		ALL SCHOOL SERVICES	1,020	622.65	20-2542-321-1
				<u>\$3,045.28</u>	
ASSURANT EMPLOYEE BENEFITS (DENTAL)					
		DENTAL CERT S	98	131.28	10-481
		DENTAL BP CRT S	98	243.84	10-481
		DENTAL CRT F	98	306.17	10-481
		DENTAL BP CRT F	98	568.65	10-481
		DENTAL CERT S+	98	126.24	10-481
		DENT BP CRT S+	98	234.48	10-481
		DENT ADM BP F	98	154.38	10-481
		DENT ADM BP S	98	31.26	10-481

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Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
		DENT ADMIN E+S	98	27.84	10-481
		DENT ADMIN E+S	98	2.22	40-481
		DENT NC FAMILY	98	36.02	10-481
		DENT NC FAMILY	98	18.01	20-481
		DENT NC BP FAM	98	66.90	10-481
		DENT NC BP FAM	98	33.45	20-481
		DENT NC S+ 1	98	10.52	10-481
		DENT BP NC S+ 1	98	19.54	10-481
		DENT NC SINGLE	98	10.94	10-481
		DENT NC SINGLE	98	27.35	20-481
		DENT NC BP SIN	98	20.32	10-481
		DENT NC BP SIN	98	50.80	20-481
		DENTAL EMP PD	98	15.63	10-481
		DENTAL CERT S+	98	147.18	10-481
		DENTAL CERT S+	98	0.10	40-481
		DENT BP CRT S+	98	273.37	10-481
		DENT BP CRT S+	98	0.19	40-481
		DENT NC FAMILY	98	18.01	20-481
		DENT NC BP FAM	98	66.90	10-481
		DENT NC BP FAM	98	33.45	20-481
		DENT NC S+ 1	98	10.52	10-481
		DENT BP NC S+ 1	98	19.54	10-481
		DENT NC SINGLE	98	10.94	10-481
		DENT NC SINGLE	98	38.29	20-481
		DENTAL CERT S	98	169.18	10-481
		DENTAL CERT S	98	0.39	40-481
		DENTAL BP CRT S	98	314.23	10-481
		DENTAL BP CRT S	98	0.73	40-481
		DENTAL CRT F	98	365.68	10-481
		DENTAL BP CRT F	98	669.00	10-481
		DENT ADM BP F	98	154.38	10-481
		DENT ADM BP S	98	31.26	10-481
		DENT ADMIN E+S	98	27.84	10-481
		DENT ADMIN E+S	98	2.22	40-481
		DENT NC FAMILY	98	36.02	10-481
		DENT NC BP SIN	98	20.32	10-481
		DENT NC BP SIN	98	71.12	20-481
		DENTAL EMP PD	98	15.63	10-481
				<u>\$4,632.33</u>	
ASSURANT EMPLOYEE BENEFITS (LIFE)					
		LIFE ADM BP	98	20.00	10-481
		LIFE SUPT BP 2	98	3.71	10-481
		LIFE SUPT BP 2	98	0.29	40-481
		LIFE CERT	98	79.90	10-481
		LIFE CERT BP	98	148.42	10-481
		LIFE NC	98	5.60	10-481
		LIFE NC	98	4.20	20-481
		LIFE NC BP	98	10.40	10-481

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Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
		LIFE NC BP	98	7.80	20-481
		LIFE EMP PD	98	2.00	10-481
		LIFE ADM BP	98	20.00	10-481
		LIFE SUPT BP 2	98	3.71	10-481
		LIFE SUPT BP 2	98	0.29	40-481
		LIFE NC BP	98	15.60	20-481
		LIFE CERT	98	102.12	10-481
		LIFE CERT	98	0.18	40-481
		LIFE CERT BP	98	189.68	10-481
		LIFE CERT BP	98	0.34	40-481
		LIFE NC	98	8.40	10-481
		LIFE NC	98	8.40	20-481
		LIFE NC BP	98	15.60	10-481
		LIFE EMP PD	98	2.00	10-481
				<u>\$648.64</u>	
ASSURANT EMPLOYEE BENEFITS (VISION)					
		VISION EMP	98	102.50	10-481
		VISION EMP	98	12.30	20-481
		VISION E+S	98	114.06	10-481
		VISION E+S	98	0.60	40-481
		VISION E+C	98	18.02	10-481
		VISION E+C	98	9.01	20-481
		VISION FAMILY	98	117.99	10-481
		VISION EMP	98	102.21	10-481
		VISION EMP	98	12.30	20-481
		VISION EMP	98	0.29	40-481
		VISION E+S	98	114.06	10-481
		VISION E+S	98	0.60	40-481
		VISION E+C	98	18.02	10-481
		VISION E+C	98	9.01	20-481
		VISION FAMILY	98	117.99	10-481
				<u>\$748.96</u>	
BAELE, BRANDY					
		SW-TRAVEL	1,020	49.84	10-2110-332-1
				<u>\$49.84</u>	
BARNETT, JAMES					
		H S-ATHLETIC TRAVEL	1,020	146.29	10-1501-332-2
				<u>\$146.29</u>	
BLICK ART MATERIALS					
28134		PCEF ART MINI GRANT	1,020	95.06	10-2310-411-6
				<u>\$95.06</u>	
BOUDREAU, REBECCA					
		HENN ELEM-TRAVEL	1,020	8.78	10-1110-332-4
				<u>\$8.78</u>	
BROWNS PIANO SERVICE					
		MUSIC REPAIRS	1,020	85.00	10-1115-323-1
				<u>\$85.00</u>	

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BUILDERS CHOICE, INC.					
		JR HI-BUILDING SUPPLIES	1,020	407.64	20-2542-410-3
				<u>\$407.64</u>	
CARBONI, AMY					
		IL READING CONF	1,020	143.36	10-1250-332-36
		JR HI-TRAVEL	1,020	60.88	10-1112-332-3
				<u>\$204.24</u>	
CARQUEST AUTO PARTS STORES					
		TRUCK REPAIR/MAINT	1,020	50.98	20-2542-320-3
		ELEMENTARY-BLDG REPAIR	1,020	45.76	20-2542-323-4
				<u>\$96.74</u>	
CDWG INC.					
64809		LAMP	1,020	111.74	10-1112-410-1
				<u>\$111.74</u>	
CENTERPOINT ENERGY SERVICES INC					
		H S-NATURAL GAS SERVICE	1,020	293.94	20-2542-465-2
		JR HI-NATURAL GAS	1,020	88.06	20-2542-465-3
		ELEMENTARY-NATURAL GAS	1,020	100.47	20-2542-465-4
		PRIMARY NATURAL GAS	1,020	724.50	20-2542-465-5
				<u>\$1,206.97</u>	
CHILDRENS HOME ASSOC OF ILLINOIS					
		LIGHTEDWAY/PEORIA	1,020	4,825.80	10-1912-670-1
				<u>\$4,825.80</u>	
CIONI FORD, AL					
		YELLOW BUS R/M	1,020	33.50	40-2550-322-1
				<u>\$33.50</u>	
CROSS, RONDA					
		TITLE I 7-5	1,020	258.72	10-1250-332-36
		PRIMARY-TRAVEL	1,020	58.24	10-1111-332-5
				<u>\$316.96</u>	
CULLIGAN TRI CO SALES					
		ALL SCHOOL SERVICES	1,020	13.25	20-2542-321-1
		ALL SCHOOL SERVICES	1,020	265.00	20-2542-321-1
				<u>\$278.25</u>	
DAVIS, ANNETTE E					
		HEARING IMP-TRAVEL	1,020	61.26	10-1207-332-1
		MEDIA PROG-TRAVEL	1,020	39.59	10-2220-332-1
				<u>\$100.85</u>	
DEBO HARDWARE					
		HIGH SCHOOL-BLDG SUPPLIE	1,020	23.26	20-2542-410-2
				<u>\$23.26</u>	
DELTA EDUCATION					
		EPIC SUPPLIES	1,020	447.32	10-2210-410-1
				<u>\$447.32</u>	
EDENS, MICHELLE					
		ECE INST SUP 1-6	1,020	58.32	10-1125-410-1

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		PRIMARY-TRAVEL	1,020	36.40	10-1111-332-5
				<u>\$94.72</u>	
FICEK ELECTRIC & COMM					
		H S-BUILDING REPAIRS/MAI	1,020	180.50	20-2542-323-2
		H S-BUILDING REPAIRS/MAI	1,020	2,758.22	20-2542-323-2
				<u>\$2,938.72</u>	
FIRST CHOICE MED EQUIPMENT					
		MEDICAID	1,020	320.00	10-1220-411-11
				<u>\$320.00</u>	
FRONTIER					
		SUPT-TELEPHONE	1,020	94.53	20-2542-340-1
		ELEM-TELEPHONE	1,020	130.64	20-2542-340-4
		H S - TELEPHONE SERVICE	1,020	89.77	20-2542-340-2
				<u>\$314.94</u>	
GOETZ, JODIE L					
		EPIC-TUITION REIMB	1,020	345.00	10-2210-320-1
				<u>\$345.00</u>	
GOETZ, MEGAN					
		CROSS CAT-TRAVEL	1,020	29.68	10-1220-332-1
				<u>\$29.68</u>	
GOSLIN, VANESSA					
		JR HI-TRAVEL	1,020	112.00	10-1112-332-3
		H S TRAVEL	1,020	112.00	10-1113-332-2
				<u>\$224.00</u>	
GRAINGER					
		ELEMENTARY-BLDG SUPPLIES	1,020	374.81	20-2542-410-4
		PRIMARY BLDG SUPPLY	1,020	10.02	20-2542-410-5
		HIGH SCHOOL-BLDG SUPPLIE	1,020	40.12	20-2542-410-2
		ELEMENTARY-BLDG SUPPLIES	1,020	489.16	20-2542-410-4
				<u>\$914.11</u>	
GRASSERS					
		JR HI-BUILDING SUPPLIES	1,020	47.40	20-2542-410-3
				<u>\$47.40</u>	
GRIZZLY INDUSTRIAL					
27997		IND ARTS-SUPPLIES	1,020	1,092.99	10-1402-410-2
				<u>\$1,092.99</u>	
HALL, JOSIE					
		HENN ELEM-TRAVEL	1,020	53.54	10-1110-332-4
				<u>\$53.54</u>	
HANNON, CORTNY					
		JR HI-TRAVEL	1,020	68.53	10-1112-332-3
				<u>\$68.53</u>	
HANSEN, JENNA					
		HENN ELEM-TRAVEL	1,020	36.96	10-1110-332-4
				<u>\$36.96</u>	
HEALTH ALLIANCE MEDICAL PLANS					

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Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
		HLTH CRT S	98	480.11	10-481
		HLTH BP CRT S	98	10,876.89	10-481
		HLTH CRT F	98	1,551.52	10-481
		HLTH BP CRT F	98	1,894.52	10-481
		HLTH CRT E + S	98	1,013.55	10-481
		HLTH BP CRTE+S	98	1,951.45	10-481
		HLTH BP ADM S	98	554.00	10-481
		HLTH NC F	98	387.88	10-481
		HLTH BP NC F	98	473.63	10-481
		HLTH NC S	98	46.84	10-481
		HLTH NC S	98	58.55	20-481
		HLTH BP NC S	98	1,061.16	10-481
		HLTH BP NC S	98	1,326.45	20-481
		HLTH BP EMP+C	98	348.63	20-481
		HLTH E + C	98	1,046.90	10-481
		HLTH BP E + C	98	1,743.15	10-481
		HLTH E + C	98	209.38	20-481
		HLTH ADM BP F	98	2,584.50	10-481
		HLTH ADMIN E+S	98	549.30	10-481
		HLTH ADMIN E+S	98	43.70	40-481
		HLTH CRT S	98	549.33	10-481
		HLTH CRT S	98	1.04	40-481
		HLTH BP CRT S	98	12,444.91	10-481
		HLTH BP CRT S	98	23.72	40-481
		HLTH CRT F	98	1,551.52	10-481
		HLTH BP CRT F	98	1,894.52	10-481
		HLTH CRT E + S	98	1,418.97	10-481
		HLTH BP CRTE+S	98	2,732.03	10-481
		HLTH BP ADM S	98	554.00	10-481
		HLTH NC F	98	387.88	10-481
		HLTH BP NC F	98	473.63	10-481
		HLTH NC S	98	46.84	10-481
		HLTH NC S	98	81.97	20-481
		HLTH BP EMP+C	98	348.63	20-481
		HLTH E + C	98	1,256.28	10-481
		HLTH ADMIN E+S	98	549.30	10-481
		HLTH ADMIN E+S	98	43.70	40-481
		HLTH BP NC S	98	1,061.16	10-481
		HLTH BP NC S	98	1,857.03	20-481
		HLTH BP E + C	98	2,091.78	10-481
		HLTH E + C	98	209.38	20-481
		HLTH ADM BP F	98	2,584.50	10-481
				<u>\$60,364.23</u>	
HEGGEN, JOHN		EX CURRIC GAS	1,020	141.74	40-2550-411-1
		PHYSICAL AND DRUG TEST	1,020	94.00	40-2550-411-1
				<u>\$235.74</u>	
HENNEPIN BLDG IMPREST					

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Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
		PRINC OFFICE-POSTAGE	1,020	24.60	10-2410-341-1
		TITLE I 7-5	1,020	636.00	10-1250-332-36
		HENN OFFICE - SUPPLIES	1,020	23.32	10-2410-410-4
				<u>\$683.92</u>	
HENNEPIN FOOD MART					
		BOARD SUPPLIES	1,020	840.00	10-2310-410-6
		HENN-CAFE FOOD	1,020	37.46	10-2560-410-4
		JR HI-CAFE FOOD	1,020	54.75	10-2560-410-3
				<u>\$932.21</u>	
HENNEPIN WATER DISTRICT					
		ELEM-WATER	1,020	418.57	20-2542-322-4
				<u>\$418.57</u>	
HIGH SCHOOL IMPREST					
		HS ATH DUES/FEES	1,020	1,795.00	10-1501-640-2
		HS ATHL OFFICIALS	1,020	1,100.00	10-1501-319-2
			1,020	20.00	10-1502-640-1
		H S TRAVEL	1,020	25.00	10-1113-332-2
		TITLE I 7-5	1,020	245.00	10-1250-332-36
		PRINC OFFICE-POSTAGE	1,020	300.50	10-2410-341-1
		HS SCHOLASTIC BOWL	1,020	64.00	10-1540-410-2
				<u>\$3,549.50</u>	
HILLMANN PEDIATRIC THERAPY					
		PHYS IMP-CONTRACT SERVIC	1,020	5,933.00	10-1204-319-1
				<u>\$5,933.00</u>	
HINCKLEY SPRING WATER CO					
		SUPT OFFICE-SUPPLIES	1,020	49.79	10-2320-410-1
				<u>\$49.79</u>	
HOBART SERVICE					
		PRIMARY REPAIR/MAI	1,020	55.88	20-2542-323-5
				<u>\$55.88</u>	
HOMEFIELD ENERGY					
		H S- ELECTRIC SERVICE	1,020	4,792.43	20-2542-466-2
		JR HI-ELECTRICAL SERVICE	1,020	3,343.55	20-2542-466-3
		ELEMENTARY-ELECTRIC SERVI	1,020	1,593.01	20-2542-466-4
		PRIMARY-ELECTRIC SERVIC	1,020	5,260.26	20-2542-466-5
				<u>\$14,989.25</u>	
HULSTROM, NATALIE					
		MUSIC TRAVEL	1,020	86.24	10-1115-332-1
				<u>\$86.24</u>	
IASSW					
		SW-DUES	1,020	150.00	10-2110-640-1
				<u>\$150.00</u>	
IDEAL ENVIROMENTAL					
		INSPECTIONS	1,020	1,120.00	80-2540-319-7
				<u>\$1,120.00</u>	
IL ASSO OF SCHOOL BOARDS					

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P.O. Number	Description	Batch #	Amount	State Account Number
	BOARD BOOK	1,020	2,000.00	10-2310-640-6
	PRESS PLUS	1,020	1,495.00	10-2310-640-6
			<u>\$3,495.00</u>	
IL MUSIC THERAPY SERVICES				
	ECE COMM TRAVEL	1,020	130.00	10-1125-336-1
			<u>\$130.00</u>	
IL STATE POLICE				
	BOARD DUES/FEES	1,020	126.00	10-2310-640-6
			<u>\$126.00</u>	
IL VALLEY BUSINESS EQUIPMENT				
	JR HI OFFICE-SUPPLIES	1,020	180.00	10-2410-410-3
	HEN R/M/COPIERS	1,020	90.00	10-1110-323-4
			<u>\$270.00</u>	
IL VALLEY CELLULAR				
	ALL SCHOOL SERVICES	1,020	161.76	20-2542-321-1
			<u>\$161.76</u>	
IL VALLEY EXCAVATING INC				
	H S-BUILDING REPAIRS/MAI	1,020	585.00	20-2542-323-2
			<u>\$585.00</u>	
IL VALLEY WASTE SERVICES				
	ALL SCHOOL SERVICES	1,020	580.97	20-2542-321-1
	ALL SCHOOL SERVICES	1,020	386.58	20-2542-321-1
			<u>\$967.55</u>	
ILLINOIS VALLEY BUSINESS				
	CROSS CAT R/M COPIER	91	78.85	10-1220-323-1
	HEN R/M/COPIERS	91	399.15	10-1110-323-4
	HS R/M / COPIER	91	399.16	10-1113-323-2
	JH R/M/COPIER	91	399.16	10-1112-323-3
	PRIMARY R/M /COPIER	91	399.15	10-1111-323-5
	SUP COPY MACHINE	91	399.16	10-2320-323-1
	SUP COPY MACHINE	1,020	48.70	10-2320-323-1
	JH R/M/COPIER	1,020	541.36	10-1112-323-3
	HS R/M / COPIER	1,020	1,021.26	10-1113-323-2
	HEN R/M/COPIERS	1,020	668.63	10-1110-323-4
	PRIMARY R/M /COPIER	1,020	707.17	10-1111-323-5
			<u>\$5,061.75</u>	
INTEGRITY FITNESS				
	H S-BUILDING REPAIRS/MAI	1,020	847.65	20-2542-323-2
			<u>\$847.65</u>	
IPEARL INC				
64807	HARDCASES FOR CHROMEBOOKS	1,020	4,019.60	10-1112-410-1
			<u>\$4,019.60</u>	
JACKS GAS & SERVICE, INC.				
	JR HI-GROUNDS SUPPLIES	1,020	15.00	20-2543-410-3
			<u>\$15.00</u>	
JOHANNES BUS SERVICE INC.				

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		CONTRACT REG	1,020	24,505.80	40-2550-325-1
		CONTRACT SERVICE-SP ED R	1,020	10,549.62	40-2550-326-1
		CONTRACT SERVICE-AV	1,020	1,255.67	40-2550-327-1
		CONTRACT ECE ROUTES	1,020	5,908.96	40-2550-331-1
		CONTRACT-EX CURRIC	1,020	2,366.09	40-2550-328-1
		HS TRIP	1,020	410.20	40-2550-328-1
		CONTRACT REG	1,020	51,462.18	40-2550-325-1
		CONTRACT SERVICE-SP ED R	1,020	20,659.83	40-2550-326-1
		CONTRACT SERVICE-AV	1,020	2,028.39	40-2550-327-1
		CONTRACT ECE ROUTES	1,020	15,511.02	40-2550-331-1
		CONTRACT-EX CURRIC	1,020	7,471.91	40-2550-328-1
		PCEF	1,020	179.29	40-2550-328-1
				<u>\$142,308.96</u>	
JUNIOR HIGH IMPREST					
		JH ATHL OFFICIALS	1,020	1,280.00	10-1501-319-3
		JH ATHL DUES/FEES	1,020	124.00	10-1501-640-3
		TITLE I 7-5	1,020	345.00	10-1250-332-36
		MEDIA PROG-TRAVEL	1,020	10.00	10-2220-332-1
		JR HI OFFICE-SUPPLIES	1,020	162.22	10-2410-410-3
				<u>\$1,921.22</u>	
LANTER DISTRIBUTING LLC					
		HIGH SCHOOL- FOOD	1,020	81.64	10-2560-410-2
		JR HI-CAFE FOOD	1,020	100.20	10-2560-410-3
		HENN-CAFE FOOD	1,020	64.88	10-2560-410-4
		PRIMARY CAFE FOOD	1,020	81.64	10-2560-410-5
				<u>\$328.36</u>	
LARSON EQUIPMENT & FURNITURE CO					
		ELEMENTARY-BLDG CAP OUT	1,020	8,400.00	20-2542-540-4
				<u>\$8,400.00</u>	
LASALLE PERU AREA CAREER CENTER					
		H S-BUILDING CAP OUTLAY	1,020	1,270.70	20-2542-540-2
				<u>\$1,270.70</u>	
LEARNING A-Z					
52787		PRIMARY-TEXTBOOKS	1,020	159.90	10-1111-420-5
				<u>\$159.90</u>	
LEASE					
		MEDICAID	1,020	21.38	10-1220-411-11
		MEDICAID	1,020	102.13	10-1220-411-11
				<u>\$123.51</u>	
LIGHTED WAY ASSOCIATION I					
		LIGHTEDWAY/PEORIA	1,020	13,809.99	10-1912-670-1
				<u>\$13,809.99</u>	
LOCKER ROOM					
28136		H S-PE RESALE SUPPLI	1,020	375.00	10-1113-497-8
				<u>\$375.00</u>	
LOHMAN COMPANIES					

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		BOARD DUES/FEES	1,020	138.00	10-2310-640-6
				<u>\$138.00</u>	
LOMBARDO, DAVID					
		JR HI-TRAVEL	1,020	157.18	10-1112-332-3
		IL LEADERSHIP CONF	1,020	178.08	10-1250-332-36
				<u>\$335.26</u>	
LOUIS, WENDY					
		H S TRAVEL	1,020	62.72	10-1113-332-2
				<u>\$62.72</u>	
MAIN, KATHERINE					
		NURSE-TRAVEL	1,020	185.98	10-2134-332-1
		NURSE-SUPPLIES	1,020	75.53	10-2134-410-1
				<u>\$261.51</u>	
MARK KARLOSKY CONSULTING					
		TECH R/M	1,020	192.45	10-2226-323-1
		TECH R/M	1,020	447.40	10-2226-323-1
		TECH R/M	1,020	362.40	10-2226-323-1
		TECH R/M	1,020	390.73	10-2226-323-1
		TECH R/M	1,020	305.75	10-2226-323-1
		TECH R/M	1,020	1,404.52	10-2226-323-1
		CAT 6 CABLE	1,020	640.00	10-1112-410-1
				<u>\$3,743.25</u>	
MCGRAW-HILL SCHOOL EDUCATION					
		HENN ELEM-TEXT	1,020	841.13	10-1110-420-4
28022		MEDICAID	1,020	288.22	10-1220-411-11
				<u>\$1,129.35</u>	
MCNABB TELEPHONE COMPANY					
		SUPT-TELEPHONE	1,020	106.12	20-2542-340-1
		H S - TELEPHONE SERVICE	1,020	454.82	20-2542-340-2
		JR HI-TELEPHONE SERVICE	1,020	530.62	20-2542-340-3
		ELEM-TELEPHONE	1,020	212.25	20-2542-340-4
		PRIMARY-TELEPHONE SERV	1,020	212.25	20-2542-340-5
				<u>\$1,516.06</u>	
MEDIACOM LLC					
		MEDIACOM HENNEPIN	91	205.90	10-2190-323-1
		MEDIACOM-GRANVILLE	91	305.90	10-2190-323-1
		MEDIACOM-HENNEPIN	1,020	213.40	10-2190-323-1
		LATE FEE	1,020	7.50	10-2190-323-1
				<u>\$732.70</u>	
MENARDS PERU					
		IND ARTS-SUPPLIES	1,020	815.11	10-1402-410-2
		HIGH SCHOOL-BLDG SUPPLIE	1,020	26.35	20-2542-410-2
		JR HI BLDG. REP/ MAINT	1,020	111.78	20-2542-323-3
				<u>\$953.24</u>	
MIGNONE, MARIA					
		SPEECH WORKSHOP	1,020	29.12	10-1220-411-11

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		BOTANIC GARDEN CONFERENCE	1,020	244.04	10-1220-411-11
				<u>\$273.16</u>	
MILUS, ABBY					
		HENN ELEM-TRAVEL	1,020	6.73	10-1110-332-4
				<u>\$6.73</u>	
MTI PRODUCTION					
	23840	FALL PLAY	1,020	325.00	10-1540-411-1
	23840	SPRING PLAY	1,020	2,700.00	10-1540-410-1
				<u>\$3,025.00</u>	
MUSIC SHOPPE, INC.					
	33081	MUSIC RESALE	1,020	134.56	10-1115-495-1
				<u>\$134.56</u>	
N C I M D					
		PRIMARY CAFE FOOD	1,020	1,930.00	10-2560-410-5
		HENN-CAFE FOOD	1,020	1,380.75	10-2560-410-4
		HIGH SCHOOL- FOOD	1,020	1,768.75	10-2560-410-2
		JR HI-CAFE FOOD	1,020	1,348.00	10-2560-410-3
				<u>\$6,427.50</u>	
NETWORK BUSINESS SYSTEMS INC.					
		LEASE FD-MAXIIS	91	200.00	10-2190-323-1
				<u>\$200.00</u>	
NEWSOME, CHRIS					
		TECH-TRAVEL	1,020	289.52	10-2226-332-1
				<u>\$289.52</u>	
NORTH CENTRAL BANK					
		JR HI SUPPLIES	1,020	252.83	10-1112-410-3
		JR HI SUPPLIES	1,020	130.00	10-1112-410-3
		TITLE I 7-5	1,020	271.04	10-1250-332-36
		JR HI SUPPLIES	1,020	6.49	10-1112-410-3
		PRINC OFFICE-TRAVEL	1,020	323.00	10-2410-332-1
		JR HI SUPPLIES	1,020	120.79	10-1112-410-3
		STATE ATHLETIC TRAVEL	1,020	255.12	10-1501-332-1
		PRIMARY-TRAVEL	1,020	10.93	10-1111-332-5
		TITLE I 7-5	1,020	134.40	10-1250-332-36
		PRIMARY OFFICE - SUPPLIES	1,020	137.21	10-2410-410-5
		TITLE I 7-5	1,020	159.00	10-1250-332-36
		F/C SCIENCE SUPPLY	1,020	147.14	10-1113-412-2
		H S ATHLETIC-SUPPLIES	1,020	24.87	10-1501-410-2
		H S TRAVEL	1,020	150.00	10-1113-332-2
		EX CURRICULAR VAN	1,020	137.45	40-2550-324-1
		HIGH SCHOOL-BLDG SUPPLIE	1,020	7.78	20-2542-410-2
		LEASE FD TECH SUPPLY	1,020	109.59	10-1112-410-1
		SUPT OFFICE-POSTAGE	1,020	604.00	10-2320-341-1
		BOARD SUPPLIES	1,020	26.95	10-2310-410-6
		SUPT OFFICE-TRAVEL	1,020	178.08	10-2320-332-1
		IL PRINC ASSOC	1,020	323.00	10-1250-332-36
		PSYCH-SUPPLIES	1,020	101.34	10-2140-410-1

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		PE CONF	1,020	155.00	10-1250-332-36
		IL READING CONF	1,020	135.52	10-1250-332-36
		IL READING CONF	1,020	135.52	10-1250-332-36
		PRIMARY OFFICE - SUPPLIES	1,020	(146.79)	10-2410-410-5
				<u>\$3,890.26</u>	
OHNESORGE, JOEY					
		ATHLETIC DIR. TRAVEL	1,020	57.81	10-1501-333-2
		ATHLETIC DIR. TRAVEL	1,020	25.38	10-1501-333-2
				<u>\$83.19</u>	
ORKIN EXTERMINATING CO IN					
		ALL SCHOOL SERVICES	1,020	213.79	20-2542-321-1
		ALL SCHOOL SERVICES	1,020	53.00	20-2542-321-1
				<u>\$266.79</u>	
PC FOODS, INC.					
		MEDICAID	1,020	10.45	10-1220-411-11
		MEDICAID	1,020	33.21	10-1220-411-11
		MEDICAID	1,020	67.24	10-1220-411-11
				<u>\$110.90</u>	
PCCU (NEC)					
		NEC-ADMIN/10 MONTH	98	151.23	10-481
		NEC-ADMIN/10 MONTH	98	2.28	40-481
		NEC 24/20	98	1,071.85	10-481
		DED NEC	98	27.37	10-481
		NEC-ADMIN/10 MONTH	98	151.23	10-481
		NEC-ADMIN/10 MONTH	98	2.28	40-481
		NEC 24/20	98	1,086.01	10-481
		NEC 24/20	98	1.97	40-481
				<u>\$2,494.22</u>	
PEARSON EDUCATION					
		HENN ELEM-TEXT	1,020	1,200.50	10-1110-420-4
64901		SW-SUPPLIES	1,020	158.90	10-2110-410-1
				<u>\$1,359.40</u>	
PEDERSON CONSTRUCTION					
		ELEMENTARY-BLDG REPAIR	1,020	802.40	20-2542-323-4
				<u>\$802.40</u>	
PEPPER & SON, JW					
33063		MUSIC SUPPLY-JH	1,020	229.16	10-1115-410-3
33063		MUSIC SUPPLY-JH	1,020	1.95	10-1115-410-3
				<u>\$231.11</u>	
PERFORMANCE FOOD SERVICE					
		ECE FOOD SUPP	1,020	454.10	10-1125-411-1
		HENN-CAFE FOOD	1,020	3,573.43	10-2560-410-4
		HEN BREAKFAST	1,020	637.56	10-2560-410-1-4
		HENN ELEM-CAFE MISC SUPP	1,020	70.20	10-2560-490-4
		PRIMARY CAFE FOOD	1,020	2,745.55	10-2560-410-5
		PRIMARY BREAKFAST	1,020	567.41	10-2560-410-1-5
		PRIMARY MISC SUPPLY	1,020	183.13	10-2560-490-5

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	HIGH SCHOOL- FOOD	1,020	5,737.04	10-2560-410-2
	HS BREAKFAST	1,020	993.50	10-2560-410-1-2
	H S-CAFE MISC SUPPLIES	1,020	132.79	10-2560-490-2
	JR HI-CAFE FOOD	1,020	5,152.68	10-2560-410-3
	JH BREAKFAST	1,020	323.65	10-2560-410
	JR HI-CAFE MISC SUPPLIES	1,020	249.60	10-2560-490-3
			<u>\$20,820.64</u>	
PERMA- BOUND				
23853	HS MEDIA BOOKS	1,020	92.80	10-2220-411-2
23853	HS MEDIA BOOKS	1,020	512.31	10-2220-411-2
23853	HS MEDIA BOOKS	1,020	85.13	10-2220-411-2
33059	JH MEDIA BOOKS	1,020	104.99	10-2220-411-3
33059	JH MEDIA BOOKS	1,020	84.12	10-2220-411-3
52786	PRIM MEDIA BOOKS	1,020	786.67	10-2220-411-5
52786	PRIM MEDIA BOOKS	1,020	15.30	10-2220-411-5
			<u>\$1,681.32</u>	
PERRY MEMORIAL HOSPITAL				
	STUDENT DRUG TESTING	1,020	558.50	10-2310-390-6
			<u>\$558.50</u>	
PERU ELEMENTARY SCHOOL DISTRICT 124				
	PRINC OFFICE-TRAVEL	1,020	95.00	10-2410-332-1
			<u>\$95.00</u>	
PRAIRIECAT				
28074	MEMBERSHIP FEES/CAP RESERVE CONTRIB	1,020	1,019.48	10-1113-470-1
			<u>\$1,019.48</u>	
PUT CO PCEA/IEA DUES				
	NON-CERT DUES	98	603.76	10-481
	NON-CERT DUES	98	37.12	20-481
	IEA CERT DUES	98	2,163.13	10-481
	NON-CERT DUES	98	613.79	10-481
	NON-CERT DUES	98	37.12	20-481
	NON-CERT DUES	98	10.04	80-481
	IEA CERT DUES	98	2,158.91	10-481
	IEA CERT DUES	98	4.22	40-481
			<u>\$5,628.09</u>	
PUT CO SCHOOL (FED TRS)				
	TITLE I FED TRS JOHNSON	991	1,813.10	10-1250-210-36
			<u>\$1,813.10</u>	
PUT CO SCHOOL (TRS HEALTH)				
	THIS ADMIN/10 MONTH	98	441.87	10-481
	THIS ADMIN/10 MONTH	98	6.66	40-481
	THIS P24/T20	98	3,078.03	10-481
	DED THIS	98	68.46	10-481
	THIS ADMIN/10 MONTH	98	441.87	10-481
	THIS ADMIN/10 MONTH	98	6.66	40-481
	THIS P24/T20	98	3,118.78	10-481
	THIS P24/T20	98	5.65	40-481

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	HENSON WALTER INS	95	653.44	10-1110-222-4
	KASSABAUM SMITH INS	95	277.10	10-1112-222-3
	PUETZ TAYLOR RINGENBERG INS	95	415.65	10-1111-222-5
	SCHMIDT KEENER INS	95	277.10	10-1113-222-2
			<u>\$8,791.27</u>	
PUT CO SCHOOL (TRS)				
	TRS ADMI/10 MONTH	98	2,451.53	10-481
	TRS ADMI/10 MONTH	98	36.95	40-481
	TRS P24/T20	98	17,107.70	10-481
	TRS ADMI/10 MONTH	98	36.95	40-481
	DED TRS	98	364.09	10-481
	TRS ADMI/10 MONTH	98	2,451.52	10-481
	TRS P24/T20	98	17,334.28	10-481
	TRS P24/T20	98	31.41	40-481
			<u>\$39,814.43</u>	
PUT CO SCHOOLS				
	IM IMRF	98	60.43	10-481
	IM IMRF	98	1,677.56	10-481
	IM IMRF	98	466.57	20-481
	IMRFBRD SHARE	98	4,310.18	50-481
	IMRFBRD SHARE	98	1,157.15	50-481
	IM IMRF	98	86.72	10-481
	IM IMRF	98	1,902.57	10-481
	IM IMRF	98	769.25	20-481
	IM IMRF	98	109.46	40-481
	IM IMRF	98	25.66	80-481
	IMRFBRD SHARE	98	4,933.37	50-481
	IMRFBRD SHARE	98	1,907.79	50-481
	IMRFBRD SHARE	98	271.46	50-481
	IMRFBRD SHARE	98	63.63	50-481
			<u>\$17,741.80</u>	
PUTNAM CO COMM UNIT (IL)				
	IL State Tax	99	9,554.39	10-481
	IL State Tax	99	469.08	20-481
	IL State Tax	99	17.78	40-481
	IL State Tax	99	10,403.15	10-481
	IL State Tax	99	772.79	20-481
	IL State Tax	99	146.07	40-481
	IL State Tax	99	27.23	80-481
			<u>\$21,390.49</u>	
PUTNAM CO SD FIT				
	Federal Tax 2014	99	21,278.06	10-481
	Federal Tax 2014	99	1,148.55	20-481
	Federal Tax 2014	99	64.32	40-481
	Federal Tax 2014	99	22,677.73	10-481
	Federal Tax 2014	99	2,084.72	20-481
	Federal Tax 2014	99	260.61	40-481
	Federal Tax 2014	99	63.85	80-481

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				<u>\$47,577.84</u>	
PUTNAM CO SD MEDICARE					
		MEDICARE (CERT)	99	2,241.00	10-481
		MEDICARE (CERT)	99	5.16	40-481
		MEDICARE (BRD PD)	99	2,241.00	50-481
		MEDICARE (BRD PD)	99	5.16	50-481
		MEDICARE (CERT)	99	2,378.73	10-481
		MEDICARE (CERT)	99	8.78	40-481
		MEDICARE (BRD PD)	99	2,378.73	50-481
		MEDICARE (BRD PD)	99	8.78	50-481
				<u>\$9,267.34</u>	
PUTNAM COUNTY SD FICA					
		MATCHING FICA	99	2,901.66	50-481
		MATCHING FICA	99	766.78	50-481
		FICA 2014	99	2,901.66	10-481
		FICA 2014	99	766.78	20-481
		MATCHING FICA	99	3,577.51	50-481
		MATCHING FICA	99	1,278.72	50-481
		MATCHING FICA	99	186.08	50-481
		MATCHING FICA	99	43.62	50-481
		FICA 2014	99	3,577.51	10-481
		FICA 2014	99	1,278.72	20-481
		FICA 2014	99	186.08	40-481
		FICA 2014	99	43.62	80-481
				<u>\$17,508.74</u>	
QUILL					
28140		HS-SUPPLIES	1,020	89.95	10-1113-410-2
50813		PRIMARY BLDG SUPPLY	1,020	49.90	20-2542-410-5
50981		PRIMARY-SUPPLIES	1,020	74.79	10-1111-410-5
50981		PRIMARY-SUPPLIES	1,020	7.99	10-1111-410-5
50981		PRIMARY-SUPPLIES	1,020	123.93	10-1111-410-5
				<u>\$346.56</u>	
RANDOLPH, GENE					
		PSYCH-TRAVEL	1,020	140.00	10-2140-332-1
				<u>\$140.00</u>	
RAYNER & RINN-SCOTT INC.					
28144		IND ARTS-SUPPLIES	1,020	903.00	10-1402-410-2
28144		IND ARTS-SUPPLIES	1,020	537.00	10-1402-410-2
				<u>\$1,440.00</u>	
REGIONAL OFFICE OF EDUCATION					
		IASA JOB BANK	1,020	200.00	10-2310-640-6
		STUDENT GROWTH WORKSHOP	1,020	675.00	10-2210-319-1
				<u>\$875.00</u>	
ROBBINS SCHWARTZ NICHOLAS					
		LEGAL FEES	1,020	100.00	80-2369-318-1
				<u>\$100.00</u>	
RODRIGUEZ, CARMELA					

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		H S TRAVEL	1,020	15.12	10-1113-332-2
		TITLE IIA TRAVEL	1,020	86.80	10-1110-332-42
				<u>\$101.92</u>	
ROYAL PUBLISHING					
		INFO SERV-ADVERTISING	1,020	195.00	10-2630-350-1
		INFO SERV-ADVERTISING	1,020	260.00	10-2630-350-1
				<u>\$455.00</u>	
SAFETY GLASSES USA INC					
	27996	IND ARTS-SUPPLIES	1,020	179.65	10-1402-410-2
				<u>\$179.65</u>	
SCHENNUM, JANET					
		CROSS CAT DIR TRAVEL	1,020	273.84	10-1220-333-1
				<u>\$273.84</u>	
SCHOLASTIC INC					
		HENN ELEM-TEXT	1,020	1,288.11	10-1110-420-4
	43312	MEDICAID	1,020	50.87	10-1220-411-11
				<u>\$1,338.98</u>	
SCHOOL SPECIALTY					
		JR HI SUPPLIES	1,020	306.92	10-1112-410-3
	52781	ECE INST SUP 1-6	1,020	163.70	10-1125-410-1
				<u>\$470.62</u>	
SCHOOLSIN					
	52785	PRIMARY-SUPPLIES	1,020	85.19	10-1111-410-5
				<u>\$85.19</u>	
SMITH, JENNIFER					
		PRIMARY-TRAVEL	1,020	39.99	10-1111-332-5
				<u>\$39.99</u>	
SOBKOWIAK, KATIE					
		PRIMARY-TRAVEL	1,020	51.59	10-1111-332-5
		IL READING CONF	1,020	542.08	10-1250-332-36
				<u>\$593.67</u>	
STAPLES ADVANTAGE					
		119 IN DIAG VIEW 84INX84IN	1,020	676.00	10-1112-410-1
				<u>\$676.00</u>	
STRAUGHN, CHELSI					
		IL READING CONF	1,020	134.40	10-1250-332-36
		HENN ELEM-TRAVEL	1,020	29.27	10-1110-332-4
				<u>\$163.67</u>	
STREAMWOOD BEHAVIORAL HEALTH SYSTEM					
		HOMEBOUND PROF SERV	1,020	315.00	10-1204-318-1
		HOMEBOUND PROF SERV	1,020	525.00	10-1204-318-1
				<u>\$840.00</u>	
SUPERINTENDENT IMPREST					
		BOARD SUPPLIES	1,020	600.00	10-2310-410-6
		FISCAL SVCS TRAVEL	1,020	110.00	10-2520-332-1
		CAFETERIA DUES AND FEES	1,020	48.00	10-2560-640-1

Bills Payable List

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 PUTNAM COUNTY CUSD #535
 Expense on Date: 10/1/2014 to 10/31/2014

Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
		SUPT OFFICE-POSTAGE	1,020	123.35	10-2320-341-1
				<u>\$881.35</u>	
SWINGEL, EDWARD		CO OP TRAVEL	1,020	120.40	10-1459-332-2
				<u>\$120.40</u>	
TEAM EXPRESS		H S ATHLETIC-SUPPLIES	1,020	25.54	10-1501-410-2
				<u>\$25.54</u>	
TEST		INSPECTIONS	1,020	200.00	80-2540-319-7
				<u>\$200.00</u>	
TOEDTER OIL COMPANY		TRUCK REPAIR/MAINT	1,020	586.86	20-2542-320-3
		EX CURRICULAR VAN	1,020	523.98	40-2550-324-1
		GAS	1,020	985.08	40-2550-411-1
		H S-GROUNDS SUPPLIES	1,020	986.58	20-2543-410-2
				<u>\$3,082.50</u>	
TOM BROCK FORMS					
23841		HS OFFICE - SUPPLIES	1,020	322.57	10-2410-410-2
				<u>\$322.57</u>	
TRINITY CATHOLIC SCHOOL					
		HENN-CAFE FOOD	1,020	42.50	10-2560-410-4
				<u>\$42.50</u>	
USI EDUCATION AND GOVERNMENT SALES					
33070		JR HI SUPPLIES	1,020	294.59	10-1112-410-3
				<u>\$294.59</u>	
VACCA, RONDA					
		IL READING CONF	1,020	134.40	10-1250-332-36
		PRIMARY-TRAVEL	1,020	57.74	10-1111-332-5
				<u>\$192.14</u>	
VILLAGE OF GRANVILLE					
		PRIMARY- WATER	1,020	244.00	20-2542-322-5
		HS- WATER	1,020	233.50	20-2542-322-2
				<u>\$477.50</u>	
WARD, DEBBIE					
		HENN ELEM-TRAVEL	1,020	29.12	10-1110-332-4
				<u>\$29.12</u>	
WASHINGTON NATIONAL INS CO					
		WASHINGTON NTNL INS.	98	327.63	10-481
		WASHINGTON NTNL INS.	98	72.75	20-481
		WASHINGTON NTNL INS.	98	326.66	10-481
		WASHINGTON NTNL INS.	98	72.75	20-481
		WASHINGTON NTNL INS.	98	0.97	40-481
				<u>\$800.76</u>	
			Report Total	<u>\$540,436.53</u>	

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Education Fund 10

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

Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance Revenue	% of Budget	State Account Number

Bond and Interest Purposes Levy

10-111200-1	FIRST PRIOR YEAR LEVY	1,239,883.42	3,012,927.17	3,159,605.00	146,677.83	95.36	10-1112
1112	Bond and Interest Purposes Levy	1,239,883.42	3,012,927.17	3,159,605.00	146,677.83	95.36	* Source of Revenue

1St Prior Yr-Tort

10-112200-1	TORT IMMUNITY-1ST PRIOR	0.00	0.00	0.00	0.00	0.00	10-1122
1122	1St Prior Yr-Tort	0.00	0.00	0.00	0.00	0.00	* Source of Revenue

Leasing Purposes Levy

10-113000-1	FIRST PRIOR YR LEASE	22,791.08	55,382.57	58,081.00	2,698.43	95.35	10-1130
1130	Leasing Purposes Levy	22,791.08	55,382.57	58,081.00	2,698.43	95.35	* Source of Revenue

Curr Yr Levy-Special Ed

10-114100-1	SP ED PRIOR YEAR LEVY	18,232.93	44,306.17	46,465.00	2,158.83	95.35	10-1141
1141	Curr Yr Levy-Special Ed	18,232.93	44,306.17	46,465.00	2,158.83	95.35	* Source of Revenue

Mobile Home Privilege Tax

10-121000-1	MOBILE HOME PRIVILEGE TA	0.00	0.00	0.00	0.00	0.00	10-1210
1210	Mobile Home Privilege Tax	0.00	0.00	0.00	0.00	0.00	* Source of Revenue

Corp Pers Prop Repl Tax

10-123000-1	CORP PERS PROP REPLC TAX	0.00	501,600.37	2,597,268.00	2,095,667.63	19.31	10-1230
1230	Corp Pers Prop Repl Tax	0.00	501,600.37	2,597,268.00	2,095,667.63	19.31	* Source of Revenue

Source of Revenue 1290

10-129000-1	WETLANDS	0.00	0.00	0.00	0.00	0.00	10-1290
1290	Source of Revenue 1290	0.00	0.00	0.00	0.00	0.00	* Source of Revenue

Reg Tuition from Other Districts (In-State)

10-131200-1	PUPIL TUITION OTHER LEA	0.00	96,374.25	322,770.00	226,395.75	29.86	10-1312
1312	Reg Tuition from Other Districts (In-State)	0.00	96,374.25	322,770.00	226,395.75	29.86	* Source of Revenue

Regular Tuition from Other Sources (In-State)

10-131300-1		0.00	0.00	0.00	0.00	0.00	10-1313
1313	Regular Tuition from Other Sources (In-State)	0.00	0.00	0.00	0.00	0.00	* Source of Revenue

Sp Ed Tuition-from Other Districts (In-State)

10-134200-1	PUPIL TUI-SP ED OTHER LEA	0.00	32,383.00	32,383.00	0.00	100.00	10-1342
1342	Sp Ed Tuition-from Other Districts (In-State)	0.00	32,383.00	32,383.00	0.00	100.00	* Source of Revenue

Interest On Investments

10-151000-1	TAX INTEREST	0.00	0.00	0.00	0.00	0.00	10-1510
1510	Interest On Investments	0.00	0.00	0.00	0.00	0.00	* Source of Revenue

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Education Fund 10

Source of Revenue 1511 Interest On Investments
Source of Revenue

Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance Revenue	% of Budget	State Account Number
Interest On Investments							
10-151100-1	ED-INT ON INVESTMENTS	1,375.38	4,197.84	16,000.00	11,802.16	26.24	10-1511
1511	Interest On Investments	1,375.38	4,197.84	16,000.00	11,802.16	26.24	* Source of Revenue
Interest-Swaney Bonds							
10-151200-1	INTEREST-SWANEY BONDS	0.00	0.00	0.00	0.00	0.00	10-1512
1512	Interest-Swaney Bonds	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
Interest-Farnsworth							
10-151300-1	INTEREST-FARNSWORTH	0.00	0.00	400.00	400.00	0.00	10-1513
1513	Interest-Farnsworth	0.00	0.00	400.00	400.00	0.00	* Source of Revenue
Sales To Pupils-Lunch							
10-161100-1	STUDENT LUNCH	8,115.50	27,278.10	100,000.00	72,721.90	27.28	10-1611
1611	Sales To Pupils-Lunch	8,115.50	27,278.10	100,000.00	72,721.90	27.28	* Source of Revenue
Sales To Pupils-BFast							
10-161200-1	STUDENT BREAKFAST	0.00	0.00	12,000.00	12,000.00	0.00	10-1612
1612	Sales To Pupils-BFast	0.00	0.00	12,000.00	12,000.00	0.00	* Source of Revenue
Sales To Pupils-Other							
10-161400-1	MILK SALES (OTHER)	1,239.55	1,239.55	10,000.00	8,760.45	12.40	10-1614
1614	Sales To Pupils-Other	1,239.55	1,239.55	10,000.00	8,760.45	12.40	* Source of Revenue
Sales To Adults							
10-162000-1	ADULT LUNCHES/BREAKFAST	553.70	827.90	4,500.00	3,672.10	18.40	10-1620
1620	Sales To Adults	553.70	827.90	4,500.00	3,672.10	18.40	* Source of Revenue
Other Food Service							
10-169000-1	HEAD START LUNCHES	0.00	0.00	0.00	0.00	0.00	10-1690
1690	Other Food Service	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
Admissions-Athletic							
10-171102-2	H S ATHLETIC ADMISSIONS	1,897.00	1,897.00	17,000.00	15,103.00	11.16	10-1711-2
10-171104-3	JR HI-ATHLETIC ADMISSION	0.00	0.00	6,000.00	6,000.00	0.00	10-1711-4
1711	Admissions-Athletic	1,897.00	1,897.00	23,000.00	21,103.00	8.25	* Source of Revenue
HS/JR Tourney							
10-171400-1	H S / JR HI TOURNEY REV	0.00	0.00	3,000.00	3,000.00	0.00	10-1714
1714	HS/JR Tourney	0.00	0.00	3,000.00	3,000.00	0.00	* Source of Revenue
Admissions-Other							
10-171900-1	ADMISSION - OTHERS	0.00	0.00	6,000.00	6,000.00	0.00	10-1719

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Source of Revenue 1719 Admissions-Other
Source of Revenue

Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance Revenue	% of Budget	State Account Number
1719 Admissions-Other		0.00	0.00	6,000.00	6,000.00	0.00	* Source of Revenue
Fees							
10-172000-1	VOCATIONAL FEE HS	(80.00)	3,150.00	3,700.00	550.00	85.14	10-1720
10-172000-2	ACTIVITY FEES HS	40.00	7,605.00	13,500.00	5,895.00	56.33	10-1720
10-172000-3	ACTIVITY FEES JR H	220.00	1,640.00	3,500.00	1,860.00	46.86	10-1720
1720 Fees		180.00	12,395.00	20,700.00	8,305.00	59.88	* Source of Revenue
Other Pupil Activity Rev							
10-179000-1	DRIVER ED FEE	150.00	2,050.00	3,000.00	950.00	68.33	10-1790
10-179000-8	H S PE RESALE	52.00	2,467.00	4,000.00	1,533.00	61.68	10-1790
10-179001-8	JH PE RESALE	260.00	1,369.00	3,000.00	1,631.00	45.63	10-1790-1
1790 Other Pupil Activity Rev		462.00	5,886.00	10,000.00	4,114.00	58.86	* Source of Revenue
Shop Resale							
10-179100-9		0.00	0.00	0.00	0.00	0.00	10-1791
1791 Shop Resale		0.00	0.00	0.00	0.00	0.00	* Source of Revenue
Music Resale							
10-179200-10	MUSIC RESALE	0.00	0.00	300.00	300.00	0.00	10-1792
1792 Music Resale		0.00	0.00	300.00	300.00	0.00	* Source of Revenue
Rentals-Regular Textbook							
10-181100-1	ELEM-TEXTBOOK RENTAL	0.00	10,114.00	12,000.00	1,886.00	84.28	10-1811
10-181100-2	H S- TEXTBOOK RENTAL	(195.00)	18,779.00	18,000.00	(779.00)	104.33	10-1811
10-181100-3	JR HI-TEXTBOOK RENTAL	1,365.00	7,150.00	8,500.00	1,350.00	84.12	10-1811
1811 Rentals-Regular Textbook		1,170.00	36,043.00	38,500.00	2,457.00	93.62	* Source of Revenue
Rentals - Other							
10-181900-1	INSTRUMENT RENTAL	0.00	0.00	400.00	400.00	0.00	10-1819
1819 Rentals - Other		0.00	0.00	400.00	400.00	0.00	* Source of Revenue
Donations-Private Sources							
10-192000-1	DONATIONS	4,504.85	4,504.85	20,000.00	15,495.15	22.52	10-1920
10-192001-1	DONATIONS-NCF	0.00	0.00	0.00	0.00	0.00	10-1920
1920 Donations-Private Sources		4,504.85	4,504.85	20,000.00	15,495.15	22.52	* Source of Revenue
Services Provided to Other Districts							
10-194000-1	PSY LEA ASSESSEMENT	0.00	0.00	0.00	0.00	0.00	10-1940
1940 Services Provided to Other Districts		0.00	0.00	0.00	0.00	0.00	* Source of Revenue
SW LEA Assessment							
10-194100-1	SW LEA ASSESSMENT	0.00	0.00	0.00	0.00	0.00	10-1941

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Education Fund 10

Source of Revenue 1941 SW LEA Assessment

Source of Revenue

Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance Revenue	% of Budget	State Account Number
10-194110-1	HEARING IMP ASSESS.	0.00	0.00	0.00	0.00	0.00	10-1941
1941 SW LEA Assessment		0.00	0.00	0.00	0.00	0.00	* Source of Revenue
Lease Incentive Grant							
10-194200-1		0.00	0.00	0.00	0.00	0.00	10-1942
1942 Lease Incentive Grant		0.00	0.00	0.00	0.00	0.00	* Source of Revenue
Refund-Prior Yr Expenditu							
10-195000-1	REFUND EXPENSES	2,380.16	18,723.48	13,500.00	(5,223.48)	138.69	10-1950
1950 Refund-Prior Yr Expenditu		2,380.16	18,723.48	13,500.00	(5,223.48)	138.69	* Source of Revenue
Drivers Education Fees							
10-197000-1	DRIVERS ED FEE	0.00	0.00	0.00	0.00	0.00	10-1970
1970 Drivers Education Fees		0.00	0.00	0.00	0.00	0.00	* Source of Revenue
Other Local Revenues							
10-199900-1	OTHER LOCAL REVENUE	885.77	6,493.70	15,000.00	8,506.30	43.29	10-1999
10-199900-3	INSURANCE/PLAY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	10-1999
10-199901-1	INTERNET REVENUE	0.00	0.00	0.00	0.00	0.00	10-1999-1
1999 Other Local Revenues		885.77	6,493.70	15,000.00	8,506.30	43.29	* Source of Revenue
Source of Revenue 2200							
10-220000-1	POVERTY GRANT	0.00	0.00	0.00	0.00	0.00	10-2200
2200 Source of Revenue 2200		0.00	0.00	0.00	0.00	0.00	* Source of Revenue
Other Flow-Through							
10-223000-1	ROE FLOW THRU	0.00	0.00	0.00	0.00	0.00	10-2230
2230 Other Flow-Through		0.00	0.00	0.00	0.00	0.00	* Source of Revenue
General State Aid							
10-300100-1	GENERAL STATE AID	45,183.86	90,348.80	501,668.00	411,319.20	18.01	10-3001
3001 General State Aid		45,183.86	90,348.80	501,668.00	411,319.20	18.01	* Source of Revenue
Hold Harmless							
10-300200-1	HOLD HARMLESS GSA	0.00	0.00	0.00	0.00	0.00	10-3002
3002 Hold Harmless		0.00	0.00	0.00	0.00	0.00	* Source of Revenue
Spec Ed-Priv Facility Tui							
10-310000-1	SP ED PRIV FAC TUITION	0.00	0.00	58,795.00	58,795.00	0.00	10-3100
3100 Spec Ed-Priv Facility Tui		0.00	0.00	58,795.00	58,795.00	0.00	* Source of Revenue
Spec Ed -Extraordinary							
10-310500-1	SP ED EXTRA ORDINARY	0.00	0.00	130,000.00	130,000.00	0.00	10-3105
3105 Spec Ed -Extraordinary		0.00	0.00	130,000.00	130,000.00	0.00	* Source of Revenue

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Source of Revenue 3105 Spec Ed -Extraordinary
Source of Revenue

Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance Revenue	% of Budget	State Account Number
Spec Ed -Personnel							
10-311000-1	SP ED PERSONNEL	0.00	5,164.56	218,121.00	212,956.44	2.37	10-3110
3110	Spec Ed -Personnel	0.00	5,164.56	218,121.00	212,956.44	2.37	* Source of Revenue
Spec Ed-Orphanage-Individ							
10-312000-1	SP ED ORPHANAGE	0.00	0.00	0.00	0.00	0.00	10-3120
3120	Spec Ed-Orphanage-Individ	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
Spec Ed -Summer School							
10-314500-1	SP ED SUMMER SCHOOL	0.00	0.00	500.00	500.00	0.00	10-3145
3145	Spec Ed -Summer School	0.00	0.00	500.00	500.00	0.00	* Source of Revenue
Career and Technical Education CTE Tech Prep							
10-322000-40	CTEI GRANT-SRAVTE	0.00	0.00	18,307.00	18,307.00	0.00	10-3200
3200	Career and Technical Education CTE Tech Prep	0.00	0.00	18,307.00	18,307.00	0.00	* Source of Revenue
Voc Ed - Formula							
10-321500-18	VOC AG STATE GRTS	0.00	0.00	0.00	0.00	0.00	10-3215
3215	Voc Ed - Formula	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
CTE - Agriculture Education							
10-323500-19	VOC AG SUPPLEMENTAL	0.00	0.00	2,501.00	2,501.00	0.00	10-3235
3235	CTE - Agriculture Education	0.00	0.00	2,501.00	2,501.00	0.00	* Source of Revenue
CTE - Other							
10-329900-40	FCAE GRANT	0.00	0.00	0.00	0.00	0.00	10-3299
3299	CTE - Other	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
Bilingual Ed-Downstate- TPI and TBE							
10-330500-20	TPI/TBE BILINGUAL ED	0.00	0.00	0.00	0.00	0.00	10-3305
3305	Bilingual Ed-Downstate- TPI and TBE	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
State Free Lunch/BFast							
10-336000-1	IL FREE LUNCH/BRKFST AIDE	245.84	672.49	3,500.00	2,827.51	19.21	10-3360
10-336500-1	IL BREAKFAST INITIATIVE	0.00	0.00	0.00	0.00	0.00	10-3360
3360	State Free Lunch/BFast	245.84	672.49	3,500.00	2,827.51	19.21	* Source of Revenue
Driver Education							
10-337000-1	DRIVERS ED REIMBURSEMENT	0.00	2,547.03	11,000.00	8,452.97	23.15	10-3370-1
3370	Driver Education	0.00	2,547.03	11,000.00	8,452.97	23.15	* Source of Revenue
Learning Improvement-Change Grants							
10-361002-1	SCHOOL IMP-HOP	0.00	0.00	0.00	0.00	0.00	10-3610

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Source of Revenue 3610 Learning Improvement-Change Grants
Source of Revenue

Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance Revenue	% of Budget	State Account Number
3610	Learning Improvement-Change Grants	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
School Imp Grant							
10-364000-24	SCHOOL IMP BLOCK GRANT	0.00	0.00	0.00	0.00	0.00	10-3640
3640	School Imp Grant	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
Quality Assurance Grant							
10-364100-31	LEARNING IMP GRANT	0.00	0.00	0.00	0.00	0.00	10-3641
3641	Quality Assurance Grant	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
National Board Certification							
10-365100-1	NATL BOARD CERTIFIC	0.00	0.00	0.00	0.00	0.00	10-3651-1
3651	National Board Certification	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
Truants Alt/Opt Education							
10-369500-1	SAFE TO LEARN GRANT	0.00	0.00	0.00	0.00	0.00	10-3695
3695	Truants Alt/Opt Education	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
Early Childhood - Block Grant							
10-370500-26	EARLY CHILDHOOD GRT GRANT	0.00	18,392.00	132,204.00	113,812.00	13.91	10-3705
3705	Early Childhood - Block Grant	0.00	18,392.00	132,204.00	113,812.00	13.91	* Source of Revenue
Reading Improvement - Block Grant							
10-371500-27	READING IMPROVEMENT GRAN	0.00	0.00	0.00	0.00	0.00	10-3715
3715	Reading Improvement - Block Grant	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
Continued Reading Improvement Block Grant							
10-372500-28		0.00	0.00	0.00	0.00	0.00	10-3725
3725	Continued Reading Improvement Block Grant	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
Report Cards							
10-373500-1		0.00	0.00	0.00	0.00	0.00	10-3735
3735	Report Cards	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
School Safety & Educational Improv Block Grant							
10-377500-43	ADA BLOCK GRANT	0.00	0.00	1,000.00	1,000.00	0.00	10-3775
3775	School Safety & Educational Improv Block Grant	0.00	0.00	1,000.00	1,000.00	0.00	* Source of Revenue
Closing The Gap							
10-379200-1		0.00	0.00	0.00	0.00	0.00	10-3792
3792	Closing The Gap	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
TIP GRANT							
10-379400-1		0.00	0.00	0.00	0.00	0.00	10-3794

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Education Fund 10							
Source of Revenue		3794	TIP GRANT				
Source of Revenue							
Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance Revenue	% of Budget	State Account Number
3794	TIP GRANT	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
State Library Grant							
10-380000-32	STATE LIBRARY GRANT	0.00	0.00	675.00	675.00	0.00	10-3800
3800	State Library Grant	0.00	0.00	675.00	675.00	0.00	* Source of Revenue
Emer Fin Assist/Temp Reloc Grant/Other Restr Rev							
10-399900-1	OTHER STATE REVENUE	0.00	0.00	15,000.00	15,000.00	0.00	10-3999
10-399901-1	RESPRO GRANT	0.00	0.00	0.00	0.00	0.00	10-3999
3999	Emer Fin Assist/Temp Reloc Grant/Other Restr Rev	0.00	0.00	15,000.00	15,000.00	0.00	* Source of Revenue
Title V - Innovation and Flexibility Formula							
10-410000-37	TITLE V INVO(CHAR CTS	0.00	0.00	0.00	0.00	0.00	10-4100
4100	Title V - Innovation and Flexibility Formula	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
Esea-Chap2-Comp-Urban Ed							
10-411000-46		0.00	0.00	0.00	0.00	0.00	10-4110
4110	Esea-Chap2-Comp-Urban Ed	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
NatL School Lunch Progr							
10-421000-1	FEDERAL LUNCH AID	0.00	0.00	140,000.00	140,000.00	0.00	10-4210
4210	NatL School Lunch Progr	0.00	0.00	140,000.00	140,000.00	0.00	* Source of Revenue
School Breakfast Program							
10-422000-1	FED BREAKFAST AID	0.00	0.00	36,000.00	36,000.00	0.00	10-4220
4220	School Breakfast Program	0.00	0.00	36,000.00	36,000.00	0.00	* Source of Revenue
Title I - Low Income							
10-430000-36	TITLE I GRANT	0.00	36,096.00	92,152.00	56,056.00	39.17	10-4300
4300	Title I - Low Income	0.00	36,096.00	92,152.00	56,056.00	39.17	* Source of Revenue
Esea-Drug Free-Formula							
10-440000-33	TITLE IV GRT DRUG FREE	0.00	0.00	0.00	0.00	0.00	10-4400
4400	Esea-Drug Free-Formula	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
Fed-Sp Ed-Idea Flow-Thru							
10-462000-38	SP ED INCENTIVE GRT	0.00	0.00	0.00	0.00	0.00	10-4620
10-462001-38	DISCRETIONARY FUNDS	0.00	0.00	0.00	0.00	0.00	10-4620
10-462002-38	SP ED BLOCK GRT	21,103.00	21,103.00	21,103.00	0.00	100.00	10-4620
10-462003-38	DEMONSTR PROJ/LEASE	0.00	0.00	0.00	0.00	0.00	10-4620-1
4620	Fed-Sp Ed-Idea Flow-Thru	21,103.00	21,103.00	21,103.00	0.00	100.00	* Source of Revenue
Fed-Sp Ed-Idea Room&Board							
10-462500-1	EXCESS (ROOM/BOARD)	0.00	0.00	0.00	0.00	0.00	10-4625-1

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Education Fund 10

Source of Revenue 4625 Fed-Sp Ed-Idea Room&Board
Source of Revenue

Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance Revenue	% of Budget	State Account Number
4625	Fed-Sp Ed-Idea Room&Board	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
Title IIB-Cons/Home E.D.A							
10-477000-40	CARL PERKINS	0.00	0.00	8,662.00	8,662.00	0.00	10-4770-1-40
4765	Title IIB-Cons/Home E.D.A	0.00	0.00	8,662.00	8,662.00	0.00	* Source of Revenue
SFSF/GSA REVENUE							
10-485000-44	SFSF/GSA REVENUE	0.00	0.00	0.00	0.00	0.00	10-4850
4850	SFSF/GSA REVENUE	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
Source of Revenue 4854							
10-485100-44	ARRA TITLE I	0.00	0.00	0.00	0.00	0.00	10-4854
4854	Source of Revenue 4854	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
ARRA IDEA PART B							
10-485700-44	ARRA IDEA PART B	0.00	0.00	0.00	0.00	0.00	10-4857-1
4857	ARRA IDEA PART B	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
GSA ARRA							
10-487000-44	ARRA GSA	0.00	0.00	0.00	0.00	0.00	10-4870-1
4870	GSA ARRA	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
ARRA ED JOBS							
10-488000-44	ARRA ED JOBS FUND	0.00	0.00	0.00	0.00	0.00	10-4880-1
4880	ARRA ED JOBS	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
Medicaid Matching Fund							
10-490000-11		0.00	0.00	0.00	0.00	0.00	10-4900
4900	Medicaid Matching Fund	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
Title II - Teacher Quality							
10-493200-42	TITLE II TEACHER QUALITY	0.00	3,764.00	13,662.00	9,898.00	27.55	10-4935
4935	Title II - Teacher Quality	0.00	3,764.00	13,662.00	9,898.00	27.55	* Source of Revenue
Goals 2000-School Improve							
10-494500-14		0.00	0.00	0.00	0.00	0.00	10-4945
4945	Goals 2000-School Improve	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
Title II-Technology Enhancing Ed Formula Grant							
10-497100-1	TITLE IID-TECH ENHANC	0.00	0.00	0.00	0.00	0.00	10-4971
4971	Title II-Technology Enhancing Ed Formula Grant	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
Medicaid Admin							
10-499100-11	MEDICAID-ADMIN OUTREACH	0.00	5,843.75	25,000.00	19,156.25	23.38	10-4991-1

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Education Fund 10

Source of Revenue 4991 Medicaid Admin
Source of Revenue

Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance Revenue	% of Budget	State Account Number
4991	Medicaid Admin	0.00	5,843.75	25,000.00	19,156.25	23.38	* Source of Revenue
Medicaid FFS							
10-499200-11	MEDICAID-FEE FOR SERV	0.00	18,458.96	67,000.00	48,541.04	27.55	10-4992-1-11
4992	Medicaid FFS	0.00	18,458.96	67,000.00	48,541.04	27.55	* Source of Revenue
Other Restricted Grants Recd Fed Gov thru State							
10-499800-1	OTHER FEDERAL(STEP)	3,294.00	4,941.00	12,180.00	7,239.00	40.57	10-4998-1
4998	Other Restricted Grants Recd Fed Gov thru State	3,294.00	4,941.00	12,180.00	7,239.00	40.57	* Source of Revenue
Abolishment or Abatement of Working Cash Fund							
10-711000-1	TRANS OF WC TECH THRUST	0.00	0.00	0.00	0.00	0.00	10-7110
10-711002-1	PERM TRANSFER WC	0.00	0.00	0.00	0.00	0.00	10-7110
10-711001-1	TRANSFER OF WC	0.00	0.00	0.00	0.00	0.00	10-7110-1
7110	Abolishment or Abatement of Working Cash Fund	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
Permanent Transfer of Working Cash Fund Interest							
10-712000-1	TRANS WC INTEREST	0.00	0.00	0.00	0.00	0.00	10-7120
7120	Permanent Transfer of Working Cash Fund Interest	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
Accured Int on Bonds							
10-723000-1	ACCURED INT B&I	0.00	0.00	0.00	0.00	0.00	10-7230
7230	Accured Int on Bonds	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
10	Education Fund	1,373,498.04	4,069,791.54	8,018,902.00	3,949,110.46	50.75	Fund

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Oper, Build, & Maint Fund 20

Source of Revenue 1112 Bond and Interest Purposes Levy

Source of Revenue

Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance Revenue	% of Budget	State Account Number

Bond and Interest Purposes Levy

20-111200-1	FIRST PRIOR YEAR LEVY	227,918.30	553,843.46	580,810.00	26,966.54	95.36	20-1112
1112	Bond and Interest Purposes Levy	227,918.30	553,843.46	580,810.00	26,966.54	95.36	* Source of Revenue

1St Prior Yr-Tort

20-112200-1	TORT IMMUNITY-1ST PRIOR	0.00	0.00	0.00	0.00	0.00	20-1122
1122	1St Prior Yr-Tort	0.00	0.00	0.00	0.00	0.00	* Source of Revenue

Corp Pers Prop Repl Tax

20-123000-1	CORP PERS PROP REPL TAX	0.00	0.00	0.00	0.00	0.00	20-1230
1230	Corp Pers Prop Repl Tax	0.00	0.00	0.00	0.00	0.00	* Source of Revenue

Interest On Investments

20-151100-1	BLD-INT	397.90	1,326.36	8,000.00	6,673.64	16.58	20-1511
1511	Interest On Investments	397.90	1,326.36	8,000.00	6,673.64	16.58	* Source of Revenue

Interest-Tree Fund

20-151500-1	INTEREST - TREE FUND	0.00	0.00	50.00	50.00	0.00	20-1515
1515	Interest-Tree Fund	0.00	0.00	50.00	50.00	0.00	* Source of Revenue

Rentals

20-191000-1	HOUSE RENT	0.00	0.00	0.00	0.00	0.00	20-1910
1910	Rentals	0.00	0.00	0.00	0.00	0.00	* Source of Revenue

Facility/Grounds Rent

20-191100-1	FACILITY/GROUND RENT	0.00	0.00	500.00	500.00	0.00	20-1911
1911	Facility/Grounds Rent	0.00	0.00	500.00	500.00	0.00	* Source of Revenue

Donations-Private Sources

20-192000-1	DONATIONS	0.00	0.00	500.00	500.00	0.00	20-1920
1920	Donations-Private Sources	0.00	0.00	500.00	500.00	0.00	* Source of Revenue

Refund-Prior Yr Expenditu

20-195000-1	REFUND PR YR EXP-BLDG	0.00	0.00	1,000.00	1,000.00	0.00	20-1950
20-195001-1	TORNADO INS/FEM/DON	0.00	0.00	0.00	0.00	0.00	20-1950
1950	Refund-Prior Yr Expenditu	0.00	0.00	1,000.00	1,000.00	0.00	* Source of Revenue

Other Local Revenues

20-199900-1	OTHER LOCAL REVENUE	0.00	0.00	10,000.00	10,000.00	0.00	20-1999
1999	Other Local Revenues	0.00	0.00	10,000.00	10,000.00	0.00	* Source of Revenue

Flow-Thru Rev-State

20-210000-1	OTHER STATE REVENUE	0.00	0.00	0.00	0.00	0.00	20-2100

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Oper, Build, & Maint Fund 20

Source of Revenue 2100 Flow-Thru Rev-State

Source of Revenue

Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance Revenue	% of Budget	State Account Number
2100	Flow-Thru Rev-State	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
Infrastructure Improv-Planning/Construction							
20-392000-1	INFRA IMPROVE-PLAN/CONST	0.00	0.00	0.00	0.00	0.00	20-3920-1
3920	Infrastructure Improv-Planning/Construction	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
SCHL INFRASTRUCT/MAINT PROJ							
20-392500-1	SCHL INFRASTRUCT/MAINT PROJ	0.00	0.00	50,000.00	50,000.00	0.00	20-3925-1-1
3925	SCHL INFRASTRUCT/MAINT PROJ	0.00	0.00	50,000.00	50,000.00	0.00	* Source of Revenue
Emer Fin Assist/Temp Reloc Grant/Other Restr Rev							
20-399900-1	OTHER STATE REVENUE	0.00	0.00	0.00	0.00	0.00	20-3999
3999	Emer Fin Assist/Temp Reloc Grant/Other Restr Rev	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
Medicaid Matching Fund							
20-490000-11		0.00	0.00	0.00	0.00	0.00	20-4900
4900	Medicaid Matching Fund	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
Renovation Grant							
20-498000-1		0.00	0.00	0.00	0.00	0.00	20-4980
4980	Renovation Grant	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
Abolishment or Abatement of Working Cash Fund							
20-711001-1	TRANSFER WC	0.00	0.00	0.00	0.00	0.00	20-7110
7110	Abolishment or Abatement of Working Cash Fund	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
Permanent Transfer							
20-713000-1	PERM TRANSFER FROM C/P	0.00	0.00	0.00	0.00	0.00	20-7130-1
7130	Permanent Transfer	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
Transfers from Other Funds Pay Princ'l Cap Leases							
20-740000-1	SALE/COMP FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	20-7400
7400	Transfers from Other Funds Pay Princ'l Cap Leases	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
20	Oper, Build, & Maint Fund	228,316.20	555,169.82	650,860.00	95,690.18	85.30	Fund

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Debt Service Fund or Fund Group 30

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

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

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Transportation Fund 40

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

Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance Revenue	% of Budget	State Account Number

Bond and Interest Purposes Levy

40-111200-1	FIRST PRIOR YR LEVY TRAN	91,168.05	221,539.13	232,324.00	10,784.87	95.36	40-1112
1112	Bond and Interest Purposes Levy	91,168.05	221,539.13	232,324.00	10,784.87	95.36	* Source of Revenue

1St Prior Yr-Tort

40-112200-1	1ST PRIOR YR LEVY-TORT	0.00	0.00	0.00	0.00	0.00	40-1122
1122	1St Prior Yr-Tort	0.00	0.00	0.00	0.00	0.00	* Source of Revenue

Corp Pers Prop Repl Tax

40-123000-1	CORP REPLACEMNT PROP TAX	0.00	0.00	0.00	0.00	0.00	40-1230
1230	Corp Pers Prop Repl Tax	0.00	0.00	0.00	0.00	0.00	* Source of Revenue

Spec Ed Trans-Pupils/Pare

40-144100-1	ORPHANAGE TRANS REIMB	0.00	0.00	0.00	0.00	0.00	40-1441
1441	Spec Ed Trans-Pupils/Pare	0.00	0.00	0.00	0.00	0.00	* Source of Revenue

Interest On Investments

40-151100-1	TRANSP-INT	89.13	238.44	2,000.00	1,761.56	11.92	40-1511
1511	Interest On Investments	89.13	238.44	2,000.00	1,761.56	11.92	* Source of Revenue

Refund-Prior Yr Expenditu

40-195000-1	REFUND TRANSP	0.00	0.00	0.00	0.00	0.00	40-1950
1950	Refund-Prior Yr Expenditu	0.00	0.00	0.00	0.00	0.00	* Source of Revenue

Other Local Revenues

40-199900-1	OTHER LOCAL REVENUE	429.00	3,473.70	7,000.00	3,526.30	49.62	40-1999
1999	Other Local Revenues	429.00	3,473.70	7,000.00	3,526.30	49.62	* Source of Revenue

Transportation Regular/Vocational

40-350000-1	REG TRANSPORTATION AID	0.00	0.00	350,787.00	350,787.00	0.00	40-3500
3500	Transportation Regular/Vocational	0.00	0.00	350,787.00	350,787.00	0.00	* Source of Revenue

Transportation-Vocational

40-350500-1	VOC TRANSPORTATION AID	0.00	0.00	13,614.00	13,614.00	0.00	40-3505
3505	Transportation-Vocational	0.00	0.00	13,614.00	13,614.00	0.00	* Source of Revenue

Transportation-Spec Ed

40-351000-1	SP ED TRANSPORTATION AID	0.00	0.00	156,255.00	156,255.00	0.00	40-3510
3510	Transportation-Spec Ed	0.00	0.00	156,255.00	156,255.00	0.00	* Source of Revenue

Other State Revenue

40-351100-1	OTHER STATE REVENUE	0.00	0.00	0.00	0.00	0.00	40-3511
3511	Other State Revenue	0.00	0.00	0.00	0.00	0.00	* Source of Revenue

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Transportation Fund 40

Source of Revenue 3705 Early Childhood - Block Grant
Source of Revenue

Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance Revenue	% of Budget	State Account Number

Early Childhood - Block Grant

40-370500-26	ECE TRANSPORTATION	0.00	0.00	88,500.00	88,500.00	0.00	40-3705
3705	Early Childhood - Block Grant	0.00	0.00	88,500.00	88,500.00	0.00	* Source of Revenue

ARRA IDEA PART B

40-485700-44	IDEA ARRA	0.00	0.00	0.00	0.00	0.00	40-4857
4857	ARRA IDEA PART B	0.00	0.00	0.00	0.00	0.00	* Source of Revenue

Permanent Transfer

40-713000-1	PERMANENT TRANSFER	0.00	0.00	0.00	0.00	0.00	40-7130-1
7130	Permanent Transfer	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
40	Transportation Fund	91,686.18	225,251.27	850,480.00	625,228.73	26.49	Fund

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

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

Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance Revenue	% of Budget	State Account Number
Bond and Interest Purposes Levy							
50-111200-1	FIRST PRIOR YR LEVY-IMRF	53,843.68	130,807.93	137,327.00	6,519.07	95.25	50-1112
50-111201-1	FIRST PRIOR YR-SS	0.00	0.00	0.00	0.00	0.00	50-1112
1112	Bond and Interest Purposes Levy	53,843.68	130,807.93	137,327.00	6,519.07	95.25	* Source of Revenue
Working Cash Purposes Levy							
50-111500-1	MEDICARE-FIRST PRIOR YR	0.00	0.00	0.00	0.00	0.00	50-1115
1115	Working Cash Purposes Levy	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
Soc.Sec./Med Only Levy							
50-115000-1	FIRST PRIOR YR-S S	0.00	0.00	0.00	0.00	0.00	50-1150
1150	Soc.Sec./Med Only Levy	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
Corp Pers Prop Repl Tax							
50-123000-1	CORP PERS PROP REPL TAX	0.00	0.00	174,252.00	174,252.00	0.00	50-1230
1230	Corp Pers Prop Repl Tax	0.00	0.00	174,252.00	174,252.00	0.00	* Source of Revenue
Interest On Investments							
50-151100-1	IMRF-INT	84.32	230.16	1,000.00	769.84	23.02	50-1511
1511	Interest On Investments	84.32	230.16	1,000.00	769.84	23.02	* Source of Revenue
Other Local Revenues							
50-199900-1	OTHER LOCAL REVENUE	0.00	0.00	0.00	0.00	0.00	50-1999
1999	Other Local Revenues	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
50	I.M.R.F./Soc. Sec. Fund	53,928.00	131,038.09	312,579.00	181,540.91	41.92	Fund

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Capital Projects Fund or Fund Group 60

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

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

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Working Cash Fund 70

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

Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance Revenue	% of Budget	State Account Number
Bond and Interest Purposes Levy							
70-111200-1	FIRST PRIOR YR WRKG CASH	22,595.57	55,187.06	58,081.00	2,893.94	95.02	70-1112
1112	Bond and Interest Purposes Levy	22,595.57	55,187.06	58,081.00	2,893.94	95.02	* Source of Revenue
Interest On Investments							
70-151100-1	WC-INT	492.96	2,044.35	13,000.00	10,955.65	15.73	70-1511
1511	Interest On Investments	492.96	2,044.35	13,000.00	10,955.65	15.73	* Source of Revenue
Sale Of Bonds							
70-721000-1	PRINCIPAL ON BONDS SOLD	0.00	0.00	0.00	0.00	0.00	70-7210
7210	Sale Of Bonds	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
70	Working Cash Fund	23,088.53	57,231.41	71,081.00	13,849.59	80.52	Fund

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Tort Immunity and Judgment Fund 80

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

Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance Revenue	% of Budget	State Account Number

Bond and Interest Purposes Levy

80-111200-1	FIRST PRIOR YEAR LEVY	99,986.44	242,907.38	255,010.00	12,102.62	95.25	80-1112
1112	Bond and Interest Purposes Levy	99,986.44	242,907.38	255,010.00	12,102.62	95.25	* Source of Revenue

Corp Pers Prop Repl Tax

80-123000-1	CORP PERS PROP REPLCMNT TAX	0.00	0.00	50,000.00	50,000.00	0.00	80-1230-1
1230	Corp Pers Prop Repl Tax	0.00	0.00	50,000.00	50,000.00	0.00	* Source of Revenue

Interest On Investments

80-151100-1	TORT-INTEREST	36.17	71.73	1,000.00	928.27	7.17	80-1511
1511	Interest On Investments	36.17	71.73	1,000.00	928.27	7.17	* Source of Revenue

Refund-Prior Yr Expenditu

80-195000-1	REFUND PRIOR YR EXP	0.00	0.00	0.00	0.00	0.00	80-1950
1950	Refund-Prior Yr Expenditu	0.00	0.00	0.00	0.00	0.00	* Source of Revenue

Other Local Revenues

80-199900-1	OTHER LOCAL REVENUE	0.00	0.00	0.00	0.00	0.00	80-1999
1999	Other Local Revenues	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
80	Tort Immunity and Judgment Fund	100,022.61	242,979.11	306,010.00	63,030.89	79.40	Fund

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Fire Prevention/Life Safety 90

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

Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance Revenue	% of Budget	State Account Number

Bond and Interest Purposes Levy

90-111200-1	FIRST PRIOR YEAR LEVY L/	22,791.08	55,382.57	58,081.00	2,698.43	95.35	90-1112
1112	Bond and Interest Purposes Levy	22,791.08	55,382.57	58,081.00	2,698.43	95.35	* Source of Revenue

Corp Pers Prop Repl Tax

90-123000-1	L/S CORP REPL TAX	0.00	0.00	0.00	0.00	0.00	90-1230
1230	Corp Pers Prop Repl Tax	0.00	0.00	0.00	0.00	0.00	* Source of Revenue

Interest On Investments

90-151100-1	LS-INT ON INVESTMENTS	192.85	501.85	2,000.00	1,498.15	25.09	90-1511
1511	Interest On Investments	192.85	501.85	2,000.00	1,498.15	25.09	* Source of Revenue

Other Local Revenues

90-199900-1	OTHER REVENUE	0.00	0.00	0.00	0.00	0.00	90-1999
1999	Other Local Revenues	0.00	0.00	0.00	0.00	0.00	* Source of Revenue

Permanent Transfer of Working Cash Fund Interest

90-712000-1	TRANSFER FROM W/C	0.00	0.00	0.00	0.00	0.00	90-7120
7120	Permanent Transfer of Working Cash Fund Interest	0.00	0.00	0.00	0.00	0.00	* Source of Revenue

Sale Of Bonds

90-721000-1	SALE OF BONDS	0.00	0.00	0.00	0.00	0.00	90-7210
7210	Sale Of Bonds	0.00	0.00	0.00	0.00	0.00	* Source of Revenue

90 Fire Prevention/Life Safety

Report Total:

22,983.93	55,884.42	60,081.00	4,196.58	93.02	Fund
1,893,523.49	5,337,345.66	10,269,993.00	4,932,647.34	51.97	

Expenditure Report

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Education Fund 10

Function 1000 Instruction
Function 1110 Elementary
Object 100 Salaries

Account	Description	M.T.D. Activity	Y.T.D. Activity	Open Encumb.	Current Budget	Budget Balance	% of Budge t	State Account Number
100	Salaries	36,329.18	106,669.56	0.00	482,726.00	376,056.44	22.10	
200	Employee Benefits	10,515.20	21,004.72	0.00	139,500.00	118,495.28	15.06	
300	Purchased Services	511.95	1,350.17	636.00	9,050.00	7,063.83	21.95	
400	Supplies And Materials	52.89	13,611.91	77.69	17,831.00	4,141.40	76.77	
500	Capital Outlay	0.00	17,656.56	0.00	33,500.00	15,843.44	52.71	
1110	Elementary	47,409.22	160,292.92	713.69	682,607.00	521,600.39	23.59	** Function
100	Salaries	71,532.16	147,520.82	0.00	519,000.00	371,479.18	28.42	
200	Employee Benefits	11,693.88	19,683.19	0.00	129,500.00	109,816.81	15.20	
300	Purchased Services	399.15	1,933.22	0.00	8,000.00	6,066.78	24.17	
400	Supplies And Materials	1,943.63	8,232.11	790.57	16,800.00	7,777.32	53.71	
500	Capital Outlay	0.00	0.00	0.00	1,500.00	1,500.00	0.00	
1111	Primary	85,568.82	177,369.34	790.57	674,800.00	496,640.09	26.40	** Function
100	Salaries	37,972.48	113,854.88	0.00	497,000.00	383,145.12	22.91	
200	Employee Benefits	10,367.41	17,845.95	0.00	126,000.00	108,154.05	14.16	
300	Purchased Services	460.76	1,298.98	358.00	9,000.00	7,343.02	18.41	
400	Supplies And Materials	39,949.83	75,179.88	6,636.40	235,100.00	153,283.72	34.80	
500	Capital Outlay	0.00	0.00	0.00	1,500.00	1,500.00	0.00	
600	Other Objects	0.00	0.00	0.00	1,000.00	1,000.00	0.00	
1112	Junior High	88,750.48	208,179.69	6,994.40	869,600.00	654,425.91	24.74	** Function
100	Salaries	62,294.08	173,869.33	0.00	776,842.00	602,972.67	22.38	
200	Employee Benefits	17,558.62	32,150.19	0.00	215,000.00	182,849.81	14.95	
300	Purchased Services	685.76	2,248.33	0.00	10,400.00	8,151.67	21.62	
400	Supplies And Materials	21,757.08	39,905.54	15,221.09	92,350.00	37,223.37	59.69	
500	Capital Outlay	0.00	1,437.18	0.00	1,500.00	62.82	95.81	
600	Other Objects	0.00	0.00	0.00	1,000.00	1,000.00	0.00	
1113	High School	102,295.54	249,610.57	15,221.09	1,097,092.00	832,260.34	24.14	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
1114	Reading Imp	0.00	0.00	0.00	0.00	0.00	0.00	** Function
100	Salaries	10,921.80	31,645.76	0.00	128,000.00	96,354.24	24.72	
200	Employee Benefits	3,781.18	8,043.54	0.00	41,500.00	33,456.46	19.38	
300	Purchased Services	31.36	31.36	0.00	3,750.00	3,718.64	0.84	
400	Supplies And Materials	392.52	1,199.65	832.19	5,620.00	3,588.16	36.15	
500	Capital Outlay	0.00	0.00	0.00	1,500.00	1,500.00	0.00	
600	Other Objects	60.00	60.00	0.00	800.00	740.00	7.50	

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Education Fund 10

Function 1000 Instruction
Function 1115 MUSIC
Object 600 Other Objects

Account	Description	M.T.D. Activity	Y.T.D. Activity	Open Encumb.	Current Budget	Budget Balance	% of Budget	State Account Number
1115	MUSIC	15,186.86	40,980.31	832.19	181,170.00	139,357.50	23.08	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
400	Supplies And Materials	0.00	0.00	0.00	6,000.00	6,000.00	0.00	
1116	Accel Reader	0.00	0.00	0.00	6,000.00	6,000.00	0.00	** Function
100	Salaries	11,130.83	31,775.92	0.00	135,400.00	103,624.08	23.47	
200	Employee Benefits	1,705.32	2,815.06	0.00	24,800.00	21,984.94	11.35	
300	Purchased Services	0.00	0.00	0.00	3,228.00	3,228.00	0.00	
400	Supplies And Materials	435.64	768.20	339.80	7,600.00	6,492.00	14.58	
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
1125	Pre-K Programs	13,271.79	35,359.18	339.80	171,028.00	135,329.02	20.87	** 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	730.00	730.00	0.00	2,500.00	1,770.00	29.20	
200	Employee Benefits	173.82	173.82	0.00	325.00	151.18	53.48	
300	Purchased Services	2,516.00	3,035.25	0.00	73,000.00	69,964.75	4.16	
400	Supplies And Materials	0.00	0.00	0.00	0.00	0.00	0.00	
1204	Physically Hndcap Homebound	3,419.82	3,939.07	0.00	75,825.00	71,885.93	5.19	** Function
300	Purchased Services	0.00	0.00	0.00	800.00	800.00	0.00	
1206	Visually Impaired (Vi)	0.00	0.00	0.00	800.00	800.00	0.00	** Function
300	Purchased Services	0.00	6,574.00	0.00	7,800.00	1,226.00	84.28	
400	Supplies And Materials	0.00	0.00	0.00	0.00	0.00	0.00	
1207	Hard Of Hearing (Hh)	0.00	6,574.00	0.00	7,800.00	1,226.00	84.28	** Function
100	Salaries	6,213.50	13,967.80	0.00	52,000.00	38,032.20	26.86	
200	Employee Benefits	1,523.58	2,644.70	0.00	13,900.00	11,255.30	19.03	
300	Purchased Services	0.00	20,555.59	0.00	42,800.00	22,244.41	48.03	
400	Supplies And Materials	0.00	0.00	0.00	650.00	650.00	0.00	
1210	Speech & Lang.Impaired	7,737.08	37,168.09	0.00	109,350.00	72,181.91	33.99	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
300	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	
400	Supplies And Materials	0.00	0.00	0.00	0.00	0.00	0.00	
1214	PRESCHOOL	0.00	0.00	0.00	0.00	0.00	0.00	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	

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Education Fund 10

Function 1000 Instruction
Function 1219 Pre Kind EARLY CHILDHOOD
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	
1219	Pre Kind EARLY CHILDHOOD	0.00	0.00	0.00	0.00	0.00	0.00	** Function
100	Salaries	70,082.83	186,896.13	0.00	887,000.00	700,103.87	21.07	
200	Employee Benefits	11,400.47	21,028.60	0.00	176,000.00	154,971.40	11.95	
300	Purchased Services	441.17	441.17	0.00	5,150.00	4,708.83	8.57	
400	Supplies And Materials	2,232.17	16,475.20	1,935.72	53,300.00	34,889.08	34.54	
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
1220	Cross-Categorical (Cc)	84,156.64	224,841.10	1,935.72	1,121,450.00	894,673.18	20.22	** 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	4,668.48	13,914.31	0.00	59,700.00	45,785.69	23.31	
200	Employee Benefits	1,214.34	2,335.46	0.00	15,700.00	13,364.54	14.88	
300	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	
400	Supplies And Materials	0.00	0.00	220.92	1,220.00	999.08	18.11	
1225	Special Education Programs Pre-K	5,882.82	16,249.77	220.92	76,620.00	60,149.31	21.50	** Function
100	Salaries	3,733.34	11,100.00	0.00	50,120.00	39,020.00	22.15	
200	Employee Benefits	1,317.07	2,386.23	0.00	29,400.00	27,013.77	8.12	
300	Purchased Services	3,479.86	3,479.86	766.00	13,848.00	9,602.14	30.66	
400	Supplies And Materials	24.93	24.93	78.75	3,900.00	3,796.32	2.66	
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
1250	Remedial and Supplemental Programs K-12	8,555.20	16,991.02	844.75	97,268.00	79,432.23	18.34	** Function
100	Salaries	3,018.76	8,951.26	0.00	42,500.00	33,548.74	21.06	
200	Employee Benefits	1,098.40	2,219.52	0.00	12,700.00	10,480.48	17.48	
300	Purchased Services	0.00	0.00	0.00	3,500.00	3,500.00	0.00	
400	Supplies And Materials	2,215.00	2,215.00	28.14	8,988.00	6,744.86	24.96	
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	6,332.16	13,385.78	28.14	68,188.00	54,774.08	19.67	** Function

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Education Fund 10

Function 1000 Instruction
Function 1402 INDUSTRIAL ARTS
Object 100 Salaries

Account	Description	M.T.D. Activity	Y.T.D. Activity	Open Encumb.	Current Budget	Budget Balance	% of Budge t	State Account Number
100	Salaries	3,150.00	9,360.00	0.00	42,580.00	33,220.00	21.98	
200	Employee Benefits	1,563.42	3,614.54	0.00	18,000.00	14,385.46	20.08	
300	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	
400	Supplies And Materials	0.00	0.00	2,700.60	6,412.00	3,711.40	42.12	
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
1402	INDUSTRIAL ARTS	4,713.42	12,974.54	2,700.60	66,992.00	51,316.86	23.40	** Function
100	Salaries	4,771.80	4,771.80	0.00	48,400.00	43,628.20	9.86	
200	Employee Benefits	2,275.25	3,109.78	0.00	16,250.00	13,140.22	19.14	
300	Purchased Services	0.00	0.00	0.00	600.00	600.00	0.00	
400	Supplies And Materials	0.00	0.00	0.00	0.00	0.00	0.00	
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
1407	BUSINESS ED	7,047.05	7,881.58	0.00	65,250.00	57,368.42	12.08	** Function
100	Salaries	2,691.75	7,546.47	0.00	34,400.00	26,853.53	21.94	
200	Employee Benefits	680.14	1,240.73	0.00	7,700.00	6,459.27	16.11	
300	Purchased Services	0.00	0.00	0.00	1,000.00	1,000.00	0.00	
400	Supplies And Materials	0.00	0.00	0.00	300.00	300.00	0.00	
1459	CO-OP PROGRAM	3,371.89	8,787.20	0.00	43,400.00	34,612.80	20.25	** Function
100	Salaries	5,919.90	26,520.70	0.00	139,000.00	112,479.30	19.08	
200	Employee Benefits	72.48	1,702.16	0.00	11,200.00	9,497.84	15.20	
300	Purchased Services	903.41	1,353.41	0.00	36,000.00	34,646.59	3.76	
400	Supplies And Materials	2,914.02	4,817.60	1,580.38	17,700.00	11,302.02	36.15	
500	Capital Outlay	0.00	1,764.50	821.00	11,300.00	8,714.50	22.88	
600	Other Objects	705.00	705.00	0.00	11,500.00	10,795.00	6.13	
1501	ATHLETICS	10,514.81	36,863.37	2,401.38	226,700.00	187,435.25	17.32	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
300	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	
400	Supplies And Materials	0.00	0.00	0.00	0.00	0.00	0.00	
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
600	Other Objects	0.00	0.00	0.00	0.00	0.00	0.00	
1502	Music	0.00	0.00	0.00	0.00	0.00	0.00	** Function
100	Salaries	1,768.76	5,448.71	0.00	28,000.00	22,551.29	19.46	
200	Employee Benefits	0.00	91.36	0.00	1,500.00	1,408.64	6.09	
300	Purchased Services	0.00	0.00	0.00	1,000.00	1,000.00	0.00	

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Education Fund 10

Function 1000 Instruction
Function 1540 EXTRA CURRICULAR
Object 400 Supplies And Materials

Account	Description	M.T.D. Activity	Y.T.D. Activity	Open Encumb.	Current Budget	Budget Balance	% of Budge t	State Account Number
400	Supplies And Materials	236.38	236.38	3,025.00	6,300.00	3,038.62	51.77	
600	Other Objects	(8.00)	(8.00)	0.00	200.00	208.00	-4.00	
1540	EXTRA CURRICULAR	1,997.14	5,768.45	3,025.00	37,000.00	28,206.55	23.77	** Function
100	Salaries	10,064.00	10,064.00	0.00	21,000.00	10,936.00	47.92	
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	37.44	0.00	250.00	212.56	14.98	
1600	Summer School	10,064.00	10,101.44	0.00	24,450.00	14,348.56	41.31	** 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	501.66	1,490.98	0.00	6,020.00	4,529.02	24.77	
200	Employee Benefits	204.38	207.99	0.00	800.00	592.01	26.00	
300	Purchased Services	1,270.25	3,717.42	0.00	12,100.00	8,382.58	30.72	
400	Supplies And Materials	0.00	50.00	0.00	2,000.00	1,950.00	2.50	
1700	Drivers Education Program	1,976.29	5,466.39	0.00	20,920.00	15,453.61	26.13	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
300	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	
400	Supplies And Materials	0.00	0.00	0.00	0.00	0.00	0.00	
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
1800	Bilingual Programs	0.00	0.00	0.00	0.00	0.00	0.00	** Function
600	Other Objects	0.00	14,625.00	0.00	125,000.00	110,375.00	11.70	
1912	Special Education Programs K-12 - Private Tuition	0.00	14,625.00	0.00	125,000.00	110,375.00	11.70	** Function
1000	Instruction	508,251.03	1,293,408.81	36,048.25	5,849,310.00	4,519,852.94	22.73	* Function
100	Salaries	10,587.18	31,134.63	0.00	129,000.00	97,865.37	24.14	
200	Employee Benefits	2,561.80	4,845.38	0.00	28,800.00	23,954.62	16.82	
300	Purchased Services	15.68	15.68	0.00	1,500.00	1,484.32	1.05	
400	Supplies And Materials	231.97	231.97	158.90	1,170.00	779.13	33.41	
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	13,396.63	36,227.66	158.90	160,670.00	124,283.44	22.65	** Function
100	Salaries	5,219.55	15,553.09	0.00	62,700.00	47,146.91	24.81	
200	Employee Benefits	1,434.17	2,659.93	0.00	15,500.00	12,840.07	17.16	
300	Purchased Services	0.00	0.00	0.00	1,650.00	1,650.00	0.00	
400	Supplies And Materials	0.00	0.00	0.00	450.00	450.00	0.00	

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Education Fund 10

Function 2000 Support Services
Function 2120 Guidance Services
Object 400 Supplies And Materials

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	
600	Other Objects	0.00	0.00	0.00	100.00	100.00	0.00	
2120	Guidance Services	6,653.72	18,213.02	0.00	80,400.00	62,186.98	22.65	** Function
100	Salaries	2,776.94	7,726.28	0.00	30,600.00	22,873.72	25.25	
200	Employee Benefits	535.78	548.14	0.00	75.00	(473.14)	730.85	
300	Purchased Services	0.00	0.00	0.00	1,600.00	1,600.00	0.00	
400	Supplies And Materials	0.00	809.36	0.00	1,350.00	540.64	59.95	
2134	Nurse Services	3,312.72	9,083.78	0.00	33,625.00	24,541.22	27.01	** Function
100	Salaries	4,181.76	6,612.15	0.00	45,500.00	38,887.85	14.53	
200	Employee Benefits	276.76	830.14	0.00	3,400.00	2,569.86	24.42	
300	Purchased Services	97.44	239.41	0.00	2,650.00	2,410.59	9.03	
400	Supplies And Materials	231.96	231.96	0.00	1,800.00	1,568.04	12.89	
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	4,787.92	7,913.66	0.00	53,350.00	45,436.34	14.83	** Function
300	Purchased Services	757.43	2,526.88	0.00	8,700.00	6,173.12	29.04	
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	757.43	2,526.88	0.00	8,700.00	6,173.12	29.04	** Function
300	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	
400	Supplies And Materials	0.00	0.00	0.00	1,000.00	1,000.00	0.00	
600	Other Objects	0.00	0.00	0.00	0.00	0.00	0.00	
2191	OTHER SUPPORT	0.00	0.00	0.00	1,000.00	1,000.00	0.00	** Function
300	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	
2192	TITLE V CHART COUNTS	0.00	0.00	0.00	0.00	0.00	0.00	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
300	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	
400	Supplies And Materials	0.00	0.00	0.00	0.00	0.00	0.00	
2193	Title IV	0.00	0.00	0.00	0.00	0.00	0.00	** Function
100	Salaries	13,223.36	13,223.36	0.00	51,000.00	37,776.64	25.93	
200	Employee Benefits	3,159.22	3,159.22	0.00	5,800.00	2,640.78	54.47	
300	Purchased Services	270.00	4,831.49	0.00	21,500.00	16,668.51	22.47	
400	Supplies And Materials	38.50	1,079.07	2,627.51	12,000.00	8,293.42	30.89	

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Education Fund 10

Function 2000 Support Services
Function 2210 EPIC
Object 400 Supplies And Materials

Account	Description	M.T.D. Activity	Y.T.D. Activity	Open Encumb.	Current Budget	Budget Balance	% of Budget	State Account Number
2210	EPIC	16,691.08	22,293.14	2,627.51	90,300.00	65,379.35	27.60	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
300	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	
400	Supplies And Materials	0.00	0.00	0.00	0.00	0.00	0.00	
2215	TITLE II CLASS REDUCTION	0.00	0.00	0.00	0.00	0.00	0.00	** Function
300	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	
400	Supplies And Materials	0.00	0.00	0.00	0.00	0.00	0.00	
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
2218	Quality Assurance	0.00	0.00	0.00	0.00	0.00	0.00	** Function
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
300	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	
2219	BLOCK GRANT	0.00	0.00	0.00	0.00	0.00	0.00	** Function
100	Salaries	11,150.76	32,805.40	0.00	139,500.00	106,694.60	23.52	
200	Employee Benefits	1,238.54	2,379.46	0.00	19,000.00	16,620.54	12.52	
300	Purchased Services	41.50	126.62	0.00	1,800.00	1,673.38	7.03	
400	Supplies And Materials	682.80	3,375.35	2,479.26	14,690.00	8,835.39	39.85	
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
2220	MEDIA PROGRAM	13,113.60	38,686.83	2,479.26	174,990.00	133,823.91	23.52	** Function
100	Salaries	8,982.26	16,289.99	0.00	52,000.00	35,710.01	31.33	
200	Employee Benefits	1,978.26	3,059.22	0.00	13,900.00	10,840.78	22.01	
300	Purchased Services	3,386.40	6,858.88	0.00	53,500.00	46,641.12	12.82	
400	Supplies And Materials	55.13	2,144.34	179.94	2,700.00	375.72	86.08	
2226	TECHNOLOGY	14,402.05	28,352.43	179.94	122,100.00	93,567.63	23.37	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
300	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	
2230	Assessment/Testing	0.00	0.00	0.00	0.00	0.00	0.00	** Function
100	Salaries	2,929.50	3,413.90	0.00	5,750.00	2,336.10	59.37	
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
300	Purchased Services	348.00	13,522.00	0.00	51,100.00	37,578.00	26.46	
400	Supplies And Materials	4,069.13	6,320.90	100.03	37,300.00	30,879.07	17.21	
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
600	Other Objects	158.59	7,333.77	0.00	25,000.00	17,666.23	29.34	

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Education Fund 10

Function 2000 Support Services
Function 2310 Brd Ed Services
Object 600 Other Objects

Account	Description	M.T.D. Activity	Y.T.D. Activity	Open Encumb.	Current Budget	Budget Balance	% of Budget	State Account Number
2310	Brd Ed Services	7,505.22	30,590.57	100.03	119,150.00	88,459.40	25.76	** Function
100	Salaries	8,505.04	25,515.12	0.00	98,864.00	73,348.88	25.81	
200	Employee Benefits	2,315.28	7,058.42	0.00	28,000.00	20,941.58	25.21	
300	Purchased Services	1,369.31	5,925.45	0.00	13,300.00	7,374.55	44.55	
400	Supplies And Materials	152.71	2,056.57	0.00	7,200.00	5,143.43	28.56	
500	Capital Outlay	0.00	0.00	0.00	1,500.00	1,500.00	0.00	
600	Other Objects	0.00	896.08	0.00	1,000.00	103.92	89.61	
2320	Executive Adm. Serv	12,342.34	41,451.64	0.00	149,864.00	108,412.36	27.66	** Function
100	Salaries	41,057.07	118,115.06	0.00	510,000.00	391,884.94	23.16	
200	Employee Benefits	13,322.96	39,072.37	0.00	155,000.00	115,927.63	25.21	
300	Purchased Services	2,086.88	2,412.91	0.00	9,200.00	6,787.09	26.23	
400	Supplies And Materials	904.49	3,209.02	420.96	12,420.00	8,790.02	29.23	
500	Capital Outlay	0.00	0.00	0.00	1,500.00	1,500.00	0.00	
600	Other Objects	258.00	258.00	0.00	4,000.00	3,742.00	6.45	
2410	Office Of Principal Serv	57,629.40	163,067.36	420.96	692,120.00	528,631.68	23.62	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
300	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	
400	Supplies And Materials	0.00	0.00	0.00	0.00	0.00	0.00	
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
600	Other Objects	0.00	0.00	0.00	0.00	0.00	0.00	
2510	Dirctn Business Suppt Ser	0.00	0.00	0.00	0.00	0.00	0.00	** Function
100	Salaries	7,941.29	23,823.87	0.00	95,500.00	71,676.13	24.95	
200	Employee Benefits	561.30	1,715.62	0.00	14,000.00	12,284.38	12.25	
300	Purchased Services	0.00	10.81	0.00	2,700.00	2,689.19	0.40	
400	Supplies And Materials	0.00	0.00	0.00	0.00	0.00	0.00	
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
600	Other Objects	0.00	0.00	0.00	450.00	450.00	0.00	
2520	Fiscal Services	8,502.59	25,550.30	0.00	112,650.00	87,099.70	22.68	** Function
100	Salaries	12,835.55	35,547.67	0.00	148,851.00	113,303.33	23.88	
200	Employee Benefits	0.00	0.00	0.00	16,675.00	16,675.00	0.00	
300	Purchased Services	103.60	103.60	0.00	2,800.00	2,696.40	3.70	
400	Supplies And Materials	22,955.77	23,829.84	0.00	244,600.00	220,770.16	9.74	
500	Capital Outlay	0.00	0.00	0.00	8,000.00	8,000.00	0.00	

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Education Fund 10

Function 2000 Support Services
Function 2560 Food Services
Object 600 Other Objects

Account	Description	M.T.D. Activity	Y.T.D. Activity	Open Encumb.	Current Budget	Budget Balance	% of Budget	State Account Number
600	Other Objects	0.00	0.00	0.00	400.00	400.00	0.00	
2560	Food Services	35,894.92	59,481.11	0.00	421,326.00	361,844.89	14.12	** Function
300	Purchased Services	66.70	202.70	0.00	6,200.00	5,997.30	3.27	
2630	Information Services	66.70	202.70	0.00	6,200.00	5,997.30	3.27	** Function
300	Purchased Services	0.00	0.00	0.00	5,000.00	5,000.00	0.00	
400	Supplies And Materials	466.52	466.52	0.00	14,600.00	14,133.48	3.20	
2660	DATA PROCESSING	466.52	466.52	0.00	19,600.00	19,133.48	2.38	** Function
2000	Support Services	195,522.84	484,107.60	5,966.60	2,246,045.00	1,755,970.80	21.82	* Function
600	Other Objects	0.00	7,175.88	0.00	9,500.00	2,324.12	75.54	
4120	Payments Sp Ed Programs	0.00	7,175.88	0.00	9,500.00	2,324.12	75.54	** Function
600	Other Objects	0.00	0.00	0.00	0.00	0.00	0.00	
4140	Payments for CTE Programs	0.00	0.00	0.00	0.00	0.00	0.00	** Function
300	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	
600	Other Objects	0.00	0.00	0.00	5,000.00	5,000.00	0.00	
4190	Other Pymnts Gov In State	0.00	0.00	0.00	5,000.00	5,000.00	0.00	** Function
600	Other Objects	0.00	450.00	0.00	6,000.00	5,550.00	7.50	
4210	Payments for Regular Programs - Tuition	0.00	450.00	0.00	6,000.00	5,550.00	7.50	** Function
600	Other Objects	11,059.82	68,263.26	0.00	140,000.00	71,736.74	48.76	
4220	Payments for Special Education Programs - Tuition	11,059.82	68,263.26	0.00	140,000.00	71,736.74	48.76	** Function
600	Other Objects	15,750.00	15,750.00	0.00	35,000.00	19,250.00	45.00	
4240	Payments for CTE Programs - Tuition	15,750.00	15,750.00	0.00	35,000.00	19,250.00	45.00	** Function
4000	Nonprogrammed Charges	26,809.82	91,639.14	0.00	195,500.00	103,860.86	46.87	* Function
600	Other Objects	0.00	0.00	0.00	10,000.00	10,000.00	0.00	
6000	Provision For Contingencs	0.00	0.00	0.00	10,000.00	10,000.00	0.00	** Function
6000	Provision For Contingencs	0.00	0.00	0.00	10,000.00	10,000.00	0.00	* Function
600	Other Objects	0.00	0.00	0.00	0.00	0.00	0.00	
8130	Prmt Trns From Ed Fund	0.00	0.00	0.00	0.00	0.00	0.00	** Function
8000	Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	* Function
10	Education Fund	730,583.69	1,869,155.55	42,014.85	8,300,855.00	6,389,684.60	23.02	Fund

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Oper, Build, & Maint Fund 20

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

Account	Description	M.T.D. Activity	Y.T.D. Activity	Open Encumb.	Current Budget	Budget Balance	% of Budget	State Account Number
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
2530	Function 2530	0.00	0.00	0.00	0.00	0.00	0.00	** Function
100	Salaries	26,873.88	95,776.70	0.00	353,600.00	257,823.30	27.09	
200	Employee Benefits	4,171.98	9,193.56	0.00	36,650.00	27,456.44	25.08	
300	Purchased Services	31,606.92	142,574.69	0.00	230,400.00	87,825.31	61.88	
400	Supplies And Materials	18,307.95	62,143.65	49.99	303,700.00	241,506.36	20.48	
500	Capital Outlay	266.25	30,187.92	0.00	80,000.00	49,812.08	37.73	
2542	Care & Upkeep Bldg Serv	81,226.98	339,876.52	49.99	1,004,350.00	664,423.49	33.85	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
300	Purchased Services	504.00	29,708.71	0.00	47,700.00	17,991.29	62.28	
400	Supplies And Materials	45.00	1,372.84	127.47	10,000.00	8,499.69	15.00	
500	Capital Outlay	0.00	3,730.00	0.00	13,000.00	9,270.00	28.69	
600	Other Objects	0.00	0.00	0.00	50.00	50.00	0.00	
2543	Care Upkeep Grnds Serv	549.00	34,811.55	127.47	70,750.00	35,810.98	49.38	** Function
2000	Support Services	81,775.98	374,688.07	177.46	1,075,100.00	700,234.47	34.87	* Function
600	Other Objects	0.00	0.00	0.00	0.00	0.00	0.00	
6000	Provision For Contingences	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
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
8800	Function 8800	0.00	0.00	0.00	0.00	0.00	0.00	** Function
8000	Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	* Function
20	Oper, Build, & Maint Fund	81,775.98	374,688.07	177.46	1,075,100.00	700,234.47	34.87	Fund

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Debt Service Fund or Fund Group 30

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

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

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Transportation Fund 40

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

Account	Description	M.T.D. Activity	Y.T.D. Activity	Open Encumb.	Current Budget	Budget Balance	% of Budge t	State Account Number
100	Salaries	1,806.76	6,213.72	0.00	30,200.00	23,986.28	20.58	
200	Employee Benefits	249.98	623.88	0.00	2,750.00	2,126.12	22.69	
300	Purchased Services	40.00	26,821.14	0.00	843,234.00	816,412.86	3.18	
400	Supplies And Materials	0.00	1,218.11	0.00	6,500.00	5,281.89	18.74	
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
2550	Pupil Transportation Ser	2,096.74	34,876.85	0.00	882,684.00	847,807.15	3.95	** Function
2000	Support Services	2,096.74	34,876.85	0.00	882,684.00	847,807.15	3.95	* Function
600	Other Objects	0.00	0.00	0.00	0.00	0.00	0.00	
6000	Provision For Contingencs	0.00	0.00	0.00	0.00	0.00	0.00	** Function
6000	Provision For Contingencs	0.00	0.00	0.00	0.00	0.00	0.00	* Function
600	Other Objects	0.00	0.00	0.00	0.00	0.00	0.00	
8140	Prmt Transf Of Interest	0.00	0.00	0.00	0.00	0.00	0.00	** Function
8000	Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	* Function
40	Transportation Fund	2,096.74	34,876.85	0.00	882,684.00	847,807.15	3.95	Fund

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

Function 1000 Instruction
Function 1110 Elementary
Object 200 Employee Benefits

Account	Description	M.T.D. Activity	Y.T.D. Activity	Open Encumb.	Current Budget	Budget Balance	% of Budge t	State Account Number
200	Employee Benefits	582.86	2,128.32	0.00	10,910.00	8,781.68	19.51	
1110	Elementary	582.86	2,128.32	0.00	10,910.00	8,781.68	19.51	** Function
200	Employee Benefits	3,133.82	4,190.26	0.00	7,200.00	3,009.74	58.20	
1111	Primary	3,133.82	4,190.26	0.00	7,200.00	3,009.74	58.20	** Function
200	Employee Benefits	540.38	1,659.83	0.00	7,100.00	5,440.17	23.38	
1112	Junior High	540.38	1,659.83	0.00	7,100.00	5,440.17	23.38	** Function
200	Employee Benefits	909.83	2,622.34	0.00	12,850.00	10,227.66	20.41	
1113	High School	909.83	2,622.34	0.00	12,850.00	10,227.66	20.41	** 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	150.79	433.12	0.00	2,000.00	1,566.88	21.66	
1115	MUSIC	150.79	433.12	0.00	2,000.00	1,566.88	21.66	** Function
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
1120	Middle-Junior High	0.00	0.00	0.00	0.00	0.00	0.00	** Function
200	Employee Benefits	986.21	2,750.03	0.00	12,700.00	9,949.97	21.65	
1125	Pre-K Programs	986.21	2,750.03	0.00	12,700.00	9,949.97	21.65	** Function
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
1130	High School	0.00	0.00	0.00	0.00	0.00	0.00	** Function
200	Employee Benefits	9.42	9.42	0.00	75.00	65.58	12.56	
1204	Physically Hndcap Homebound	9.42	9.42	0.00	75.00	65.58	12.56	** 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	89.33	200.12	0.00	900.00	699.88	22.24	
1210	Speech & Lang.Impaired	89.33	200.12	0.00	900.00	699.88	22.24	** Function
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
1214	PRESCHOOL	0.00	0.00	0.00	0.00	0.00	0.00	** Function
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
1219	Pre Kind EARLY CHILDHOOD	0.00	0.00	0.00	0.00	0.00	0.00	** Function
200	Employee Benefits	6,662.61	16,391.03	0.00	84,200.00	67,808.97	19.47	
1220	Cross-Categorical (Cc)	6,662.61	16,391.03	0.00	84,200.00	67,808.97	19.47	** Function
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	

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

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	% of Budget	State Account Number
1222	MI	0.00	0.00	0.00	0.00	0.00	0.00	** Function
200	Employee Benefits	331.86	995.23	0.00	4,300.00	3,304.77	23.14	
1225	Special Education Programs Pre-K	331.86	995.23	0.00	4,300.00	3,304.77	23.14	** Function
200	Employee Benefits	53.46	159.01	0.00	700.00	540.99	22.72	
1250	Remedial and Supplemental Programs K-12	53.46	159.01	0.00	700.00	540.99	22.72	** Function
200	Employee Benefits	43.12	127.77	0.00	650.00	522.23	19.66	
1401	VOCATIONAL AG	43.12	127.77	0.00	650.00	522.23	19.66	** Function
200	Employee Benefits	34.34	101.59	0.00	700.00	598.41	14.51	
1402	INDUSTRIAL ARTS	34.34	101.59	0.00	700.00	598.41	14.51	** Function
200	Employee Benefits	62.60	62.60	0.00	750.00	687.40	8.35	
1407	BUSINESS ED	62.60	62.60	0.00	750.00	687.40	8.35	** 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	9.09	9.09	0.00	275.00	265.91	3.31	
1459	CO-OP PROGRAM	9.09	9.09	0.00	275.00	265.91	3.31	** Function
200	Employee Benefits	107.38	573.51	0.00	6,950.00	6,376.49	8.25	
1501	ATHLETICS	107.38	573.51	0.00	6,950.00	6,376.49	8.25	** 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	24.97	73.89	0.00	900.00	826.11	8.21	
1540	EXTRA CURRICULAR	24.97	73.89	0.00	900.00	826.11	8.21	** Function
200	Employee Benefits	165.01	165.01	0.00	600.00	434.99	27.50	
1600	Summer School	165.01	165.01	0.00	600.00	434.99	27.50	** 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	7.26	21.58	0.00	125.00	103.42	17.26	
1700	Drivers Education Program	7.26	21.58	0.00	125.00	103.42	17.26	** Function
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
1800	Bilingual Programs	0.00	0.00	0.00	0.00	0.00	0.00	** Function
1000	Instruction	13,904.34	32,673.75	0.00	153,885.00	121,211.25	21.23	* Function
200	Employee Benefits	345.30	1,045.87	0.00	4,950.00	3,904.13	21.13	

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

Function 2000 Support Services
Function 2110 Attendance/Soc Wrk Serv
Object 200 Employee Benefits

Account	Description	M.T.D. Activity	Y.T.D. Activity	Open Encumb.	Current Budget	Budget Balance	% of Budge t	State Account Number
2110	Attendance/Soc Wrk Serv	345.30	1,045.87	0.00	4,950.00	3,904.13	21.13	** Function
200	Employee Benefits	75.36	222.73	0.00	1,000.00	777.27	22.27	
2120	Guidance Services	75.36	222.73	0.00	1,000.00	777.27	22.27	** Function
200	Employee Benefits	590.26	1,655.86	0.00	7,400.00	5,744.14	22.38	
2134	Nurse Services	590.26	1,655.86	0.00	7,400.00	5,744.14	22.38	** Function
200	Employee Benefits	260.90	709.29	0.00	3,675.00	2,965.71	19.30	
2140	Psychological Services	260.90	709.29	0.00	3,675.00	2,965.71	19.30	** 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	380.35	380.35	0.00	2,050.00	1,669.65	18.55	
2210	EPIC	380.35	380.35	0.00	2,050.00	1,669.65	18.55	** Function
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
2212	CURRICULUM DIRECTOR	0.00	0.00	0.00	0.00	0.00	0.00	** Function
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
2215	TITLE II CLASS REDUCTION	0.00	0.00	0.00	0.00	0.00	0.00	** Function
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
2218	Quality Assurance	0.00	0.00	0.00	0.00	0.00	0.00	** Function
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
2219	BLOCK GRANT	0.00	0.00	0.00	0.00	0.00	0.00	** Function
200	Employee Benefits	1,330.85	3,887.40	0.00	16,600.00	12,712.60	23.42	
2220	MEDIA PROGRAM	1,330.85	3,887.40	0.00	16,600.00	12,712.60	23.42	** 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	129.86	234.70	0.00	800.00	565.30	29.34	
2226	TECHNOLOGY	129.86	234.70	0.00	800.00	565.30	29.34	** Function
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
2230	Assessment/Testing	0.00	0.00	0.00	0.00	0.00	0.00	** Function

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

Function 2000 Support Services
Function 2310 Brd Ed Services
Object 200 Employee Benefits

Account	Description	M.T.D. Activity	Y.T.D. Activity	Open Encumb.	Current Budget	Budget Balance	% of Budge t	State Account Number
200	Employee Benefits	223.12	258.30	0.00	875.00	616.70	29.52	
2310	Brd Ed Services	223.12	258.30	0.00	875.00	616.70	29.52	** Function
200	Employee Benefits	122.90	369.58	0.00	1,550.00	1,180.42	23.84	
2320	Executive Adm. Serv	122.90	369.58	0.00	1,550.00	1,180.42	23.84	** Function
200	Employee Benefits	582.44	1,869.46	0.00	10,000.00	8,130.54	18.69	
2365	Risk Management and Claims Services Payments	582.44	1,869.46	0.00	10,000.00	8,130.54	18.69	** Function
200	Employee Benefits	2,117.15	6,298.08	0.00	27,100.00	20,801.92	23.24	
2410	Office Of Principal Serv	2,117.15	6,298.08	0.00	27,100.00	20,801.92	23.24	** Function
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
2510	Dirctn Business Suppt Ser	0.00	0.00	0.00	0.00	0.00	0.00	** Function
200	Employee Benefits	1,517.38	4,553.88	0.00	18,500.00	13,946.12	24.62	
2520	Fiscal Services	1,517.38	4,553.88	0.00	18,500.00	13,946.12	24.62	** Function
200	Employee Benefits	5,138.37	17,277.61	0.00	66,595.00	49,317.39	25.94	
2542	Care & Upkeep Bldg Serv	5,138.37	17,277.61	0.00	66,595.00	49,317.39	25.94	** 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	188.42	782.46	0.00	3,800.00	3,017.54	20.59	
2550	Pupil Transportation Ser	188.42	782.46	0.00	3,800.00	3,017.54	20.59	** Function
200	Employee Benefits	2,388.29	6,658.91	0.00	29,975.00	23,316.09	22.21	
2560	Food Services	2,388.29	6,658.91	0.00	29,975.00	23,316.09	22.21	** Function
2000	Support Services	15,390.95	46,204.48	0.00	194,870.00	148,665.52	23.71	* Function
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
3696	Safe To Learn	0.00	0.00	0.00	0.00	0.00	0.00	** Function
3000	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	* Function
50	I.M.R.F./Soc. Sec. Fund	29,295.29	78,878.23	0.00	348,755.00	269,876.77	22.62	Fund

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Capital Projects Fund or Fund Group 60

Function 2000 Support Services

Function 2530 Function 2530

Object 500 Capital Outlay

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

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Working Cash Fund 70

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

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

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Tort Immunity and Judgment Fund 80

Function 1000 Instruction
Function 1110 Elementary
Object 100 Salaries

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

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Tort Immunity and Judgment Fund 80

Function 1000 Instruction
Function 1700 Drivers Education Program
Object 100 Salaries

Account	Description	M.T.D. Activity	Y.T.D. Activity	Open Encumb.	Current Budget	Budget Balance	% of Budget	State Account Number
1700	Drivers Education Program	0.00	0.00	0.00	0.00	0.00	0.00	** Function
1000	Instruction	0.00	0.00	0.00	0.00	0.00	0.00	* Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
2134	Nurse Services	0.00	0.00	0.00	0.00	0.00	0.00	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
2320	Executive Adm. Serv	0.00	0.00	0.00	0.00	0.00	0.00	** Function
200	Employee Benefits	0.00	29,698.96	0.00	32,000.00	2,301.04	92.81	
2362	Workers Comp/Workers Occ Disease Acts Payments	0.00	29,698.96	0.00	32,000.00	2,301.04	92.81	** Function
200	Employee Benefits	0.00	418.00	0.00	14,000.00	13,582.00	2.99	
2363	Unemployment Insurance Act Payments	0.00	418.00	0.00	14,000.00	13,582.00	2.99	** Function
300	Purchased Services	0.00	58,472.00	0.00	68,700.00	10,228.00	85.11	
2364	Insurance Payments (regular or self-insurance)	0.00	58,472.00	0.00	68,700.00	10,228.00	85.11	** Function
100	Salaries	13,786.10	42,789.78	0.00	141,500.00	98,710.22	30.24	
200	Employee Benefits	0.00	85.53	0.00	0.00	(85.53)	0.00	
2365	Risk Management and Claims Services Payments	13,786.10	42,875.31	0.00	141,500.00	98,624.69	30.30	** Function
300	Purchased Services	217.50	3,546.01	0.00	20,000.00	16,453.99	17.73	
2369	Legal Services	217.50	3,546.01	0.00	20,000.00	16,453.99	17.73	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
2410	Office Of Principal Serv	0.00	0.00	0.00	0.00	0.00	0.00	** Function
300	Purchased Services	1,800.00	7,926.27	0.00	10,000.00	2,073.73	79.26	
2540	Function 2540	1,800.00	7,926.27	0.00	10,000.00	2,073.73	79.26	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
2542	Care & Upkeep Bldg Serv	0.00	0.00	0.00	0.00	0.00	0.00	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
2560	Food Services	0.00	0.00	0.00	0.00	0.00	0.00	** Function
2000	Support Services	15,803.60	142,936.55	0.00	286,200.00	143,263.45	49.94	* Function
80	Tort Immunity and Judgment Fund	15,803.60	142,936.55	0.00	286,200.00	143,263.45	49.94	Fund

50

Expenditure Report

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PUTNAM COUNTY CUSD #535

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Report as of: 9/30/2014

Fire Prevention/Life Safety 90

Function 2000 Support Services
Function 2548 L/S Capital Outlay
Object 300 Purchased Services

Account	Description	M.T.D. Activity	Y.T.D. Activity	Open Encumb.	Current Budget	Budget Balance	% of Budget	State Account Number
300	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	
500	Capital Outlay	0.00	4,436.32	0.00	4,436.00	(0.32)	100.01	
2548	L/S Capital Outlay	0.00	4,436.32	0.00	4,436.00	(0.32)	100.01	** Function
2000	Support Services	0.00	4,436.32	0.00	4,436.00	(0.32)	100.01	* Function
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
4190	Other Pymnts Gov In State	0.00	0.00	0.00	0.00	0.00	0.00	** Function
4000	Nonprogrammed Charges	0.00	0.00	0.00	0.00	0.00	0.00	* Function
90	Fire Prevention/Life Safety	0.00	4,436.32	0.00	4,436.00	(0.32)	100.01	Fund
Report Total:		859,555.30	2,504,971.57	42,192.31	10,898,030.00	8,350,866.12	23.37	

Balance Sheet (by fund)

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PUTNAM COUNTY CUSD #535

Account Number	Account Description	Balance Forward	Current Month	Current Balance
Fund: 10				
AP-Accrual-10	AP-Accrual for Fund 10	0.00	0.00	0.00
	Total	\$0.00	\$0.00	\$0.00
10-111-1	IMPREST FUND	12,800.00	0.00	12,800.00
10-185-1	LONG TERM INVESTMENTS	0.00	0.00	0.00
10-110-1	CASH IN BANKS	531,591.02	(365,863.85)	165,727.17
10-121-1	REGULAR INVESTMENT ED	5,236,955.22	958,177.56	6,195,132.78
10-131	PAYROLL CASH	0.00	0.00	0.00
10-199-1	EMPLOYEE COMPUTERS	0.00	0.00	0.00
10-122-1	FARNSWORTH INVESTMENT	0.00	0.00	0.00
	Total	\$5,781,346.24	\$592,313.71	\$6,373,659.95
10-457-1	Delete This Account	0.00	0.00	0.00
10-498-1	TEACHER RET 2.2	0.00	0.00	0.00
10-497-1	SUPPORT PERS. DUES	0.00	0.00	0.00
10-496-1	LOHMANS CAFE. PLAN	(7,496.23)	(1,005.00)	(8,501.23)
10-495-1	LIFE INS PAYABLE	0.00	0.00	0.00
10-493-1	MEDICARE INS. PAYABLE	0.00	0.00	0.00
10-490-1	Delete This Account	0.00	0.00	0.00
10-481-1	TEACHER RET. PAYABLE	(28,887.40)	28,887.40	0.00
10-460-1	DISABILITY INS. PAYABLE	0.00	0.00	0.00
10-458-1	Delete This Account	0.00	0.00	0.00
10-456-1	Delete This Account	0.00	0.00	0.00
10-455-1	Delete This Account	0.00	0.00	0.00
10-459-1	Delete This Account	0.00	0.00	0.00
10-454-1	Delete This Account	0.00	0.00	0.00
10-452-1	Delete This Account	0.00	0.00	0.00
10-411-1	LOAN TO LIFE SAFETY	0.00	0.00	0.00
10-431-1	ACCOUNTS PAYABLE	(22,718.24)	22,718.24	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
	Total	(\$59,101.87)	\$50,600.64	(\$8,501.23)
10-706-1	NET PROFIT/LOSS	(1,557,721.64)	(642,914.35)	(2,200,635.99)
10-730-1	FUND BALANCE	(4,164,522.73)	0.00	(4,164,522.73)
	Total	(\$5,722,244.37)	(\$642,914.35)	(\$6,365,158.72)
	Total	\$0.00	\$0.00	\$0.00

Balance Sheet (by fund)

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PUTNAM COUNTY CUSD #535

Account Number	Account Description	Balance Forward	Current Month	Current Balance
Fund: 20				
AP-Accrual-20	AP-Accrual for Fund 20	0.00	0.00	0.00
	Total	\$0.00	\$0.00	\$0.00
20-185-1	LONG TERM INVESTMENTS	0.00	0.00	0.00
20-184-1	LAND FUND INVESTMENT	0.00	0.00	0.00
20-183-1	TREE FUND INVESTMENTS	3,594.64	9.00	3,603.64
20-131	PAYROLL CASH	0.00	0.00	0.00
20-110-1	CASH IN BANKS	223,488.72	(27,416.15)	196,072.57
20-121-1	REGULAR INVESTMENT O/M	1,609,870.10	170,947.60	1,780,817.70
	Total	\$1,836,953.46	\$143,540.45	\$1,980,493.91
20-454-1	Delete This Account	0.00	0.00	0.00
20-456-1	Delete This Account	0.00	0.00	0.00
20-457-1	Delete This Account	0.00	0.00	0.00
20-458-1	Delete This Account	0.00	0.00	0.00
20-459-1	Delete This Account	0.00	0.00	0.00
20-497-1	SUPPORT PERS. DUES	0.00	0.00	0.00
20-453-1	Delete This Account	0.00	0.00	0.00
20-481-1	ANNUITIES PAYABLE	(1,621.44)	1,621.44	0.00
20-451	Delete This Account	0.00	0.00	0.00
20-431-1	ACCOUNTS PAYABLE	(1,378.33)	1,378.33	0.00
20-452-1	Delete This Account	0.00	0.00	0.00
	Total	(\$2,999.77)	\$2,999.77	\$0.00
20-730-1	FUND BALANCE	(1,800,012.16)	0.00	(1,800,012.16)
20-706-1	NET PROFIT/LOSS	(33,941.53)	(146,540.22)	(180,481.75)
	Total	(\$1,833,953.69)	(\$146,540.22)	(\$1,980,493.91)
	Total	\$0.00	\$0.00	\$0.00

Balance Sheet (by fund)

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PUTNAM COUNTY CUSD #535

Account Number	Account Description	Balance Forward	Current Month	Current Balance
Fund: 30				
AP-Accrual-30	AP-Accrual for Fund 30	0.00	0.00	0.00
	Total	\$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
	Total	\$0.00	\$0.00	\$0.00
30-431-1	ACCOUNTS PAYABLE	0.00	0.00	0.00
	Total	\$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
	Total	\$0.00	\$0.00	\$0.00
	Total	\$0.00	\$0.00	\$0.00

Balance Sheet (by fund)

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PUTNAM COUNTY CUSD #535

Account Number	Account Description	Balance Forward	Current Month	Current Balance
Fund: 40				
AP-Accrual-40	AP-Accrual for Fund 40	0.00	0.00	0.00
	Total	\$0.00	\$0.00	\$0.00
40-110-1	CASH IN BANKS	13,539.98	(17,092.42)	(3,552.44)
40-121-1	REGULAR INVESTMENT TRANS	343,193.48	106,589.44	449,782.92
40-131	PAYROLL CASH	0.00	0.00	0.00
40-185-1	LONG TERM INVESTMENTS	0.00	0.00	0.00
	Total	\$356,733.46	\$89,497.02	\$446,230.48
40-453-1	Delete This Account	0.00	0.00	0.00
40-411-1	LOANS FROM W/C	0.00	0.00	0.00
40-452-1	Delete This Account	0.00	0.00	0.00
40-454-1	Delete This Account	0.00	0.00	0.00
40-456-1	Delete This Account	0.00	0.00	0.00
40-457-1	Delete This Account	0.00	0.00	0.00
40-481-1	EMPLOYEE INCENTIVE	(48.96)	48.96	0.00
40-451-1	Delete This Account	0.00	0.00	0.00
40-431-1	ACCOUNTS PAYABLE	(43.46)	43.46	0.00
	Total	(\$92.42)	\$92.42	\$0.00
40-706-1	NET PROFIT/LOSS	(100,784.98)	(89,589.44)	(190,374.42)
40-730-1	FUND BALANCE	(255,856.06)	0.00	(255,856.06)
	Total	(\$356,641.04)	(\$89,589.44)	(\$446,230.48)
	Total	\$0.00	\$0.00	\$0.00

Balance Sheet (by fund)

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PUTNAM COUNTY CUSD #535

Account Number	Account Description	Balance Forward	Current Month	Current Balance
Fund: 50				
AP-Accrual-50	AP-Accrual for Fund 50	0.00	0.00	0.00
	Total	\$0.00	\$0.00	\$0.00
50-110-1	CASH IN BANKS	100,059.71	0.00	100,059.71
50-121-1	REGULAR INVESTMENT IMRF	278,051.02	24,632.71	302,683.73
50-185-1	IMRF-LONG TERM INVESTMEN	0.00	0.00	0.00
	Total	\$378,110.73	\$24,632.71	\$402,743.44
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
	Total	\$0.00	\$0.00	\$0.00
50-730-1	FUND BALANCE	(350,583.58)	0.00	(350,583.58)
50-706-1	NET PROFIT/LOSS	(27,527.15)	(24,632.71)	(52,159.86)
	Total	(\$378,110.73)	(\$24,632.71)	(\$402,743.44)
	Total	\$0.00	\$0.00	\$0.00

Balance Sheet (by fund)

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

Balance Sheet (by fund)

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Account Number	Account Description	Balance Forward	Current Month	Current Balance
Fund: 70				
AP-Accrual-70	AP-Accrual for Fund 70	0.00	0.00	0.00
	Total	\$0.00	\$0.00	\$0.00
70-121-1	REGULAR INVESTMENT WC	860,359.50	22,964.90	883,324.40
70-185-1	INVESTMENT LONG TERM WC	1,257,566.23	123.63	1,257,689.86
70-141-1	W/C INTERFUND LOANS	0.00	0.00	0.00
70-110-1	CASH IN BANKS	(17,097.86)	0.00	(17,097.86)
	Total	\$2,100,827.87	\$23,088.53	\$2,123,916.40
70-431-1	ACCOUNTS PAYABLE	0.00	0.00	0.00
70-411-1	LOANS TO LIFE SAFETY	0.00	0.00	0.00
	Total	\$0.00	\$0.00	\$0.00
70-730-1	FUND BALANCE	(2,066,684.99)	0.00	(2,066,684.99)
70-706-1	NET PROFIT/LOSS	(34,142.88)	(23,088.53)	(57,231.41)
	Total	(\$2,100,827.87)	(\$23,088.53)	(\$2,123,916.40)
	Total	\$0.00	\$0.00	\$0.00

Balance Sheet (by fund)

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Account Number	Account Description	Balance Forward	Current Month	Current Balance
Fund: 80				
AP-Accrual-80	AP-Accrual for Fund 80	0.00	0.00	0.00
	Total	\$0.00	\$0.00	\$0.00
80-131	PAYROLL CASH	0.00	0.00	0.00
80-121-1	TORT-REG INVESTMENT	51,588.20	84,219.01	135,807.21
80-110-1	TORT-CASH IN BANKS	12,441.28	(57.03)	12,384.25
	Total	\$64,029.48	\$84,161.98	\$148,191.46
80-481	NON-CERT DUES	(31.06)	31.06	0.00
80-431-1	ACCOUNTS PAYABLE	(25.97)	25.97	0.00
	Total	(\$57.03)	\$57.03	\$0.00
80-730-1	FUND BALANCE	(48,148.90)	0.00	(48,148.90)
80-706-1	NET PROFIT/LOSS	(15,823.55)	(84,219.01)	(100,042.56)
	Total	(\$63,972.45)	(\$84,219.01)	(\$148,191.46)
	Total	\$0.00	\$0.00	\$0.00

Balance Sheet (by fund)

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PUTNAM COUNTY CUSD #535

Account Number	Account Description	Balance Forward	Current Month	Current Balance
Fund: 90				
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	0.00	0.00	0.00
90-121-1	REGULAR INVESTMENT L/S	530,904.02	22,983.93	553,887.95
90-110-1	CASH IN BANK-LIFE SAFETY	(119,648.63)	0.00	(119,648.63)
	Total	\$411,255.39	\$22,983.93	\$434,239.32
90-411-1	LOAN DUE TO EDUCATION	0.00	0.00	0.00
90-481-1	IL WITHHOLDING TAX PAY	0.00	0.00	0.00
90-457-1	Delete This Account	0.00	0.00	0.00
90-452-1	Delete This Account	0.00	0.00	0.00
90-412-1	LOAN DUE TO WORKING CASH	0.00	0.00	0.00
90-431-1	ACCOUNTS PAYABLE	0.00	0.00	0.00
	Total	\$0.00	\$0.00	\$0.00
90-706-1	NET PROFIT/LOSS	(28,464.17)	(22,983.93)	(51,448.10)
90-730-1	FUND BALANCE	(382,791.22)	0.00	(382,791.22)
	Total	(\$411,255.39)	(\$22,983.93)	(\$434,239.32)
	Total	\$0.00	\$0.00	\$0.00

Fund Balance Report

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PUTNAM COUNTY CUSD #535

Fund	Description	<u>Month to Date</u>		<u>Year to Date</u>		YTD Change	<u>Fund Balance</u>	
		Expense	Income	Expense	Income		Start of Year	Current
10	Education Fund	730,583.69	1,373,498.04	1,869,155.55	4,069,791.54	2,200,635.99	4,164,522.73	6,365,158.72
20	Oper, Build, & Maint Fund	81,775.98	228,316.20	374,688.07	555,169.82	180,481.75	1,800,012.16	1,980,493.91
40	Transportation Fund	2,096.74	91,686.18	34,876.85	225,251.27	190,374.42	255,856.06	446,230.48
50	I.M.R.F./Soc. Sec. Fund	29,295.29	53,928.00	78,878.23	131,038.09	52,159.86	350,583.58	402,743.44
70	Working Cash Fund	0.00	23,088.53	0.00	57,231.41	57,231.41	2,066,684.99	2,123,916.40
80	Tort Immunity and Judgment Fund	15,803.60	100,022.61	142,936.55	242,979.11	100,042.56	48,148.90	148,191.46
90	Fire Prevention/Life Safety	0.00	22,983.93	4,436.32	55,884.42	51,448.10	382,791.22	434,239.32
		<u>\$859,555.30</u>	<u>\$1,893,523.49</u>	<u>\$2,504,971.57</u>	<u>\$5,337,345.66</u>	<u>\$2,832,374.09</u>	<u>\$9,068,599.64</u>	<u>\$11,900,973.73</u>



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

September 30, 2014

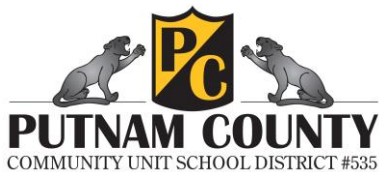
Beginning Balance	\$9110.67

DEPOSITS	\$1060.94
9/03 \$967.04 (Target, Pepsi refund, water)	
9/11 \$67.80 (soda)	
9/23 \$26.10 (water)	

EXPENDITURES

	\$-1553.65
9/10 ck# 730 - \$362.40 North Central Bank (Amazon & Hobby Lobby)	
9/15 ck# 731 - \$78.37 Pepsi (soda)	
9/15 ck# 732 - \$26.10 Hinckley Springs (water)	
9/15 ck# 733 - \$175.99 S&S Worldwide (recess & teacher supplies)	
9/22 ck# 734 - \$788.79 Palos Sports (Gym-I-Nee recess equip)	
9/25 ck# 735 - \$122.00 North Central Bank (Myres donations)	
Ending Balance	\$8617.96

Where all students will learn and succeed and all means ALL
Principal—Mrs. Ronda Cross
Secretary—Mrs. Angelina Migliorini



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

September 30, 2014

Maximum Balance	\$1,500.00
Less Expenditures	\$-0

DEPOSITS

	\$944.35
Reimburse from District	

EXPENDITURES

\$ 0

Request for Reimbursement	\$0

***Where all students will learn and succeed and all means ALL
Principal—Mrs. Ronda Cross
Secretary—Mrs. Angelina Migliorini***

PCES Activity Fund September 2014

Beginning Balance September 1, 2014	\$11990.31
Deposits September 2014	768.76
Expenditures September 2014	500.19
Ending Balance September 30, 2014	\$12258.88

Deposits

9/16/14 - Target (518.76), Girls BB (250.00)	\$768.76

Expenditures

9/08/14 - #1215 – Pepsi Soda	\$322.34
9/10/14 - #1216 – North Central Lunch for Planning Committee	\$38.52
9/16/14 - #1217 – Holy Family 5 th Grade Girls BB Tournament Fee	\$50.00
9/19/14 - #1218 – Hennepin Food Mart Institute Day Lunch	\$89.33

Total Expenditures	\$500.19

PCES Imprest Fund Report September 2014

Beginning Balance September 01, 2014	\$707.79
Less September 2014 expenditures	\$683.92
Balance September 30, 2014	\$816.08
Request for reimbursement	\$683.92
Attain Maximum Balance	\$1,500.00

Deposits

9/29/14 – Reimbursement from June/August	\$792.21

Expenditures

9/05/14 – Check# 3171	Hennepin Postmasters	\$24.60
	Postage 10-2410-341-1	
9/10/14 – Check# 3172	ISLMA	\$240.00
	Lori Mertel – 10-1250-332-36	
9/11/14 – Check# 3173	Country Stop	\$23.32
	Lunch for Map Testing Training Staff	
9/11/14 – Check# 3174	ILASCD (ISU)	\$396.00
	Title I	

Total Expenditures	\$683.92
Request for reimbursement	\$683.92

Putnam County Junior High School
Imprest Fund
September, 2014
Account #010-146

Beginning Balance	\$ 1,496.70
Replenishment Request	<u>1,303.30</u>
Attain Maximum Balance	\$ 2,800.00
Less Expenditures	<u>\$ 1,921.22</u>
Balance	\$ 878.78
Replenishment Request	<u>\$ 1,921.22</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>
5379	09/02	Ed Derix	10-1501-319-3	official	50.00
5380	09/02	Keith Dickinson	10-1501-319-3	official	50.00
5381	09/02	Joel Gerdovich	10-1501-319-3	official	50.00
5382	09/02	Jay Gerber	10-1501-319-3	official	50.00
5383	09/03	Ed Derix	10-1501-319-3	official	50.00
5384	09/03	Keith Dickinson	10-1501-319-3	official	50.00
5385	09/05	Aldeen Golf Club	10-1501-640-3	Golf Fee Roach	24.00
5386	09/05	Jim Knauf	10-1501-319-3	official	90.00
5387	09/05	Bryan Delvallee	10-1501-319-3	official	90.00
5388	09/09	Jon Rousculp	10-1501-319-3	official	50.00
5389	09/09	Keith Dickenson	10-1501-319-3	official	50.00
5390	09/09	Rich Fulkerson	10-1501-319-3	official	50.00
5391	09/09	Jay Gerber	10-1501-319-3	official	50.00
5392	09/11	IAHPERD	registration fee J. Carboni	TITLE I	105.00
5393	09/11	PrairieCat	registration fee Thompson		10.00
5394	09/11	ISLMA	10-1250.332-36	reg fee Thompson	240.00
5395	09/11	Keith Dickinson	10-1501-319-3	official	50.00
5396	09/11	Rick Michael	10-1501-319-3	official	50.00
5397	09/12	Jon Rousculp	10-1501-319-3	official	50.00
5398	09/12	Jay Gerber	10-1501-319-3	official	50.00
5399	09/13	Bernie Moore	10-1501-319-3	official	100.00
5400	09/13	Keith Dickinson	10-1501-319-3	official	100.00
5401	09/16	Barry Pepper	10-1501-319-3	official	50.00
5402	09/16	Paul Strohman	10-1501-319-3	official	50.00
5403	09/17	LTC	10-1501-640-3	dues	100.00
5404	09/19	Fieldcrest Middle School	10-1501-319-3	official regionals	50.00
5405	09/22	Fieldcrest Middle School	10-1501-319-3	official regionals	50.00
Checks		Deluxe	10-2410-410-3	checks	162.22

expenditures	1,921.22
Replenishment request	1,921.22

Carl Carlson, Principal

Sandra A. Troglio, Secretary

Putnam County Junior High School
PCJH Cheerleading
September, 2014
Account #138-258

Beginning Balance	\$	198.37
Transfers In		4,206.00
Subtotal		4,404.37
Plus ck #252		50.00
Plus ck#281		7.21
Less Expenditures		1,900.60
Balance		2,560.98

<u>Check#</u>	<u>Date</u>	<u>To Whom</u>	<u>Reason</u>	<u>Amount</u>
303	09/17	Pizza Hut	fund raiser	1,339.20
304	09/17	Samantha Casey	reimburse uniform	219.40
305	09/19	Locker Room	shirts	342.00

Carl Carlson, Principal

Sandra A. Troglio, Secretary

Putnam County Junior High School
PCJH Girls Athletic Fund
September, 2014
Account #010-707

Beginning Balance	\$ 8,196.14
Transfers In	<u>00.00</u>
Subtotal	8,196.14
Less Expenditures	<u>661.00</u>
Balance	7,535.14

<u>Check #</u>	<u>Date</u>	<u>To Whom</u>	<u>Reason</u>	<u>Amount</u>
600	09/17	Clover Club	wings Baseball	130.00
631	09/26	Cubbyhole	State shirts	293.00
632	09/26	IESA	admission	238.00

Carl Carlson, Principal

Sandra A. Troglio, Secretary

Putnam County Junior High School
Puma Crew
September, 2014
Account #010-561

Beginning Balance	\$ 1,149.25
Transfers In	<u>00.00</u>
Subtotal	1,149.25
Less Expenditures	<u>418.94</u>
Balance	\$730.31

<u>Check #</u>	<u>Date</u>	<u>To Whom</u>	<u>Reason</u>	<u>Amount</u>
722	9/16	Cosgroves	Popcorn Machine (split w/ Student Council)	\$418.94

Carl Carlson, Principal

Cortny Hannon, Advisor

Putnam County Junior High School
PCJH Staff Soda
September, 2014
Account #010-650

Beginning Balance	\$ 3,239.44
Transfers In	<u>28.10</u>
Subtotal	3,267.54
Less Expenditures	<u>45.85</u>
Balance	3,221.69

<u>Check #</u>	<u>Date</u>	<u>To Whom</u>	<u>Reason</u>	<u>Amount</u>
1313	09/10	Water Pros	water	\$ 22.85
1314	09/24	Water Pros	water	33.16

Carl Carlson, Principal

Sandra A. Troglio, Secretary

Putnam County Junior High School
Student Council
September, 2014
Account #138-096

Beginning Balance	\$ 723.04
Transfers In	<u>00.00</u>
Subtotal	\$ 723.04
Less Expenditures	<u>418.94</u>
Balance	\$ 304.10

<u>Check #</u>	<u>Date</u>	<u>To Whom</u>	<u>Reason</u>	<u>Amount</u>
943	9-18	Cosgrove Dist.	New popcorn maker	\$418.94

Carl Carlson, Principal

Amy Carboni, Sponsor

Putnam County Junior High School
PCJH Activity Fund
September, 2014

<u>Account name & #</u>	<u>Beginning Bal</u>	<u>Transfer In</u>	<u>Transfer Out</u>	<u>Ending Bal.</u>
PCJH Cheerleading 138-258	\$ 198.37	4,263.21	1,900.60	\$2,560.98
PCJH Girls Athletic 010-707	8,196.14	00.00	661.00	7,535.14
PCJH Puma Crew 010-561	1,149.25	00.00	418.94	730.31
Staff Soda 010-650	3,239.44	28.10	45.85	3,221.69
PCJH Student Council 138-096	723.04	00.00	418.94	304.10

Carl Carlson, Principal

Sandra A. Troglio, Secretary

PAM

Friday, October 03, 2014

Putnam County High School
General Ledger Report
Financial Report
September Report

Page 1 of 2

From Date:	9/1/2014
To Date:	9/30/2014

From Acct:	100
To Account:	590

Acct.	Account Name	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	YTD	
							Payable	Work Bal.
000100	Office	\$8,162.82	\$556.19	(\$1,153.17)	\$0.00	\$7,565.84	\$0.00	\$7,565.84
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	\$292.64	\$0.00	\$0.00	\$0.00	\$292.64	\$0.00	\$292.64
000120	Baseball	\$1,261.14	\$230.00	(\$365.00)	\$0.00	\$1,126.14	\$0.00	\$1,126.14
000125	Girl's Softball	\$475.23	\$0.00	\$0.00	\$0.00	\$475.23	\$0.00	\$475.23
000130	PC Enterprises	\$1,121.56	\$0.00	\$0.00	\$0.00	\$1,121.56	\$0.00	\$1,121.56
000135	Golf	\$851.10	\$654.72	(\$109.00)	\$75.00	\$1,471.82	\$0.00	\$1,471.82
000137	Girls Golf	\$283.92	\$854.72	\$0.00	\$0.00	\$1,138.64	\$0.00	\$1,138.64
000140	Scholastic Bowl	\$413.63	\$0.00	\$0.00	\$0.00	\$413.63	\$0.00	\$413.63
000150	Interact Club	\$2,841.90	\$43.13	(\$49.00)	\$0.00	\$2,836.03	\$0.00	\$2,836.03
000155	Art	\$343.44	\$0.00	\$0.00	\$0.00	\$343.44	\$0.00	\$343.44
000200	Athletic	\$1,004.23	\$0.00	\$0.00	\$0.00	\$1,004.23	\$0.00	\$1,004.23
000210	Cable Club	\$1,514.67	\$0.00	\$0.00	\$0.00	\$1,514.67	\$0.00	\$1,514.67
000220	Track	\$2,126.48	\$0.00	\$0.00	\$0.00	\$2,126.48	\$0.00	\$2,126.48
000300	Journalism	\$3,297.24	\$275.00	(\$40.00)	\$0.00	\$3,532.24	\$0.00	\$3,532.24
000310	Oldies Club	\$106.17	\$0.00	\$0.00	\$0.00	\$106.17	\$0.00	\$106.17
000320	Girl's Basketball	\$1,524.70	\$0.00	(\$350.00)	\$0.00	\$1,174.70	\$0.00	\$1,174.70
000325	Boy's Basketball	\$2,322.67	\$0.00	\$0.00	\$0.00	\$2,322.67	\$0.00	\$2,322.67
000330	Student Council	\$4,900.90	\$324.00	(\$469.16)	\$0.00	\$4,755.74	\$0.00	\$4,755.74
000340	N.H.S.	\$747.01	\$0.00	(\$163.53)	\$0.00	\$583.48	\$0.00	\$583.48
000345	Scholarship	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000350	Landscaping	\$216.70	\$2.68	\$0.00	\$0.00	\$219.38	\$0.00	\$219.38
000360	FFA	\$861.49	\$0.00	(\$40.00)	\$0.00	\$821.49	\$0.00	\$821.49
000365	Greenhouse Project	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00
000370	Cheerleading	\$4,601.13	\$455.00	\$0.00	\$0.00	\$5,056.13	\$0.00	\$5,056.13
000380	Panteras	\$125.09	\$1,235.14	\$0.00	\$0.00	\$1,360.23	\$0.00	\$1,360.23
000390	Media Club	\$1,387.57	\$0.00	\$0.00	\$0.00	\$1,387.57	\$0.00	\$1,387.57
000395	Computer Club	\$333.40	\$0.00	\$0.00	\$0.00	\$333.40	\$0.00	\$333.40
000400	Tournament Athletics	\$2,725.58	\$1,700.00	(\$1,480.36)	(\$75.00)	\$2,870.22	\$0.00	\$2,870.22
000410	Thespians	\$1,786.38	\$0.00	(\$50.00)	\$0.00	\$1,736.38	\$0.00	\$1,736.38
000420	Science Club	\$39.70	\$0.00	\$0.00	\$0.00	\$39.70	\$0.00	\$39.70
000425	Wrestling	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000430	Music (Band)	\$376.65	\$0.00	(\$358.42)	\$0.00	\$18.23	\$0.00	\$18.23
000440	Music (Chorus)	\$22.19	\$0.00	\$0.00	\$0.00	\$22.19	\$0.00	\$22.19

Putnam County High School
General Ledger Report
Financial Report
September Report

From Date: 9/1/2014	
To Date: 9/30/2014	

From Acct: 100	
To Account: 590	

Acct.	Account Name	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	YTD	
							Payable	Work Bal.
000500	Class of 2015	\$174.91	\$0.00	\$0.00	\$0.00	\$174.91	\$0.00	\$174.91
000510	Message Board	\$55.84	\$0.00	\$0.00	\$0.00	\$55.84	\$0.00	\$55.84
000520	Class of 2014	\$1,488.44	\$0.00	\$0.00	\$0.00	\$1,488.44	\$0.00	\$1,488.44
000530	Class of 2016	\$1,297.30	\$0.00	(\$45.00)	\$0.00	\$1,252.30	\$0.00	\$1,252.30
000540	Volleyball	\$2,583.69	\$1,394.60	(\$897.00)	\$0.00	\$3,081.29	\$0.00	\$3,081.29
000545	Class of 2017	\$2,278.89	\$1,131.50	(\$1,134.31)	\$0.00	\$2,276.08	\$0.00	\$2,276.08
000550	Class of 2009	\$445.18	\$0.00	\$0.00	\$0.00	\$445.18	\$0.00	\$445.18
000560	Class of 2010	(\$0.03)	\$0.00	\$0.00	\$0.00	(\$0.03)	\$0.00	(\$0.03)
000570	Class of 2012	\$990.43	\$0.00	\$0.00	\$0.00	\$990.43	\$0.00	\$990.43
000580	Class of 2011	\$1,987.60	\$0.00	\$0.00	\$0.00	\$1,987.60	\$0.00	\$1,987.60
000590	Class of 2013	\$2,588.20	\$0.00	\$0.00	\$0.00	\$2,588.20	\$0.00	\$2,588.20
Group Total		\$60,295.29	\$8,856.68	(\$6,703.95)	\$0.00	\$62,448.02	\$0.00	\$62,448.02
Activity Accounts Grand Total		\$60,295.29	\$8,856.68	(\$6,703.95)	\$0.00	\$62,448.02	\$0.00	\$62,448.02

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

Bookkeeper: _____ Date: __/__/__

Principal: _____ Date: __/__/__

IMPREST REPORT
PUTNAM COUNTY HIGH SCHOOL

September 2014

Bob Peterson, Principal

Balance August 31, 2014	\$3181.04
Replenishment Requested	\$1818.96

Maximum Balance	\$5000.00
September Expenditures	\$3549.50
Voided check #8981 (august 19, 2014)	\$ 125.00

Balance as of September 30, 2014	\$1575.50
Replenishment Requested	\$3549.50

Expense Breakdown

Kewanee High School	10-1501-640-2	CC Meet	\$ 64.00
John Hoelzer	10-1501-319-2	Volleyball Official	\$ 65.00
Amber Fox	10-1501-319-2	Volleyball Official	\$ 65.00
ILMEA	10-1502-640-1	Music dues	\$ 20.00
Mona's	10-1501-640-2	Tri-County MTG	\$ 51.00
Teutopolis High School	10-1501-319-2	Baseball Umpire	\$100.00
Neoga High School	10-1501-319-2	Baseball Umpire	\$ 50.00
Somanauk High School	10-1501-640-2	Volleyball Tourn	\$225.00
Bill Twardowski	10-1501-319-2	Volleyball Official	\$ 65.00
George Smith	10-1501-319-2	Volleyball Official	\$ 65.00
NIU	10-1113-332-2	History Conference	\$ 25.00
Pontiac High School	10-1501-640-2	Volleyball Tourn	\$160.00
ISLMA	10-1250-332-36	Media Conference	\$245.00
Steve Johnson	10-2410-341-1	Postage	\$ 6.50
Lyn Rose	10-1501-319-2	Volleyball Official	\$ 65.00
Kim Marten	10-1501-319-2	Volleyball Official	\$ 65.00
USPO	10-2410-341-1	Postage	\$ 98.00
IHSSBCA	10-1540-410-2	Scholastic Bowl	\$ 64.00
Russ Naakgeboren	10-1501-319-2	Volleyball Official	\$ 65.00
Ed Derix	10-1501-319-2	Volleyball Official	\$ 65.00
Bureau Valley High School	10-1501-640-2	CC Invite	\$135.00
Pontiac Elks county Club	10-1501-640-2	TC Golf Regional	\$300.00

Dixon High School	10-1501-640-2	Volleyball Tourn	\$175.00
Mendota Golf Course	10-1501-640-2	Ryders Cup	\$180.00
Princeton High School	10-1501-640-2	Golf Regional	\$180.00
Peoria Heights High School	10-1501-640-2	CC Invite	\$150.00
USPO	10-2410-341-1	Postage	\$196.00
Ed Derix	10-1501-319-2	Volleyball Official	\$ 65.00
Shawn Lewis	10-1501-319-2	Volleyball Official	\$ 65.00
John Deisbach	10-1501-319-2	Baseball Umpire	\$100.00
Rich Fulkerson	10-1501-319-2	Baseball Umpie	\$ 50.00
Zach Bertolino	10-1501-319-2	Baseball Umpire (3)	\$150.00
Byron High School	10-1501-640-2	<u>JV Volleyball Tourn</u>	<u>\$175.00</u>
		Total	\$3549.50

SUPERINTENDENT IMPREST
SEPT 2014

BANK BALANCE	1118.65
REPLENISHMENT REQUEST	<u>881.35</u>
BANK BALANCE	2000.00

2950	10-2310-410-6	Yoga PC Staff Wellness	600.00
2951	10-2520-332-1	American Fidelity-Webinar-	
		Reporting requirements	110.00
2952	10-2560-640-1	SNA-Dues	48.00
2953	10-2320-341-1	USPS-postage	<u>123.35</u>

TOTAL	881.35

Putnam County Comm. Unit School Dist. #535
Treasurers Report September 30, 2014

PAGE 1 OF 2	EDUCATION	O/M	TRANSPORT	IMRF	C/P	W/C	TORT	L/S	TOTALS
Cash/Invest. Begin Month	\$5,730,252.07	\$1,855,691.92	\$356,641.04	\$378,110.73	\$0.00	\$2,100,827.87	\$64,498.46	\$411,255.39	\$10,897,277.48
Receipts	\$1,373,498.04	\$228,316.20	\$91,686.18	\$53,928.00	\$0.00	\$23,088.53	\$100,022.61	\$22,983.93	\$1,893,523.49
Disbursements	\$738,591.39	\$103,514.21	\$2,096.74	\$29,295.29	\$0.00	\$0.00	\$16,329.61	\$0.00	\$889,827.24
Cash/Invest. End Month	\$6,365,158.72	\$1,980,493.91	\$446,230.48	\$402,743.44	\$0.00	\$2,123,916.40	\$148,191.46	\$434,239.32	\$11,900,973.73
CASH IN BANKS									
Granville National Bank	\$158,233.58	\$69,191.21	\$1,843.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$229,268.07
First State Bank	\$7,493.59	\$80,509.96	(\$5,395.72)	\$100,059.71	\$0.00	(\$17,097.86)	\$12,384.25	(\$119,648.63)	\$58,305.30
North Central Bank		\$46,371.40							\$46,371.40
Total Cash in Banks	\$165,727.17	\$196,072.57	(\$3,552.44)	\$100,059.71	\$0.00	(\$17,097.86)	\$12,384.25	(\$119,648.63)	\$333,944.77
MONEY MARKET ACCTS.									
Granville National Bank	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rate 0.00%									
First State Bank	\$2,256,103.05	\$364,668.29	\$345,855.13	\$239,950.30	\$0.00	\$136,305.90	\$131,481.31	\$412,199.33	\$3,886,563.31
Rate 0.30%									
North Central Bank	\$3,684,928.98	\$1,416,149.41	\$103,927.79	\$62,733.43	\$0.00	\$747,018.50	\$4,325.90	\$141,688.62	\$6,160,772.63
Rate 0.30%									
Eureka Savings	\$252,206.90								\$252,206.90
Rate 0.45%									
Peru Federal Savings	\$0.00								\$0.00
Rate 0.00%									
USBank	\$1,868.78								\$1,868.78
Total Money Market Accts.	\$6,195,107.71	\$1,780,817.70	\$449,782.92	\$302,683.73	\$0.00	\$883,324.40	\$135,807.21	\$553,887.95	\$10,301,411.62

Putnam County Comm. Unit School Dist. #535
Treasurers Report September 30, 2014

PAGE 2 OF 2	EDUCATION	O/M	TRANSPORT	IMRF	C/P	W/C	TORT	L/S	TOTALS
C/D INVESTMENTS									
Granville National Bank									
									\$0.00
									\$0.00
									\$0.00
									\$0.00
									\$0.00
First State Bank									
30451 11/17/14 0.70%						\$208,071.45			\$208,071.45
32994 05/13/15 0.75%						\$715,212.83			\$715,212.83
									\$0.00
									\$0.00
									\$0.00
North Central Bank									
40413 03/05/15 0.40%						\$334,405.58			\$334,405.58
									\$0.00
									\$0.00
									\$0.00
									\$0.00
Auditor Adjustments									
Tree Fund		\$3,603.64							\$3,603.64
Assets	\$12,800.00								\$12,800.00
Adjustments	\$25.07								\$25.07
Liabilities	(\$8,501.23)								(\$8,501.23)
TOTAL CASH & INVESTMEN	\$6,365,158.72	\$1,980,493.91	\$446,230.48	\$402,743.44	\$0.00	\$2,123,916.40	\$148,191.46	\$434,239.32	\$11,900,973.73

CERTIFIED CORRECT

Alex F. Rolando

09/30/14

OCTOBER Principal's Report From the Desk of Mrs. Cross

AIMSweb Data: Please see the attached document for the Primary Benchmarking scores (Fall, 2014) in the areas of Reading and Math. This will be the last year before the AIMSweb assessment changes. Next year the assessment will be aligned to the Common Core Standards and we will need to be cautious of comparing any AIMSweb data from 2015 on to any data from 2014 (and older) since they will be two completely different normed assessments. We will be able to compare our students to National Norms as well as Local Norms that gives us data for the first year. Beyond that we will be able to compare data from year-to-year for the sake of identifying trends and overall growth K-2nd grade.

Currently, we benefit from the AIMSweb progress monitoring which is a critical component to the RtI process and moving students in and out of the various tiers or interventions. The new AIMSweb next year will continue to have this important feature.

PCPS Enrollment Numbers: Currently, our enrollment numbers at PCPS are 233 for PreK-2nd grade.

Curriculum Mapping, RtI & Early Dismissal Days: Each month we take two early dismissal days to complete work on improving RtI, changing the curriculum maps, unpacking new assessments required by the PreK grant or the KIDS assessment or sharing out information from workshops and conferences. I have to say that I have more on the To Do List than I had imagined. We have kept very busy with the functions of behavior, curriculum and general improvement. We will continue to use this time to its fullest potential and review the effectiveness of the time during the year, as well as at the end of the school year.

We have not forgotten how to have fun at PCPS with all of the mandates and changes that come our way. This year we have made a little pledge to ourselves to have a little more fun in our day. One of the activities that we did this past month was to “flash mob” our students. A flash mob is where unsuspecting students are surprised by their faculty and staff by doing something totally out of the ordinary. This month we mobbed them in the morning gathering time held in the gym. The staff all came in the gym and “spontaneously” started singing the “Baby Shark” song to the students. It has fun actions and words that were really easy to learn. I’m not sure who had more fun (staff or students!?!) but I do know that none of us will forget that feeling. Students and staff alike continued the fun actions of the song down the hallway and to this day I will still see some students leaving school doing “Grandpa Shark” on their way out the door.

Custodians’ Day: This past month PCPS celebrated the work and dedication of our custodians. Ms. Sherrie and Mr. Doug were surprised by PreK-2nd grade students and staff with tokens of appreciation such as creative thank yous in the shape of brooms and bags of M & Ms. They were also promised that the students will be helpers in keeping our school looking its best. Mr. Doug and Ms. Sherrie are two very special people to us! Below is one of our pictures with them.



Other Events at PCPS Include:



A couple of squids that escaped Mrs. Kuehn's writing lesson and came to the office to teach the office staff about the fascinating things squids can do. Completely memorable!



And finally....a picture of most of the staff that we sent to Tina Myres and her family. We took a day to quietly share our support of their difficult battle and challenge. We lost a good, dedicated and supportive parent in Tina, and we pledge to take great care of the children at PC!

2nd Grade

2012-13

Curr. Base Measurement

M-Concepts & Application

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

Math-Computation

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

1st Grade

CurrBaseMeas-Fluency

Math-Computation

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

Kindergarten

Letter/Name/Fluen.

Phon. Segmentation

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

Letter/Sound/Fluency

Nonsense Word Fluen.

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

Missing Numbers

Num. Identification

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

Qty. Discrimination

Oral Counting

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

Footnote:

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

2nd Grade

2013-14

Curr. Base Measurement

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

Math-Computation

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

Math-Concepts & Application

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

1st Grade

CurrBaseMeas-Fluency

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

Math-Computation

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

Kindergarten

Letter/Name/Fluen.

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

Phon. Segmentation

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

Letter/Sound/Fluency

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

Nonsense Word Fluen.

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

Missing Numbers

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

Num. Identification

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

Qty. Discrimination

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

Oral Counting

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

Footnote:

Suggested breakdown
percentage of student:
per grade/tier

Tier 3:	5%
Tier 2:	15%
Tier 1:	80%

*Numbers reflect 100% of the
student population regardless of
specialized placement.

2nd Grade	2014-'15

Curr. Base Measurement

	Fall	Winter	Spring
Tier 3:	2%		
Tier 2 :	31%		
Tier 1:	67%		

Math-Computation

	Fall	Winter	Spring
Tier 3:	2%		
Tier 2:	21%		
Tier 1:	77%		

Math-Concepts & Application

	Fall	Winter	Spring
Tier 3:	10%		
Tier 2:	11%		
Tier 1:	79%		

1st Grade

CurrBaseMeas-Fluency

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

Math-Computation

	Fall	Winter	Spring
Tier 3:	0%		
Tier 2:	2%		
Tier 1:	98%		

Kindergarten

Letter/Name/Fluen.

	Fall	Winter	Spring
Tier 3:	4%		
Tier 2:	22%		
Tier 1:	74%		

Phon. Segmentation

	Winter	Spring
Tier 3:		
Tier 2:		
Tier 1:		

Letter/Sound/Fluency

	Winter	Spring
Tier 3:		
Tier 2:		
Tier 1:		

Nonsense Word Fluency

	Winter	Spring
Tier 3:		
Tier 2:		
Tier 1:		

Missing Numbers

	Fall	Winter	Spring
Tier 3:	16%		
Tier 2:	7%		
Tier 1:	77%		

Num. Identification

	Fall 2012	Fall	Winter	Spring
Tier 3:	18%			
Tier 2:	20%			
Tier 1:	62%			

Qty. Discrimination

	Fall	Winter	Spring
Tier 3:	11%		
Tier 2:	7%		
Tier 1:	82%		

Oral Counting

	Fall	Winter	Spring
Tier 3:	16%		
Tier 2:	27%		
Tier 1:	57%		

Footnote:

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

Putnam County High School
October 20, 2014
Principal Report

The end of the first nine weeks is here. Where has the time gone? Everyone has gotten off to a fine start, teachers, students, and our student athletes. I will give you a breakdown of the first nine week grades next month. Report cards come out October 24. We had 2 boys and 2 girls qualify for golf sectionals. They were Kelsey Grosenbach senior, Hanna Hundley sophomore, Mitchell Aimone sophomore, and Caleb Dzieszynski freshman. Congratulations to all!!! Our girls volleyball is playing in the championship of the Tri-County Tournament, Saturday October 25, at 7:00 pm. The girls are also seeded first in the IHSA Regional being held at St. Bede, October 28th. Good luck at Regionals!!

The following is the results of our first map testing. We tested freshman thru juniors for RTI.

The following color meaning:

Blue top 15%
Green 35% 50% to 84%
Light green 10% middle
Yellow 25% bottom half
Red Bottom 15%
White no score

Class of 2018
Student Early Warning Signs

Last	First	MAP ENG	MAP MATH		Total F's	Office Referral	Absences
		216	232		2		
		227	222		0		
		211	208		1		
		208	230		1		
		227	227		0		
		214	226		1		
		184	206		4		
		197	218		1		
		217	232		0		
		209	224		0		
		223	226		0		
		196	199		0		
		230	249		0		
		226	261		0		
		232	245		0		
		202	226		0		
		214	233		2		
		213	233		0		

		228	240		0		
		228	230		0		
		228	218		0		
		208	228		0		
		223	244		0		
			209		0		
		216	227		0		
		240	251		0		
		209	215		1		
		236	249		0		
		195	217		0		
		197	186		1		
		208	228		0		
		196	217		5		
		222	235		0		
		233	243		0		
		214	212		1		
		221	241		0		
		230	243		3		
		217	235		2		
		214	234		0		
		224	240		0		
		208	235		1		
		212	234		0		
		239	236		0		
		184	176		0		
		232	236		0		
		198	199		0		
		210	191		0		
		242	252		0		
		212	224		1		
		215	208		1		
		201	208		0		
		232	230		1		
		240	231		0		
		227	226		0		
		221	243		0		
		196	212		4		
		215	246		0		

		224	236		0		
		218	236		1		
		227	215		0		
		215	224		0		
		254	263		0		
			204		2		
		229	233		0		
		235	239		0		
		217	221		2		
		231	239		0		
		230	231		0		
		200	221		0		
		203	223		2		
		213	200		0		
		221	236		3		
		206	212		0		
		221	268		0		
		208	211		2		
		230	230		0		
		230	242		0		
		215	220		0		
		229	252		0		
		213	231		1		
		210	223		0		
		220	235		2		

Class of 2017
Student Early Warning Signs

Last	First	MAP ENG	MAP MATH		Total F's	Office Referral	Absences
					0		
		231	255		0		
		227	231		1		
		223	245		0		
		240	259		0		
		236	245		0		
		207	197		0		
		200	221		1		
		218	244		1		

		231	246		0		
		216	232		0		
		227	239		0		
		238	240		0		
		232	257		0		
		214	222		1		
		223	229		2		
		240	244		0		
		220	228		0		
		218	236		0		
		246	266		0		
		231	247		0		
		230	249		0		
		203	217		1		
		227	252		0		
		227	247		2		
		226	238		0		
		229	238		1		
		223	219		0		
		225	237		0		
		203	231		2		
		218	227		0		
		213	230		1		
		230	241		0		
		191	203		0		
		236	243		0		
		205	219		1		
		239	238		0		
		191	202		2		
					0		
		216	235		0		
		222	234		1		
		245	223		2		
		232	234		0		
		229	230		0		
		228	249		0		
		195	192		0		
		229	247		0		
		231	236		0		

		199	200		0		
		219	231		2		
		220	242		0		
		230	242		0		
		204			0		
		245	256		0		
		210	220		1		
		230	235		0		
		236	249		1		
		240	229		0		
		242	254		0		
		217	229		0		
		199	190		0		
		211	230		0		
		224	225		0		
		233	242		2		
		221	245		0		
		226	234		0		
		229	244		0		
		228	241		0		

Class of 2016
Student Early Warning Signs

Last	First	MAP ENG	MAP MATH		Total F's	Office Referral	Absences
		213	231		1		
		201	200		2		
		222			2		
		228	254		3		
		229	252		0		
		228	238		0		
		232	236		1		
		238	239		2		
		205	211		0		
		220	216		0		
		226	242		0		
		236	244		2		
		207	244		6		
		224	226		4		

		212	220		2		
		202	226		0		
		219	240		1		
		217	227		4		
		190	216		3		
		210	238		2		
					0		
		219	219		0		
		237	245		1		
		233	243		1		
		236	258		0		
		229	238		1		
		218	240		0		
		216	233		0		
		228	224		0		
		227	226		2		
		234	239		0		
		222	255		0		
		241	249		1		
		236	251		0		
		229	245		4		
		241	261		0		
		231	254		3		
		219	238		0		
		199	223		2		
		202	210		0		
		193	226		0		
		230	231		2		
		218	207		0		
		215	238		0		
		231	240		1		
		234	257		0		
		229	247		0		
		233	247		0		
		217	219		5		
					0		
		218	237		0		
		157	209		0		
		239	226		0		

		223	234		0		
		254	273		0		
		240	240		0		
		227	225		0		
		202	217		1		
		230	228		0		
		242	263		0		
		199	223		0		
		217	243		0		
		228	242		0		
		225	252		0		
		237	234		0		
		228	234		0		
		243	245		1		
		220	253		0		
		199	208		0		
		243	255		1		
		226	241		0		
		244	250		3		

The F column is the number of F's at midterm

I also released Keri Burdette from her duties at Putnam County HS October 3rd. I recommend that we hire Jenna Hansen as Pantera coach and Lauren Van Keulen as the paraprofessional in the special ed. Department.



Putnam County Elementary School

Putnam County Elementary School Principal's Board Report October 20, 2014

Student Activities

- 5th Grade Girls Basketball is under way and we have 14 girls playing on the team and representing PCES well.
- 5th Grade Boys Basketball will start at the end of the month.
- The 3rd Graders are going to utica for a field trip to the LaSalle Historical Society and the Lock and Dam at Starved Rock.
- Quarters for Polio. PCES has a student, Lilly Sandberg, who has been raising money for Polio through the PC Rotary. She has coordinated a quarter drive at PCES to help raise money for Polio. She has done all of this on her own. What a great testament to her character!
- We are going to have our first PCES Family Book Club Reading Night this month and meet monthly to have a family reading night with activities that promote reading.

Drills

- We have completed our Bus Evacuation Drill, Fire Drill with the Hennepin Fire Department, and our Disaster Drill. We have our Lock Down Drill left to complete.

Parent Teacher Conferences

- Our Parent Teacher Conferences are set for Thursday October 23rd and Friday October 24th . Our goal is 100% contact with parents.

Evaluations

- I am begun the process of evaluating the certified staff. I am also in the process of evaluating the non-certified staff as well. I complete classroom walk throughs daily for teachers. The process of observing and evaluating teachers with open discussion and focused on teaching is the most important job of principal. I truly believe if you improve curriculum and instruction- you improve student achievement.

Hennepin Betterment Association Tour of PCES

- On Monday when we had no school to honor Columbus Day- Jay, Carl and myself attended the Hennepin Betterment Association Dinner held at PCES. Jay presented an overview of the great things going on in PC and Carl and I presented an overview and demonstration of the technology iswed in the district- SMARTBOARDS, ELMOS, iPads, and Chromebooks. I gave them a tour of the school and all the members were very, very impressed with the Elementary building and the school district as a whole-

Technology

- We are really working hard to ensure our students are utilizing all the technological resources available to them as they progress through their education at PC. We are utilizing ipads everyday in our Special Education Rooms. Our 4th Graders are using iPads on a daily basis, and our 5th Graders are piloting the use of ChromeBooks and the students are using them on a minimum of 4-5 hours everyday. We are working to start having them take them home by the end of the semester and are working toward a true 1-to-1 in the near future.

Rti

- Under the direction of Monica Frund, our Rti Coach, our Rti program is up and running. We used our MAP Assessment Data to help us group our students in the Tiers or intervention groups they need. We then have teachers who work with these small groups or 1-on-1 groups to provide the students with the interventions and support they need. We will progres monitor them weekly and with MAP 3 times per year to monitor their progress, move students to groups accordingly, and to ensure they are gaining academic growth.

MAP Assessment

- We have completed our first round of Assessments in Math and Reading and we had MAP Assessment Raining on our Institute Day that showed us how to analyze the data and use it to improve our curriculum.
- You will see the results from our first screening. We will screen 3x per year- on the Fall(August/early September). Winter(December), and Spring(March/April). These assessments will show us academic growth and help prepare our teachers for improvements in their curriculum.
- One of the differences between MAP and AIMSWEB is that MAP provides more in depth data for each of our students that help target interventions and supports for their growth.
- SEE the MAP Assessment Data for the initial results from our Fall Screenings.

Curriculum Mapping

- We are in the process of updating and improving ur curriculum maps. The curriculum maps will be a huge asset to our district. They will help us ensure our curriculum is always meeting the needs of our students, it is aligned with the Standards for each subject, and there is continuity across the grade levels in our school system.
- This is true collaborative effort- starting with the Administrative Team, the teachers from all the grade levels and each grade level/subject area working together.

Professional Development

- I sent 4 teachers to the Illinois Reading Conference and 1 teacher to the Illinois Math Conference. These teachers then share their information they have learned with the rest of the staff, allowing all our staff to keep learning in the different areas.

Principal Evaluation

- Jay has begun the process for my evaluation as Principal and I am looking forward to the process and see my areas of growth.

IPA

- We will be at the Illinois Principal Conference and my goal is to attend session that will help me learn more about using technology in the classroom, using MAP assessments, and the best practices in Elementary level curriculum and instruction.

MAP Assessment Data

Grade Level									
5th									
Subject	Mean Score	181-190	191-200	201-210	211-220	221-230	231-240	240+	
Math	212.9	0%	4% (2)	7%(3)	36% (16)	40%(18)	8%(4)	4% (2)	
Reading	207.1	2%(1)	8%(4)	13%(6)	49%(22)	15%(7)	4%(2)	0%	
4th Grade		161-170	171-180	181-190	191-200	201-210	211-220	221-230	231+
Math	203.8	2%(1)	2%(1)	7%(4)	20%(9)	47%(26)	15%(10)	9%(5)	2%(1)
Reading	199.8	0%	2%(1)	9%(5)	13%(7)	58%(32)	18%(10)	2%(1)	0%
3rd Grade	Mean Score	171-180	181-190	191-200	201-210	211-220			
Math	192.1	9%(5)	35%(19)	39%(21)	13%(7)	4%(2)			
Reading	189	7%(4)	35%(19)	33%(18)	17%(9)	9%(5)			

MAP Assessment Data

- As this is our 1st assessment this is our baseline for the Winter and Spring assessments that will show our academic growth. The initial scores do give us an indication as to how well our students performed compared to the National Norms for each Grade Level. We were pleased that all of our Grade Levels had scores in which the majority were at Grade Level or Higher.
- We also use the data as an indicator of the need for Rti placement in Tiers 2&3.
- The data was also used in our comparison to academic achievement in class and aligning it to our instruction and curriculum. In other words students who performed above average would be expected to earn above average grades. If there is a discrepancy the teachers, parents, and students need to have a conversation to determine other factors- such as lack of effort or motivation.
- The Winter Assessments are scheduled for January and those results will give us data to compare and look for academic growth and indications of how well our interventions are going and how well our curriculum and instruction is meeting the needs of our students.

Putnam County Junior High School

School Board Report

October 17, 2014

Fall Benchmarking Information – MAP Testing

We have finished up the first round of the MAP testing process. We will be conducting the winter benchmarking MAP testing after the start of the January. The initial round of information has been provided as attachments. I ran them as class reports for each instructor. The initial look at each graph or chart is the overall high number of students at or above the norm of overall scores. This speaks well to our curriculum development over the past few years. You will notice one particular class scored very low with 98% of the scores well below the norm. We are aware of the struggles with this particular group and the proper steps have been implemented to provide the additional resources, time, teacher support, and pace for this particular group to raise their achievement levels.

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

Chrome Book Initiative Update

The Chrome Book process has improved. We recently had some issues with connectivity to the wireless signal. Our technical support group (Newsome and Karloski) worked diligently for several days and the situation has been resolved. The teachers and students have been using the Chromebooks in class each day. The students have been using Google Classroom and the new online Language Arts curriculum that was purchased this year. Overall, things are going much better and the process has become a daily routine.

Athletic Updates

The girls' 5th and 6th grade basketball teams are winding down their season. The 7th and 8th grade girls' basketball season is now in full session. Our numbers are down a bit at both levels and that is concerning for the future of the program at the high school level.

The 7th and 8th grade boys' basketball season begins with their first practice on Monday, October 20th. The 5th and 6th grade boys' basketball season will start practices at the end of the month.

End of First Quarter

It is really hard to believe that the first grading period is over. The students have settled into their routines and things are running quite smooth. The sixth grade class, as a collective group, has struggled a bit with the transition. The sixth grade has larger numbers of tardies and low grades due to not completing homework consistently. All the students will begin new exploratory rotations during the second quarter. Final grades are due at the end of the day on October 20th and reports will be run and shared during Parent-Teacher Conferences at the end of next week. Overall, it appears to be a strong start to another great year.

Class Report

Carboni, Amy
Class: READING 6

Term Rostered: Fall 2014-2015
Term Tested: Fall 2014-2015
District: Putnam County CUSD 535
School: Putnam County Junior High
Small Group Display: No

Reading

Summary	
Total Students With Valid Growth Test Scores	63
Mean RIT	211.7
Median RIT	213
Standard Deviation	11.4
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	212.3
Students At or Above Norm Grade Level Mean RIT	32

Overall Performance	Lo %ile < 21		LoAvg %ile 21-40		Avg %ile 41-60		HiAvg %ile 61-80		Hi %ile > 80		Mean RIT (+/- Smp Err)	Median RIT	Std Dev
	count	%	count	%	count	%	count	%	count	%			
Reading	12	19%	10	16%	17	27%	15	24%	9	14%	210-212-213	213	11.4

107

Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term.

Test invalidations: ***1 The test duration was too short to provide a valid result.

Due to statistical unreliability, summary data for groups of less than 10 are not shown.

* This data is not available for reporting. Please refer to help and documentation for more information.

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Class Report

Carboni, Amy
Class: READING 6

Term Rostered: Fall 2014-2015
Term Tested: Fall 2014-2015
District: Putnam County CUSD 535
School: Putnam County Junior High
Small Group Display: No

Reading

MAP: Reading 6+ Common Core 2010 V2 / Common Core English Language Arts K-12: 2010

Summary	
Total Students With Valid Growth Test Scores	63
Mean RIT	211.7
Median RIT	213
Standard Deviation	11.4
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	212.3
Students At or Above Norm Grade Level Mean RIT	32

	Lo %ile < 21		LoAvg %ile 21-40		Avg %ile 41-60		HiAvg %ile 61-80		Hi %ile > 80		Mean RIT (+/- Smp Err)	Median RIT	Std Dev
	count	%	count	%	count	%	count	%	count	%			
Overall Performance													
MAP: Reading 6+ Common Core 2010 V2 / Common Core English Language Arts K-12: 2010	12	19%	10	16%	17	27%	15	24%	9	14%	210-212-213	213	11.4
Goal Area													
Literature	12	19%	12	19%	16	25%	14	22%	9	14%	209-211-213	214	13.8
Informational Text	11	17%	18	29%	7	11%	20	32%	7	11%	210-211-213	213	11.9
Vocabulary Acquisition and Use	9	14%	13	21%	15	24%	16	25%	10	16%	211-213-214	215	11.4

Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term.

Test invalidations: ***1 The test duration was too short to provide a valid result.

Due to statistical unreliability, summary data for groups of less than 10 are not shown.

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Class Report

Ibarra, Jennifer
Class: READING 7

Term Rostered: Fall 2014-2015
Term Tested: Fall 2014-2015
District: Putnam County CUSD 535
School: Putnam County Junior High
Small Group Display: No

Reading

Summary	
Total Students With Valid Growth Test Scores	65
Mean RIT	218.1
Median RIT	218
Standard Deviation	11.4
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	216.3
Students At or Above Norm Grade Level Mean RIT	37

Overall Performance	Lo %ile < 21		LoAvg %ile 21-40		Avg %ile 41-60		HiAvg %ile 61-80		Hi %ile > 80		Mean RIT (+/- Smp Err)	Median RIT	Std Dev
	count	%	count	%	count	%	count	%	count	%			
Reading	7	11%	13	20%	16	25%	18	28%	11	17%	217-218-220	218	11.4

Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term.
Test invalidations: ***1 The test duration was too short to provide a valid result.
Due to statistical unreliability, summary data for groups of less than 10 are not shown.
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Class Report

Ibarra, Jennifer
Class: READING 7

Term Rostered: Fall 2014-2015
Term Tested: Fall 2014-2015
District: Putnam County CUSD 535
School: Putnam County Junior High
Small Group Display: No

Reading

MAP: Reading 6+ Common Core 2010 V2 / Common Core English Language Arts K-12: 2010

Summary	
Total Students With Valid Growth Test Scores	65
Mean RIT	218.1
Median RIT	218
Standard Deviation	11.4
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	216.3
Students At or Above Norm Grade Level Mean RIT	37

	Lo %ile < 21		LoAvg %ile 21-40		Avg %ile 41-60		HiAvg %ile 61-80		Hi %ile > 80		Mean RIT (+/- Smp Err)	Median RIT	Std Dev
	count	%	count	%	count	%	count	%	count	%			
Overall Performance													
MAP: Reading 6+ Common Core 2010 V2 / Common Core English Language Arts K-12: 2010	7	11%	13	20%	16	25%	18	28%	11	17%	217-218-220	218	11.4
Goal Area													
Literature	10	15%	10	15%	17	26%	16	25%	12	18%	216-218-220	219	12.5
Informational Text	8	12%	13	20%	16	25%	16	25%	12	18%	216-218-219	219	11.6
Vocabulary Acquisition and Use	7	11%	16	25%	15	23%	11	17%	16	25%	217-218-220	218	12.6

110

Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term.

Test invalidations: ***1 The test duration was too short to provide a valid result.

Due to statistical unreliability, summary data for groups of less than 10 are not shown.

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Class Report

Hannon, Cortny
Class: READING 8

Term Rostered: Fall 2014-2015
Term Tested: Fall 2014-2015
District: Putnam County CUSD 535
School: Putnam County Junior High
Small Group Display: No

Reading

Summary	
Total Students With Valid Growth Test Scores	54
Mean RIT	223.5
Median RIT	223
Standard Deviation	9.7
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	219.3
Students At or Above Norm Grade Level Mean RIT	36

Overall Performance	Lo %ile < 21		LoAvg %ile 21-40		Avg %ile 41-60		HiAvg %ile 61-80		Hi %ile > 80		Mean RIT (+/- Smp Err)	Median RIT	Std Dev
	count	%	count	%	count	%	count	%	count	%			
Reading	2	4%	11	20%	16	30%	15	28%	10	19%	222-224-225	223	9.7

Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term.
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Class Report

Hannon, Cortny
Class: READING 8

Term Rostered: Fall 2014-2015
Term Tested: Fall 2014-2015
District: Putnam County CUSD 535
School: Putnam County Junior High
Small Group Display: No

Reading

MAP: Reading 6+ Common Core 2010 V2 / Common Core English Language Arts K-12: 2010

Summary	
Total Students With Valid Growth Test Scores	54
Mean RIT	223.5
Median RIT	223
Standard Deviation	9.7
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	219.3
Students At or Above Norm Grade Level Mean RIT	36

	Lo %ile < 21		LoAvg %ile 21-40		Avg %ile 41-60		HiAvg %ile 61-80		Hi %ile > 80		Mean RIT (+/- Smp Err)	Median RIT	Std Dev
	count	%	count	%	count	%	count	%	count	%			
Overall Performance													
MAP: Reading 6+ Common Core 2010 V2 / Common Core English Language Arts K-12: 2010	2	4%	11	20%	16	30%	15	28%	10	19%	222-224-225	223	9.7
Goal Area													
Literature	4	7%	6	11%	18	33%	12	22%	14	26%	223-224-226	223	11
Informational Text	3	6%	17	31%	7	13%	17	31%	10	19%	221-222-224	224	10.8
Vocabulary Acquisition and Use	3	6%	10	19%	13	24%	15	28%	13	24%	223-224-225	225	10.2

Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term.

Test invalidations: ***1 The test duration was too short to provide a valid result.

Due to statistical unreliability, summary data for groups of less than 10 are not shown.

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Class Report

Sienza, Kris
Class: MATH 6

Term Rostered: Fall 2014-2015
Term Tested: Fall 2014-2015
District: Putnam County CUSD 535
School: Putnam County Junior High
Small Group Display: No

Mathematics

Summary	
Total Students With Valid Growth Test Scores	59
Mean RIT	213.7
Median RIT	214
Standard Deviation	10.1
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	219.6
Students At or Above Norm Grade Level Mean RIT	15

Overall Performance	Lo %ile < 21		LoAvg %ile 21-40		Avg %ile 41-60		HiAvg %ile 61-80		Hi %ile > 80		Mean RIT (+/- Smp Err)	Median RIT	Std Dev
	count	%	count	%	count	%	count	%	count	%			
Mathematics	18	31%	16	27%	13	22%	9	15%	3	5%	212-214-215	214	10.1

Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term.
Test invalidations: ***1 The test duration was too short to provide a valid result.
Due to statistical unreliability, summary data for groups of less than 10 are not shown.
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Class Report

Sienza, Kris
Class: MATH 6

Term Rostered: Fall 2014-2015
Term Tested: Fall 2014-2015
District: Putnam County CUSD 535
School: Putnam County Junior High
Small Group Display: No

Mathematics

MAP: Math 6+ Common Core 2010 V2 / Common Core Mathematics K-12: 2010

Summary	
Total Students With Valid Growth Test Scores	59
Mean RIT	213.7
Median RIT	214
Standard Deviation	10.1
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	219.6
Students At or Above Norm Grade Level Mean RIT	15

	Lo %ile < 21		LoAvg %ile 21-40		Avg %ile 41-60		HiAvg %ile 61-80		Hi %ile > 80		Mean RIT (+/- Smp Err)	Median RIT	Std Dev
	count	%	count	%	count	%	count	%	count	%			
Overall Performance													
MAP: Math 6+ Common Core 2010 V2 / Common Core Mathematics K-12: 2010	18	31%	16	27%	13	22%	9	15%	3	5%	212-214-215	214	10.1
Goal Area													
Operations and Algebraic Thinking	19	32%	17	29%	13	22%	7	12%	3	5%	210-212-213	212	11.4
The Real and Complex Number Systems	17	29%	15	25%	13	22%	9	15%	5	8%	214-215-216	214	10.9
Geometry	16	27%	18	31%	12	20%	9	15%	4	7%	213-215-216	215	11
Statistics and Probability	19	32%	13	22%	14	24%	8	14%	5	8%	212-214-215	213	12.2

Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term.

Test invalidations: ***1 The test duration was too short to provide a valid result.

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Class Report

Sienza, Kris
Class: MATH 7

Term Rostered: Fall 2014-2015
Term Tested: Fall 2014-2015
District: Putnam County CUSD 535
School: Putnam County Junior High
Small Group Display: No

Mathematics

Summary	
Total Students With Valid Growth Test Scores	26
Mean RIT	220
Median RIT	221
Standard Deviation	11.6
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	225.6
Students At or Above Norm Grade Level Mean RIT	10

Overall Performance	Lo %ile < 21		LoAvg %ile 21-40		Avg %ile 41-60		HiAvg %ile 61-80		Hi %ile > 80		Mean RIT (+/- Smp Err)	Median RIT	Std Dev
	count	%	count	%	count	%	count	%	count	%			
Mathematics	5	19%	8	31%	8	31%	5	19%	0	0%	218-220-222	221	11.6

Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term.
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Class Report

Sienza, Kris
Class: MATH 7

Term Rostered: Fall 2014-2015
Term Tested: Fall 2014-2015
District: Putnam County CUSD 535
School: Putnam County Junior High
Small Group Display: No

Mathematics

MAP: Math 6+ Common Core 2010 V2 / Common Core Mathematics K-12: 2010

Summary	
Total Students With Valid Growth Test Scores	26
Mean RIT	220
Median RIT	221
Standard Deviation	11.6
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	225.6
Students At or Above Norm Grade Level Mean RIT	10

	Lo %ile < 21		LoAvg %ile 21-40		Avg %ile 41-60		HiAvg %ile 61-80		Hi %ile > 80		Mean RIT (+/- Smp Err)	Median RIT	Std Dev
	count	%	count	%	count	%	count	%	count	%			
Overall Performance													
MAP: Math 6+ Common Core 2010 V2 / Common Core Mathematics K-12: 2010	5	19%	8	31%	8	31%	5	19%	0	0%	218-220-222	221	11.6
Goal Area													
Operations and Algebraic Thinking													
	7	27%	9	35%	6	23%	4	15%	0	0%	213-216-219	218	15.9
The Real and Complex Number Systems													
	5	19%	8	31%	5	19%	7	27%	1	4%	219-221-224	222	12.6
Geometry													
	4	15%	7	27%	7	27%	8	31%	0	0%	220-222-224	224	11.2
Statistics and Probability													
	3	12%	7	27%	11	42%	5	19%	0	0%	219-221-223	224	11.2

116

Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term.

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Class Report

Coons, John
Class: MATH 1

Term Rostered: Fall 2014-2015
Term Tested: Fall 2014-2015
District: Putnam County CUSD 535
School: Putnam County Junior High
Small Group Display: No

Mathematics

Summary	
Total Students With Valid Growth Test Scores	22
Mean RIT	233
Median RIT	233.5
Standard Deviation	8.5
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	230.2
Students At or Above Norm Grade Level Mean RIT	14

Overall Performance	Lo %ile < 21		LoAvg %ile 21-40		Avg %ile 41-60		HiAvg %ile 61-80		Hi %ile > 80		Mean RIT (+/- Smp Err)	Median RIT	Std Dev
	count	%	count	%	count	%	count	%	count	%			
Mathematics	1	5%	4	18%	6	27%	9	41%	2	9%	231-233-235	234	8.5

Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term.
Test invalidations: ***1 The test duration was too short to provide a valid result.
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Class Report

Coons, John
Class: MATH 1

Term Rostered: Fall 2014-2015
Term Tested: Fall 2014-2015
District: Putnam County CUSD 535
School: Putnam County Junior High
Small Group Display: No

Mathematics

MAP: Math 6+ Common Core 2010 V2 / Common Core Mathematics K-12: 2010

Summary	
Total Students With Valid Growth Test Scores	22
Mean RIT	233
Median RIT	233.5
Standard Deviation	8.5
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	230.2
Students At or Above Norm Grade Level Mean RIT	14

	Lo %ile < 21		LoAvg %ile 21-40		Avg %ile 41-60		HiAvg %ile 61-80		Hi %ile > 80		Mean RIT (+/- Smp Err)	Median RIT	Std Dev
	count	%	count	%	count	%	count	%	count	%			
Overall Performance													
MAP: Math 6+ Common Core 2010 V2 / Common Core Mathematics K-12: 2010	1	5%	4	18%	6	27%	9	41%	2	9%	231-233-235	234	8.5
Goal Area													
Operations and Algebraic Thinking	1	5%	4	18%	5	23%	11	50%	1	5%	231-234-236	237	11.7
The Real and Complex Number Systems	2	9%	5	23%	6	27%	8	36%	1	5%	229-231-233	230	11
Geometry	1	5%	3	14%	9	41%	6	27%	3	14%	231-233-235	233	10
Statistics and Probability	0	0%	6	27%	3	14%	9	41%	4	18%	232-235-237	236	9.4

Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term.

Test invalidations: ***1 The test duration was too short to provide a valid result.

Due to statistical unreliability, summary data for groups of less than 10 are not shown.

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Class Report

Coons, John
Class: MATH 7

Term Rostered: Fall 2014-2015
Term Tested: Fall 2014-2015
District: Putnam County CUSD 535
School: Putnam County Junior High
Small Group Display: No

Mathematics

Summary	
Total Students With Valid Growth Test Scores	13
Mean RIT	210.6
Median RIT	213
Standard Deviation	10.2
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	225.6
Students At or Above Norm Grade Level Mean RIT	0

Overall Performance	Lo %ile < 21		LoAvg %ile 21-40		Avg %ile 41-60		HiAvg %ile 61-80		Hi %ile > 80		Mean RIT (+/- Smp Err)	Median RIT	Std Dev
	count	%	count	%	count	%	count	%	count	%			
Mathematics	6	46%	6	46%	1	8%	0	0%	0	0%	208-211-214	213	10.2

Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term.

Test invalidations: ***1 The test duration was too short to provide a valid result.

Due to statistical unreliability, summary data for groups of less than 10 are not shown.

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Class Report

Coons, John
Class: MATH 7

Term Rostered: Fall 2014-2015
Term Tested: Fall 2014-2015
District: Putnam County CUSD 535
School: Putnam County Junior High
Small Group Display: No

Mathematics

MAP: Math 6+ Common Core 2010 V2 / Common Core Mathematics K-12: 2010

Summary	
Total Students With Valid Growth Test Scores	13
Mean RIT	210.6
Median RIT	213
Standard Deviation	10.2
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	225.6
Students At or Above Norm Grade Level Mean RIT	0

	Lo %ile < 21		LoAvg %ile 21-40		Avg %ile 41-60		HiAvg %ile 61-80		Hi %ile > 80		Mean RIT (+/- Smp Err)	Median RIT	Std Dev
	count	%	count	%	count	%	count	%	count	%			
Overall Performance													
MAP: Math 6+ Common Core 2010 V2 / Common Core Mathematics K-12: 2010	6	46%	6	46%	1	8%	0	0%	0	0%	208-211-214	213	10.2
Goal Area													
Operations and Algebraic Thinking	6	46%	4	31%	3	23%	0	0%	0	0%	207-211-214	213	12.6
The Real and Complex Number Systems	7	54%	6	46%	0	0%	0	0%	0	0%	205-208-211	211	11.3
Geometry	5	38%	5	38%	3	23%	0	0%	0	0%	209-213-216	217	11.5
Statistics and Probability	5	38%	6	46%	2	15%	0	0%	0	0%	208-211-214	214	11

120

Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term.

Test invalidations: ***1 The test duration was too short to provide a valid result.

Due to statistical unreliability, summary data for groups of less than 10 are not shown.

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Class Report

Coons, John
Class: PALG7

Term Rostered: Fall 2014-2015
Term Tested: Fall 2014-2015
District: Putnam County CUSD 535
School: Putnam County Junior High
Small Group Display: No

Mathematics

Summary	
Total Students With Valid Growth Test Scores	18
Mean RIT	232.4
Median RIT	233
Standard Deviation	6.4
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	225.6
Students At or Above Norm Grade Level Mean RIT	14

Overall Performance	Lo %ile < 21		LoAvg %ile 21-40		Avg %ile 41-60		HiAvg %ile 61-80		Hi %ile > 80		Mean RIT (+/- Smp Err)	Median RIT	Std Dev
	count	%	count	%	count	%	count	%	count	%			
Mathematics	0	0%	1	6%	5	28%	11	61%	1	6%	231-232-234	233	6.4

121

Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term.

Test invalidations: ***1 The test duration was too short to provide a valid result.

Due to statistical unreliability, summary data for groups of less than 10 are not shown.

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Class Report

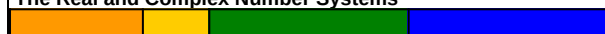
Coons, John
Class: PALG7

Term Rostered: Fall 2014-2015
Term Tested: Fall 2014-2015
District: Putnam County CUSD 535
School: Putnam County Junior High
Small Group Display: No

Mathematics

MAP: Math 6+ Common Core 2010 V2 / Common Core Mathematics K-12: 2010

Summary	
Total Students With Valid Growth Test Scores	18
Mean RIT	232.4
Median RIT	233
Standard Deviation	6.4
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	225.6
Students At or Above Norm Grade Level Mean RIT	14

	Lo %ile < 21		LoAvg %ile 21-40		Avg %ile 41-60		HiAvg %ile 61-80		Hi %ile > 80		Mean RIT (+/- Smp Err)	Median RIT	Std Dev
Overall Performance	count	%	count	%	count	%	count	%	count	%			
MAP: Math 6+ Common Core 2010 V2 / Common Core Mathematics K-12: 2010	0	0%	1	6%	5	28%	11	61%	1	6%	231-232-234	233	6.4
													
Goal Area													
Operations and Algebraic Thinking	1	6%	1	6%	5	28%	10	56%	1	6%	228-230-232	231	8.1
													
The Real and Complex Number Systems	0	0%	4	22%	2	11%	6	33%	6	33%	232-234-237	237	11.2
													
Geometry	1	6%	2	11%	5	28%	8	44%	2	11%	228-230-233	232	9.8
													
Statistics and Probability	0	0%	0	0%	5	28%	9	50%	4	22%	233-235-236	234	6.8
													

Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term.

Test invalidations: ***1 The test duration was too short to provide a valid result.

Due to statistical unreliability, summary data for groups of less than 10 are not shown.

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Class Report

Coons, John
Class: PALG8

Term Rostered: Fall 2014-2015
Term Tested: Fall 2014-2015
District: Putnam County CUSD 535
School: Putnam County Junior High
Small Group Display: No

Mathematics

Summary	
Total Students With Valid Growth Test Scores	34
Mean RIT	227.9
Median RIT	228.5
Standard Deviation	8.6
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	*
Students At or Above Norm Grade Level Mean RIT	*

Overall Performance		Lo %ile < 21		LoAvg %ile 21-40		Avg %ile 41-60		HiAvg %ile 61-80		Hi %ile > 80		Mean RIT (+/- Smp Err)	Median RIT	Std Dev
		count	%	count	%	count	%	count	%	count	%			
Mathematics		4	12%	8	24%	13	38%	9	26%	0	0%	226-228-229	229	8.6

Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term.
Test invalidations: ***1 The test duration was too short to provide a valid result.
Due to statistical unreliability, summary data for groups of less than 10 are not shown.
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Class Report

Coons, John
Class: PALG8

Term Rostered: Fall 2014-2015
Term Tested: Fall 2014-2015
District: Putnam County CUSD 535
School: Putnam County Junior High
Small Group Display: No

Mathematics

MAP: Math 6+ Common Core 2010 V2 / Common Core Mathematics K-12: 2010

Summary	
Total Students With Valid Growth Test Scores	34
Mean RIT	227.9
Median RIT	228.5
Standard Deviation	8.6
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	*
Students At or Above Norm Grade Level Mean RIT	*

	Lo %ile < 21		LoAvg %ile 21-40		Avg %ile 41-60		HiAvg %ile 61-80		Hi %ile > 80		Mean RIT (+/- Smp Err)	Median RIT	Std Dev
	count	%	count	%	count	%	count	%	count	%			
Overall Performance													
MAP: Math 6+ Common Core 2010 V2 / Common Core Mathematics K-12: 2010	4	12%	8	24%	13	38%	9	26%	0	0%	226-228-229	229	8.6
Goal Area													
Operations and Algebraic Thinking	3	9%	9	26%	14	41%	7	21%	1	3%	226-228-230	228	9.3
The Real and Complex Number Systems	10	29%	8	24%	8	24%	6	18%	2	6%	223-225-227	226	11
Geometry	3	9%	7	21%	13	38%	10	29%	1	3%	228-229-231	231	8.9
Statistics and Probability	3	9%	12	35%	7	21%	8	24%	4	12%	227-229-231	228	11

Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term.

Test invalidations: ***1 The test duration was too short to provide a valid result.

Due to statistical unreliability, summary data for groups of less than 10 are not shown.

* This data is not available for reporting. Please refer to help and documentation for more information.

Transportation Update

October 15, 2014

- **We have experienced issues regarding primary students who are being dropped off at bus stops, and concerns arise about parents being there to pick them up. Ronda has been working diligently with the bus company to make certain that procedures are followed carefully. We have considerable documentation about the way in which the situation is being addressed by the district and the bus company.**
- **Seating arrangements on our buses have also been an issue. Specifically, drivers have been told to not have very young children sitting in the back of the bus with older students. Most drivers are following their seating charts, but the district and the bus company are stressing the need to follow seating charts to ensure safety for our students.**
- **Our administrative team met with Johannes officials today for our monthly review of transportation issues. This has proven to help us “stay on the same page.”**

State Funding Update

Special Education	\$97,366

Transportation	\$99,500

Early Childhood Education	\$55,176

Total Funds Owed by State	\$252,042

Investment Update

Our next CD will mature on November 17, 2014, and it is held at First State Bank. We will follow investment policy by implementing the bidding process among the three Putnam County banks in early November. We will have a recommendation for the November Board Meeting.

In addition, please note the attached investment report from PFM, an investment firm that has presented to our Board in previous years.



Economic Update

September 26, 2014

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Economic Update

Summary of Recent Economic Data

The Fed has stayed the course with regards to monetary policy. In a statement last week, the central bank affirmed that it would maintain its policy on rates for a “considerable time.” It also said that it would further reduce its monthly bond purchases starting in October, to \$10 billion worth of longer-term Treasuries and \$5 billion worth of mortgage-backed Agency securities.

The statement by the Fed's policymakers showed that it continues to keep its focus on labor conditions and study the employment situation very closely. Although noting that recent data has shown improvement, “the labor market has yet to fully recover.” Fed Chair Janet Yellen said at a news conference shortly after the committee's two-day meeting that “a range of labor market indicators suggests that there remains significant underutilization of labor resources.” As for interest rate policy, Yellen stated that most FOMC participants “expect the Fed Funds rate to move close to its longer-run normal level by the end of 2017” as the residual effects of the recent financial credit crisis – muted household spending, constrained credit availability, and depressed growth expectations for output and incomes – dissipate even further. But, the committee's expected path for the Fed Funds rate depends on the economic outlook. Yellen noted that “if the economy proves to be stronger than anticipated by the committee, resulting in a more rapid convergence of employment and inflation to the FOMC's objectives, then increases in the Fed Funds rate are likely to occur sooner and be more rapid than currently envisaged.” Most investors believe that the Fed is closely watching the amount of labor market “slack” to determine when it should begin raising rates, as well as the fair value of rates as well.

The final second quarter 2014 GDP reading was released and was revised higher from 4.2% to 4.6%, the fastest expansion since the fourth quarter of 2011 as companies increased investment and households boosted spending. This revision matched expectations as upward revisions primarily came from non-residential fixed investment, residential investment, and exports. Business investment increased at an annualized rate of 9.7%, equipment spending at an 11.2% rate and outlays for structures at a 12.6% rate, while consumer purchases rose by 2.5% on an annualized basis. The general picture of the second quarter of 2014 has not changed as the strength seen in this quarter, to a notable degree, was mainly a rebound from the weather-related decline seen in the first quarter. This was especially true for the construction and inventory components that make up GDP. Nevertheless, the second quarter was moderately favorable; however, the rebound effect may not show up at all in this current quarter as a more moderate figure is expected for the third quarter of 2014.

Industrial production declined in August along with manufacturing output. U.S. industrial production and manufacturing output both declined in the month of August, with production down by 0.1% and output down by 0.4% (economists expected industrial production to rise by 0.3%). A 7.6% decrease in the production of automobile motor vehicles and parts, which had revved up by 9.0% in July, helped drive down the overall figures. Stripping out that sector, factory output actually increased by 0.1% in August, which was the same rate as was seen in July. Capacity utilization also fell in August to 78.8% from 79.1%, missing the estimate for an increase to 79.3%. Overall, manufacturing is still a positive for the economy, although this strength has been wavering as of late.

Both headline and core consumer prices came in lower than expected, giving the Fed room to stay loose on monetary policy. The Consumer Price Index ("CPI") dropped by 0.2% in the month of August after rising by 0.1% in July. This was its first decline since April of 2013. A 2.6% decrease in energy prices, with gasoline prices down by 4.1%, more than counterbalanced price increases for food, new automobile vehicles, and shelter. Excluding the volatile food and energy categories, core CPI was unchanged after gaining 0.1% the month before. This was the first month since October of 2010 that the index did not increase when excluding the food and energy categories. Over the twelve months through August, CPI rose by 1.7%, which was less than the 1.9% forecast and which is still below the Fed's 2.0% target inflation rate. Overall, the latest CPI report suggests modest price pressures.

Food and energy softened producer prices in August. The Producer Price Index ("PPI") was unchanged in August after a 0.1% gain in July, in line with estimates across the board as final demand month-over-month was unchanged and year-over-year rose by 1.8%. Core PPI, which excludes food and energy prices and which are generally more volatile, also eased to a 0.1% gain in August. A 0.3% increase in service prices offset a 0.3% decrease in goods prices. Food and energy prices also dropped; energy costs fell by 0.6%, the largest decline since November as gasoline prices remained soft but wholesale food costs rose by 0.4%.

Homebuilders are being cautious as both housing starts and building permits disappointed investors for August. New home construction was down in the month of August, but still up year-over-year. At 956,000 units, new housing starts decreased by 14.4% in August from the previous month. This was worse than the expected fall of 5.2% to a 1.037 million unit annualized pace. Also, this figure was below analysts' expectations of 1.04 million units but 8.0% above the August 2013 total of 885,000 units. Building permits also fell by 5.6% month-over-month to an annualized rate of 998,000, below the estimated fall of 1.6% to 1.04 million. There has been a lot of volatility in housing data in recent months and the latest housing start data may lead to some economists to trim their forecasts for third quarter GDP growth.

In the latest disappointment out of the housing sector, existing home sales fell back in August. Existing home sales for August was reported at a 5.05 million annual rate, missing the estimate of 5.2 million and below the prior figure of 5.14 million. This led to a month-over-month decrease of 1.8%, missing the 1.0% expected rise. Held back by the soft jobs market and a shortage of first-time buyers, the housing market remains a lagging sector for the economy.

In a report that is frequently volatile and in contrast to recent figures seen for housing starts and existing home sales, new home sales surged in August. New home sales rose to the highest annual rate since May of 2008, increasing to an annualized rate of 504,000 units from the July level of 427,000 and better than the consensus estimate of 430,000. This figure also led to an 18.0% month-over-month rise of new homes sales, exceedingly higher than the 4.4% estimate.

Durable goods orders fell back in August, coming off of July's surge in orders for aircrafts. Overall, durable goods orders declined 18.2% in August, a slightly larger decline than the 18.0% expectation. Excluding transportation, orders rose by 0.7%, exceeding the estimate for a 0.6% increase. Shipments of non-defense capital goods orders excluding aircrafts rose by 0.1%, which was lower than the estimate for 0.5% growth, while orders topped median expectations of 0.4% growth. The decline this month is not an indication of economic weakness, but was a reversal of the record gain of 21.0% in the prior period. Recent numbers for durable goods orders have shown record volatility; however, on average, durable goods orders point to moderate upward momentum in manufacturing.

The index of leading economic indicators, or “LEI,” increased 0.2% in August after an upwardly revised gain of 1.1% in July. This number was below the 0.4% estimate by economists. Building permits have been a drag for the LEI for most of 2014. Permits dropped by 5.6% in August making them the month’s biggest negative. Yield spread continues to be positive which reflects the Fed’s stimulative monetary policy. The credit component was also strong for the month which reflects a rise in lending. The LEI is a gauge of the outlook for the next three to six months and is a composite index of ten economic indicators that should lead overall economic activity. Overall, looking at the trend, the LEI index is pointing to no more than moderate economic growth through the remainder of the year.

In other economic news, the U.S. current account balance deficit decreased in the second quarter to a deficit of \$98.5 billion from a prior revised deficit of \$102.1 billion. The Chicago Federal National Activity Index had a negative reading of 0.21, below the survey of a 0.33 reading, as the prior period was revised lower from a reading of 0.39 to 0.26. Also, the FHFA House Price Index expanded by 0.1% month-over-month, which was less than the 0.5% increase that was expected. The Richmond Fed Manufacturing Index rose from 12 in August to 14 in September, exceeding the median expectation of a decrease to 10. In addition, MBA mortgage applications fell 4.1% week-over-week for the week ending September 19th. Purchases fell by 0.3% after a 4.8% rise during the prior period and refinancing fell by 7.0% following a 10.3% rise. The average 30-year fixed mortgage rate was 4.39% and the 15-year rate was 3.56%.

Oil stocks fell 1.0 million barrels in the September 5th week to 358.6 million, reflecting demand from refineries and a dip in oil imports. Refineries, operating at 93.9% of capacity, cut back production of gasoline in the week, though gasoline inventories rose by 2.4 million barrels. Refineries increased distillate output, where inventories rose by 4.1 million barrels.

Eleven months into the federal government’s fiscal year, the government’s fiscal debt is down by 22.0% at \$589.2 billion versus \$753.3 billion this time last year. The improvement includes a 14.3% rise in corporate tax receipts, to \$247.2 billion, and a 4.9% rise in individual tax receipts, to \$1.23 trillion.

The European Central Bank’s (“ECB”) surprise rate cuts on September 4th – reducing its main lending and deposit rates by 10 basis points – show that its policies so far have been inadequate to solve the Euro-area’s economic malaise. Economic growth has stalled, and deflation remains a threat in the Euro-zone. The rate cuts by the ECB may help to weaken the Euro further in the currency markets, but most investors are not under any illusion that European banks will start lending or expanding their deposits as a result of the rate cuts alone, or that these cuts will trigger a wider economic recovery.

Fixed Income Market

The Fed made no substantive changes to their policy stance during their meeting last week. The statement released following the FOMC meeting noted their intentions of leaving short-term interest rates low “for a considerable time” until unemployment and inflation more closely meet Fed targets. In 2014, 10-year U.S. Treasury bonds have combined strong returns with low volatility. However, most investors expect that inflation pressures, actions by the European Central Bank, and potential changes in Fed policies will affect the bond market in the near future. It should be noted that the Fed kept its September statement largely intact relative to July’s statement, opting to retain the much-ballyhooed “considerable time” phrase. It was confirmed that quantitative easing’s tapering would be concluded by the end of October, while the Fed’s rate expectations were increased. By most accounts, the FOMC statement released on September 17th failed to break much new ground in terms of changes to policy or language.

The Federal Reserve met last week and, as expected, announced that beginning in October, they would add to their holdings of Agency mortgage-backed securities at a pace of \$5 billion per month rather than \$10 billion per month, and will add to their holdings of longer-term Treasury securities at a pace of \$10 billion per month rather than \$15 billion per month. The Fed also decided to leave the Federal Funds target rate at its current 0.00% – 0.25% range. They stated they will continue to take into account a wide range of information, including measures of labor market conditions, indicators of inflation pressures and inflation expectations, and readings on financial developments before deciding to increase rates. Many analysts expect the Fed to begin raising interest rates sometime in mid to late 2015.

Last week also saw the release of updated economic projections by the Federal Reserve Board Members and Federal Reserve Bank Presidents, as well as expectations of the pace of future appropriate Federal Funds levels (commonly referred to as the “dot plot”). Based on the “dot plot,” the median estimate for the Fed Funds rate at the end of 2015 is 1.375%, 2.875% in 2016, and 3.750% in 2017. Last week’s FOMC meeting provided the first projections from the Fed for the 2017 year with GDP projected between 2.3% and 2.5%, while the jobless rate is seen between 4.9% and 5.3% and inflation between 1.9% and 2.0%. Furthermore, the Fed released, for the first time, a document titled “Policy Normalization Principles and Plans,” which discusses the key elements of the approach to be taken when the committee determines it is appropriate to begin normalizing the stance of monetary policy.

As the Federal Reserve stands ready to end quantitative easing, fixed-income investors still face difficult choices. Yields remain low and the sensitivity to interest rate risk continues to be high. A strengthening U.S. economy contrasts with economic sluggishness in other parts of the developed world, while geopolitical risks remain an ongoing concern. Nevertheless, yields were on the rise recently following the latest release of U.S. GDP figures and the announcement of Bill Gross’ employment change with the 2-year Treasury moving higher to 0.57% and the 10-year up to 2.53%. On the short end of the curve, the average overnight repurchase agreement rate has remained at 0.04% while three-month LIBOR has also stayed at 0.23%.

All eyes are on the upcoming quarter-end. Overnight repo has drifted lower over the past two weeks, averaging only 0.03% – 0.04% for Treasury and Agency collateral. This is mostly due to quarter-end pressures as dealers reduce their balance sheets, shrinking the available repo collateral supply. Making things even more challenging, on September 17th, the Fed announced changes to its Reverse Repo facility. The new design establishes that each eligible counterparty will be limited to one bid of up to \$30 billion per day (this is an increase from \$10 billion), and each operation will be subject to an overall size limit of \$300 billion. Fixed income strategists/analysts had predicted that as much as \$450 – \$500 billion was expected to flow into the facility on September 30th before the announcement. With the new cap at \$300 billion, some of this money has made its way into short T-Bills, T-Notes, and Agencies, compressing yields even further as the supply/demand imbalance has intensified.

As part of the squeeze in short-term high-quality assets, U.S. Treasuries are trading below 0.00% in 0 – 3 month maturities and 1-year Treasury Bills remain below 0.10%. On the other hand, 1-year Federal Agencies continue to trade wide around 0.18% – 0.20% and offer 8 – 9 basis points of pickup versus similar maturity Treasuries.

Commercial Paper and negotiable certificate of deposit rates in the 6 – 12 month area continue to offer significant value compared to short-term U.S. Treasuries near 0.00%. However, availability is limited due to quarter-end as many issuers stay out of the market. The curve remains steep, particularly beyond 2 – 3 months as issuers continue to shrink their reliance on very short-term funding.

The results of the FOMC meeting on September 17th left the market in much the same position as it was prior. The release of the Summary of Economic Projections and Fed Funds dot chart projections left investors trying to divine any new information as to the Fed's planned lift off of the Federal Funds target rate in 2015. The "data dependent" nature of the information and wide range of potential outcomes for the Fed Funds rate in 2015 leaves plenty of room for further interpretation. The language in the statement was largely unchanged as the committee opted to keep the "considerable time" phrase in place. Fed Chair Janet Yellen dismissed the notion of a timeline on the rate hike, or was reluctant to commit to any specific pace for raising rates, leaving the committee plenty of flexibility in the future to see how the economy progresses. Interest rates rose in the lead up to the meeting and in the immediate aftermath. Increasing geopolitical concerns and equity market weakness led to a rally away from three-year high yields in 2-year, 3-year, and 5-year U.S. Treasuries. The market continues to value the steepness in the yield curve and most intermediate-term investors advocate extending duration with purchases in the 2 to 3½-year range which they feel offers the best risk/reward mix. Following the FOMC meeting, the steepness in the yield curve between 2-year and 3-year Treasury Notes was the steepest since early 2011, highlighting the value.

Federal Agency spreads across the curve have narrowed significantly from the wide levels in August. In many cases, the value has been removed relative to U.S. Treasuries in maturities from 18 months to 3½ years. There remain pockets of value in shorter maturities as U.S. Treasury yields in the extreme front of the curve are pressured by intense money market buying. Maturities in the 4-year and out space also maintained some of the spread widening from August. The FHLB 0.50 9/28/2016 has widened this month, due the FHLB re-opening the issue adding significant size into the marketplace. The FHLB currently has a spread of +6 or +7 basis points over comparable maturity U.S. Treasury Notes which some feel offers considerable value, particularly compared to surrounding issues which have very little, if any, yield spread.

Callable issuance remains light, with a focus in odd structures like step-up callable securities. The market did see some new milestone coupons hit in the past week with 2-year callable notes printing with coupons of 0.70%, 3-year coupons at 1.25%, and 5-year coupons of 2.15%. Most fixed income investors still prefer the yield and roll-down characteristics of non-callable paper to enhance returns and counteract any yield advantages a callable may possess.

Corporate spreads have continued to ease wider in September as issuance has picked up considerably. The widening in spreads is a logical reaction to new supply, but also a likely sign that the market had reached unsustainably narrow levels in late summer. Corporate fundamentals remain strong so it is unlikely that the widening is related to credit deterioration. This could be an opportunity to add quality credit names at more reasonable prices than what the market has seen recently.

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Economic Update

October 10, 2014

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Economic Update

Summary of Recent Economic Data

The unemployment rate for September dropped below 6.0% for the first time since July of 2008. Non-farm payroll employment rose by 248,000 jobs, above analysts' expectations of an increase of 215,000 jobs. Other economic news for the past two weeks has been mixed. While reports on personal income and personal spending showed growth, recent figures for consumer confidence, construction spending, and manufacturing noted declines.

Employment figures improved in September as the unemployment rate dipped to 5.9%, the first time since the Great Recession that the jobless rate declined below 6.0%. The number of new jobs, at 248,000, also more closely matched the pace of May through July, as opposed to August, which saw only 180,000 in new jobs added. Professional services saw an increase of 81,000 jobs in the month of September (the average monthly gain for that sector over the past year was 56,000 jobs). Retail employment rose by 35,000 jobs, with 20,000 jobs added in the food and beverage sector. The underemployment rate – a broader measure of the labor market which counts marginally attached workers and those who are working part-time for economic reasons – also fell from 12.0% to 11.8%, the first time this rate has been below 12.0% since October of 2008. The labor market continues to improve, with strong job growth in September bringing average monthly increases year-to-date to 227,000 jobs. Despite the growth, a declining labor force participation rate and slow growth in wages remain a concern in the near term. The number of working age Americans participating in the labor force dropped to its lowest level since 1978 as the labor force participation rate decreased for the second consecutive month to 62.7%. Also, hourly earnings declined by one penny in September to \$24.53; however, for the year, earnings have increased by 2.0%. The Federal Reserve will continue monitoring labor market conditions – particularly wage growth – when making decisions on its monetary policy.

Consumer confidence pulled back in September from its summer surge. After four straight months of growth, the consumer confidence index decreased by 7.4 points from August to a level of 86.0. This drop was well below the consensus estimate of a reading of 92.5 and was solely due to respondents' less positive assessment of the current job market.

The ISM manufacturing index for September fell by 2.4 points to 56.6, down from a reading of 59.0 in August. The index fell more than expected and was also below consensus expectations of a level of 58.5. The average ISM index over the third quarter of 2014 was 56.6, slightly higher than the 55.3 level from in the second quarter. The biggest highlight of the ISM reading was a steep decline in forward-looking new orders, which translated to a decrease in the spread between new orders and inventories. Overall, the index remained solid, as it was above the 50.0 threshold which signals expansion.

Growth also slowed in the ISM's non-manufacturing index, but remained very strong, as the index came in at a reading of 58.6 in September versus a 59.6 reading in the month of August. Looking at the component industries within the index, construction led the way, followed by retail, in what was a very welcome strength for those two important sectors. Mining was one of

the industries that contracted during the month. Overall, this report pointed to a solid, though non-accelerating, ending to the third quarter for a significant portion of the domestic economy.

The consumer sector showed improvement in August as both personal income and personal spending increased in August. Personal income posted a 0.3% gain for the month, following a 0.2% rise in July. This August number was in line with the median estimate from analysts. The wages and salaries component had a 0.4% boost, following a 0.2% increase the previous month. Personal spending increased 0.5% in August, exceeding the expected rise of 0.4%. In addition, the core personal consumer expenditure index rose by 0.1% month-over-month and 1.5% year-over-year, both exceeding expectations by 0.1%. Although there has been some monthly volatility over the last few months, on average, consumer income and spending growth look moderately positive.

Construction activity unexpectedly reversed course and headed in the wrong direction in August. At a seasonally adjusted annual rate of \$961.0 billion, construction spending decreased by 0.8% from July. This was below analysts' expectations for a 0.5% rise; however, when compared to the level one year ago, spending was up by 5.0%. Though construction outlays data have been volatile on a monthly basis recently, there is still a mild upward trend, albeit not as strong as earlier this year.

Factory orders declined more than expected in August. Orders dropped by 10.1%, reversing the 10.5% rise seen in July due to large transportation orders. When taken together, the two months-worth of data for July and August point to weak factory order growth for the manufacturing sector. Economists had predicted a decline of 9.5% for August. Excluding transportation, where aircraft orders are tracked, new orders declined by 0.1% in August following a 0.7% decline in July. Orders for non-defense capital goods, excluding aircraft, which is a core reading on business investment, rose by 0.4% in August. Transportation orders declined 42.2% with non-defense aircraft and parts falling by 74.3%.

Lower oil prices helped shrink the trade gap in August. The trade deficit narrowed to \$40.1 billion for the month. This was down from a \$40.3 billion deficit in July and better than analysts' consensus of \$40.9 billion. Exports increased by 0.2% to \$198.5 billion in August over the prior month, while imports increased by 0.1% to \$238.6 billion. The petroleum balance shrank to \$13.1 billion from \$14.5 billion in July. The services surplus expanded to \$19.8 billion in August from \$19.5 billion in July; however, the goods excluding petroleum gap increased to \$45.1 billion from \$44.3 billion in July.

Revolving credit outstanding had been edging higher earlier in the year, but slipped by \$0.2 billion in August to end five consecutive months of gains. Non-revolving credit rose yet again though, up by \$13.7 billion due to strong vehicle sales and the government's continued acquisition of student loans from private lenders. However, the gain in non-revolving credit was the smallest since January of this year and, combined with the slippage in revolving credit, made for a lower-than-expected total increase of \$13.5 billion in overall credit. This compares with expectations for a \$20 billion gain and is the lowest total increase since November of last year. The consumer sector, the largest sector of the U.S. economy, has not been a significant contributor and this has held back the economic recovery as there is an apparent reluctance among consumers to borrow.

The outlook for the used home market remains flat, with pending home sales disappointing in August. The National Association of Realtors reported last week that the pending home sales index, a forward-looking indicator based on contract signings, fell to a level of 104.7 in August from 105.8 in July. This means that pending home sales missed the median estimate of a 0.5% decrease month-over-month and 1.4% year-over-year, falling instead by 1.0% and 2.2%, respectively. Despite the slight decline, the index is still above the 100 level for the fourth consecutive month and is at the second highest level since last August.

In other housing news, home prices contracted sharply in July as the S&P/Case-Shiller 20 city price index fell by 0.5% month-over-month, below the expectation of a 0.1% gain. This was the steepest monthly decline in this index since November of 2011. The year-over-year rate of this composite price index, which has been coming down steadily all year from the low double digits, rose by only 6.7%, missing expectations of a 7.4% rise. This was sharply down from the 8.0% rate in June and was the lowest reading of the year-over-year number since November of 2012. It should be noted that eroding home prices are a negative for homeowner wealth but a positive for sales, which have been lagging.

Domestic vehicle sales fell by 9.1%, to an annual rate of 12.89 million in September from 13.87 million units in August. This was below expectations of a slight decline to 13.50 million. Total vehicle sales of cars and light trucks also fell by a very sharp 6.3% in September to a 16.4 million annual rate from the cyclical high of a 17.5 million unit sales rates in August, and below the projected level of 16.8 million.

Earlier last week the Fed released minutes from its September 16 – 17 FOMC meeting. The minutes were mostly “dovish,” and triggered a huge stock market surge. Most FOMC participants, however, wanted to provide more clarity and forward guidance, especially with regard to data dependency. The minutes emphasized that the Fed will be pragmatic and flexible in its exit strategy and that the Fed has also discussed how to use reverse repos in its exit strategy. Some participants preferred an earlier end to portfolio investments while others wanted greater allowance for sales of mortgage-backed securities. The minutes also stated that several participants see inflation running below the Fed’s goal of 2.0% for quite some time, as there is concern amongst Fed officials about below target inflation in the U.S. as well as weaker overseas economic growth and a stronger U.S. dollar. The Fed had previously announced it would end its bond purchase program by the end of October. The main focus right now is on an exit strategy, adjusting the Fed Funds target rate, and in managing the Fed’s balance sheet.

In recent news overseas, the European Central Bank (“ECB”) kept its short-term interest rates unchanged last week. Mario Draghi, the President of the ECB, underlined the willingness of the central bank to increase stimulus measures with large-scale bond purchases, as needed, as well as beginning to buy asset-backed securities in the primary and secondary markets. Purchases would include nations with ratings of BBB- or below, such as Greece and Cyprus. Draghi stated that such stimulus programs would have a “sizable impact” on the central bank’s balance sheet and he looks to push the balance sheet to 2012 levels, which implies over 1.25 trillion Euros in new stimulus. Although Draghi did not offer any new economic outlook, he did call the recovery in the 18-nation union “weak, fragile, and uneven.”

Fixed Income Market

Many FOMC members continue to believe that the Fed will raise the Federal Funds target rate in 2015, and projections show that the eventual rate hikes may be more aggressive than previously expected. The short and intermediate end of the U.S. Treasury yield curve has risen over the past several months as the two-year U.S. Treasury rate has doubled since May. However, yields on Treasuries maturing in less than a year have remained steady due to their dependence on expectations for changes in Fed policy. The close range of money market rates will likely continue until the Fed's tightening begins. It should be noted that yield spreads on Federal Agencies reversed the widening seen during the summer months and have returned to near historically right levels. On the other hand, geopolitical unrest has caused credit spreads on corporate securities to widen recently.

Increased uncertainty around global growth prospects, the impact of global growth expectations on central bank policy actions worldwide, and ongoing geopolitical unrest has led to increased volatility across most of the financial markets. Euro-zone economies are struggling to avoid sinking into another recession and spiraling into deflation. The continued decline in sovereign bond yields is one factor keeping U.S. bond yields in check. Bond traders have also continued to seek the safe haven of U.S. Treasuries due to various geopolitical concerns, including ongoing unrest in the Middle East and growing political protests in Hong Kong. The 2-year Treasury is currently trading at about 0.44%, down by thirteen basis points from the end of September when the rate was at 0.57%. This month will mark the end of the Fed's bond purchase program, which may create more volatility in fixed-income sectors as the market adjusts to changes in supply and pricing dynamics.

Indicators show that the U.S. economy is continuing its moderate expansion, with the outlook for gross domestic product to grow at about 3.0% for the second half of 2014. The unemployment rate has been on a steady decline, and is yet another indicator of the current strength of the U.S. economy. Nevertheless, with the markets caught between the conflicting forces of an impending end to the Fed's bond-buying program due to economic growth on one hand and an economic slowdown in much of the rest of the world on the other hand, fixed-income investors are finding it difficult to balance the benefit of a positively sloped yield curve against the potential erosion of returns in a longer portfolio if/when interest rates rise.

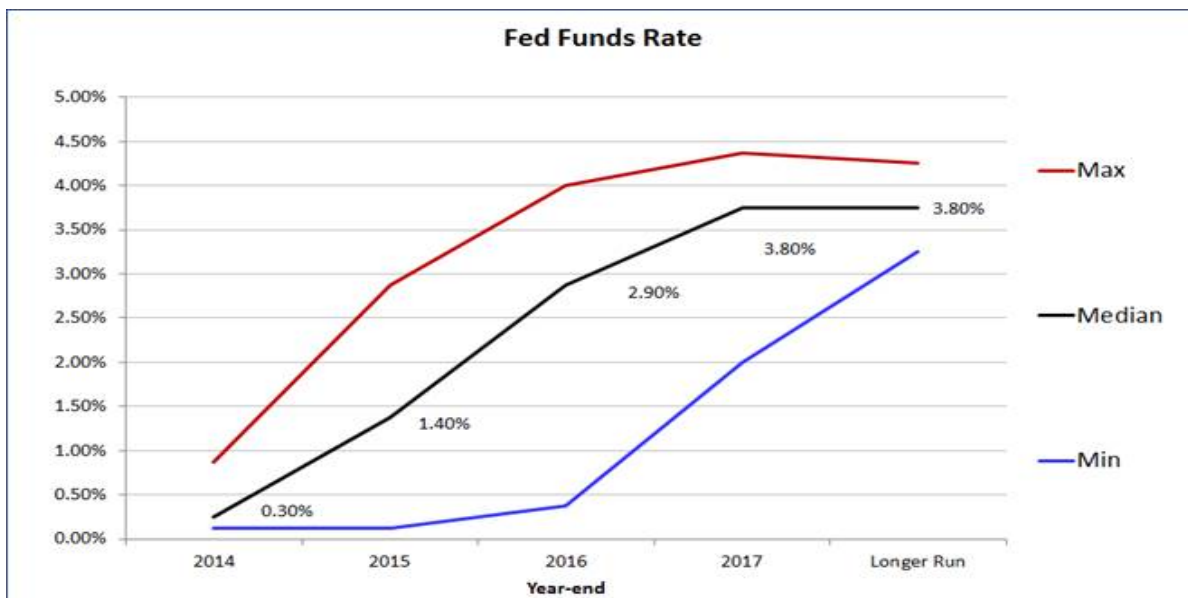
The money market space continues to be characterized by low rates that remain anchored by a near-zero Federal Funds target range. The average overnight repurchase agreement rate has currently been at around 0.03%, down from the 0.05% to – 0.06% average seen weeks earlier. This trend in short-term rates is expected to persist until the FOMC begins raising rates. It should also be noted that the Fed recently announced plans to normalize the stance of its monetary policy and securities holdings by using policy tools, such as changing the Interest on Excess Reserves (IOER), the rate paid on its reverse repo program facility ("RRP"), and the pace of principal and interest reinvestment activity of its System Open Market Account (SOMA) portfolio holdings.

Quarter-end proved challenging for short-term investors as the supply/demand imbalance for repo, Treasury Bills, and Agency discount notes pressured rates even lower. The normal quarter-end fire drill for high-quality assets were exacerbated by the Fed's recent lowering of the aggregate cap on its daily reverse repo facility (known as "RRP") to \$300 billion, and the introduction of a single price auction format if demand exceeds this cap. Under the RRP program – which continues in its testing phase – the Federal Reserve operates as a direct repo counterparty to certain primary dealers, banks, and money market funds by providing collateral in exchange for cash on an overnight basis. Market observers had forecasted natural demand for this facility to be \$400 – \$500 billion on 9/30/2014, but the lower cap left billions of dollars of cash looking for a home. In fact, demand was so strong that the RRP auction stopped at 0.00% on 9/30/2014, leading 0 – 3 month maturity Treasuries to trade near 0.00% or even negative, while Agency discount notes and commercial paper in the same tenors fell to all-time lows. The Fed is expected to continue testing this facility in the coming months by tweaking certain details of the program (i.e., max overall size, individual counterparty limits, timing of daily offerings, etc.). Market participants should continue to closely monitor this program and its effects on the short-term markets.

Short-term Treasury and Agency rates remain depressed post quarter-end with all Treasury Bills maturing in less than six months currently yielding just 0.00% – 0.01%. In this environment, most investors find no value in Treasury instruments with maturities in less than one year. For investors with short needs in the government space, Federal Agencies are currently recommended as they offer significant relative value over Treasuries in the 6 – 12 month area. For example, 10-month Agency bullets at 0.18% offer twice the yield as Treasury Notes at 0.09% and three times the yield of Treasury Bills at 0.06%.

Although 3-month LIBOR has recently drifted to a four-month low, commercial paper and negotiable certificate of deposit rates are mainly unchanged in recent weeks. The market continues to see regulatory forces affecting banks' issuance habits. For example, the highest quality banks are typically only looking for 3 – 6 month maturities or beyond in an effort to lock up longer-term funding. Even certain European issuers who have historically had stronger appetite for short-term wholesale funding are being selective with maturity dates and structures (i.e., more callable CP/CD issuance driven by the liquidity coverage ratio rules). For short-term fixed-rate investors high-quality CP/CD continue to be recommended, as these short-term credit instruments offer tremendous relative value (i.e., +10 to +20 basis points or more) vs. Treasuries and Agencies hovering near 0.00%.

Fears surrounding a global economic slowdown have dragged interest rates from their multi-year highs, in maturities from 2 – 5 years, back toward the lower end of their recent ranges. The significant whipsawing in the U.S. equity markets and spike in volatility is also contributing strength to the current rally. The release of the minutes from the most recent FOMC meeting showed a more "dovish" tone towards inflation and interest rate guidance than the statement release, summary of economic projections, dot plot, and Fed Chair Janet Yellen press conference struck in September. With the dot plot indicating the median forecast for the Fed Funds target rate at the end of 2015 is 1.40%, the market is clearly not pricing in the rate guidance suggested by the FOMC, but instead viewing even the median path of the Fed Funds rate as overly optimistic. The market seems to understand that the only dot on the chart that matters belongs to the Chair who is likely to have her dot below the median. A graphical interpretation of the chart follows:



A strong employment report for September which contained an improvement in the headline unemployment rate to 5.9% – the lowest since the onset of the financial crisis – was only a temporary respite from the sustained rally in interest rates. The “lower for longer” mantra seems to be growing in intensity in the marketplace.

The dislocation between the on-the-run Treasury Notes and older issues with similar maturities continues to widen. Created by the strong demand for repo collateral, on-the-run Treasury issues trade at a premium of about 2 basis points in the 2-year, 6½ basis points in the 3-year, and 3 basis points in the 5-year. This makes the value in the yield curve appear a bit lower than reality. For intermediate-term investors, it is recommended that they avoid buying duration while Treasuries are at the lower end of the trading range.

Federal Agency spreads have returned to low single digits in many areas from 2 to 4 years. Very short Agencies, with maturities from 0 – 18 months, still offer attractive spreads of 5 to 7 basis points over comparable maturity U.S. Treasuries. Beyond 4 years, spreads quickly widen again out to 10 basis points over Treasuries. Spreads throughout the yield curve are security specific, so there are opportunities where one issue may offer unique value while the broader landscape suggests limited value. The trend in spreads has definitely been toward tightening with the 2 to 3-year maturity range giving back nearly all of the spread widening from August. It is recommended that fixed income investors look to identify and add specific non-callable Agency securities that are cheap along the curve and that offer yield spreads of +5 basis points or more over comparable maturity U.S. Treasuries. For those portfolios that currently have Treasuries scattered across the yield curve, swapping Agencies for the comparable maturity U.S. Treasuries that are currently in these portfolios will allow investors to add yield to their portfolios without extending duration further.

The recent rally in the marketplace really helps underpin the unfavorable view on callable securities. While it is true that a gradually rising interest rate environment could lead certain callable structures to outperform, the normalization of interest rates continues to be a volatile undertaking. The shape of the yield curve continues to favor non-callable Agencies through roll-down and convexity, as callable Agency holdings suffer from both duration shortening in a rally and upticks in volatility. The coupon structure for callable securities has re-priced lower following the rally in interest rates. New issue 2-year structures now offer coupons in the low-to-mid 0.60% range. New issue 3-year structures now offer coupons in the 1.10% area while 5-year callable coupon structures have fallen to around 1.90%. Bonds that were issued in late September have been quickly marked higher in price, cutting into their yields to call significantly. It should be one's preference to avoid all purchases in the 5-year space at this time as most in the market feel that everything in this area will be substantially higher yielding in three to six months.

With the return of the robust new issuance, yield spreads on corporate notes relative to U.S. Treasuries have stabilized in October after widening considerably in September. Many issuers whose spreads had narrowed to uncomfortably tight levels are back to offering attractive yields. With spreads stabilizing at these wider levels, this could be a good opportunity for one to add corporate securities across a variety of maturities. It is recommended that investors look at buying corporate securities in a similar manner to Federal Agencies – swapping out of similar maturity U.S. Treasuries where feasible. It should be noted that issues rated “AA” by two of the big three NRSRO's inside of three years makes for a pretty narrow window of opportunity. But, current offerings from Apple, Berkshire Hathaway, IBM, and Toyota Motor Credit have increased in value due to the widening in spreads in September. Issues that the market feels offers value include Apple in May 2017 at +15 basis points or better to comparable U.S. Treasuries. Toyota in January 2016, IBM in February 2017, and Berkshire Hathaway in May 2017 also make sense at +20 basis points over comparable maturity U.S. Treasuries.

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

Putnam County Community Unit School District No. 535

June 30, 2014

	June 30, 2012	June 30, 2013	June 30, 2014
Total Fund Equity (All Funds)	28,100,384	28,499,614	28,984,995
Less: Fixed Assets	(19,550,248)	(19,654,870)	(19,861,992)
Trust and Agency Funds	(54,269)	(54,391)	(54,373)
IMRF/Social Security Fund	(211,453)	(263,959)	(350,584)
Fire Prevention & Safety Fund	(264,926)	(324,457)	(382,791)
Tort Fund	(241,362)	(78,543)	(56,220)
Capital Projects Fund	(21,655)	0	0
Net Equity in Operating Funds	7,756,471	8,123,394	8,279,035
Less: Construction Commitments	(128,870)	0	(79,034)
Unpaid Teachers' Contracts	(681,456)	(523,143)	(555,024)
Funds Restricted for Special Purposes	(94,549)	(112,807)	(185,344)
Unencumbered Equity - Operating Funds Only	6,851,596	7,487,444	7,459,633

Educational Fund	Actual	Budget	Percent
Total Revenues and Other Sources*	7,749,596	8,134,607	95.27%
Total Expenditures and Other Uses*	7,340,389	7,952,945	92.30%

Operations & Maintenance Fund	Actual	Budget	Percent
Total Revenues and Other Sources	638,237	629,802	101.34%
Total Expenditures and Other Uses	916,631	974,600	94.05%

Transportation Fund	Actual	Budget	Percent
Total Revenues and Other Sources	810,936	733,901	110.50%
Total Expenditures and Other Uses	850,869	805,509	105.63%

	June 30, 2012	June 30, 2013	June 30, 2014
Financial Profile Score	4.00	4.00	4.00
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

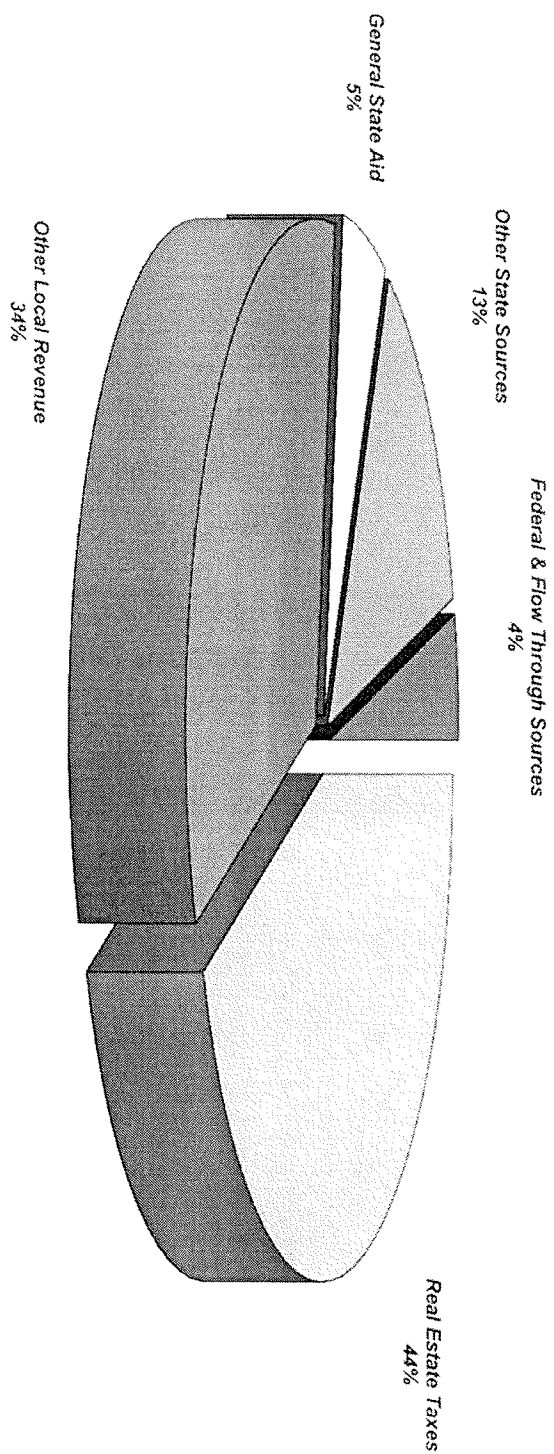
***Schedule of Cash Revenue Received
and Cash Expenditures Disbursed
Educational, Operations and Maintenance,
Transportation, and Working Cash Funds***

For The Fiscal Years Ended June 30, 2012, 2013 and 2014

	FY '12	FY '13	FY '14	FY '13 to FY '14
Cash Revenue Received				
From Local Sources:				
Taxes	4,014,363	4,100,428	4,041,356	(59,072)
Other	3,057,938	2,934,909	3,126,571	191,662
From State Sources:				
General State Aid	501,613	494,821	509,069	14,248
Other	997,622	1,119,582	1,213,247	93,665
From Federal Sources:	450,841	435,360	373,287	(62,073)
Total Cash Received				
(Excluding Transfers)	9,022,377	9,085,100	9,263,530	178,430
Cash Expenditures Disbursed				
Instruction:				
Regular Programs	3,207,482	3,080,979	3,159,344	78,365
Pre-K Programs	171,183	157,191	155,691	(1,500)
Special Education Programs	1,114,748	1,065,188	1,280,982	215,794
Educationally Deprived/Remedial Programs	156,066	157,249	120,706	(36,543)
CTE Programs	227,543	216,046	219,056	3,010
Interscholastic Programs	204,258	208,542	258,247	49,705
Summer School Programs	12,451	20,402	13,346	(7,056)
Driver's Education Programs	45,441	47,255	16,673	(30,582)
Total Instruction	5,139,172	4,952,852	5,224,045	271,193
Support Services:				
Pupils	345,719	351,812	328,894	(22,918)
Instructional Staff	286,196	296,375	340,085	43,710
General Administration	223,937	253,556	247,146	(6,410)
School Administration	563,399	567,384	596,363	28,979
Business:				
Educational Fund	457,829	466,361	477,629	11,268
Operations & Maintenance Fund	803,329	977,142	916,631	(60,511)
Transportation Fund	648,677	683,932	850,869	166,937
Central	3,835	5,674	11,940	6,266
Total Support Services	3,332,921	3,602,236	3,769,557	167,321
Payments to Other Governmental Units	157,954	184,802	114,287	(70,515)
Total Cash Expenditures				
(Excluding Transfers)	8,630,047	8,739,890	9,107,889	367,999
Excess Cash Revenue Received				
(Cash Expenditures Disbursed)				
(Excluding Transfers)	392,330	345,210	155,641	(189,569)

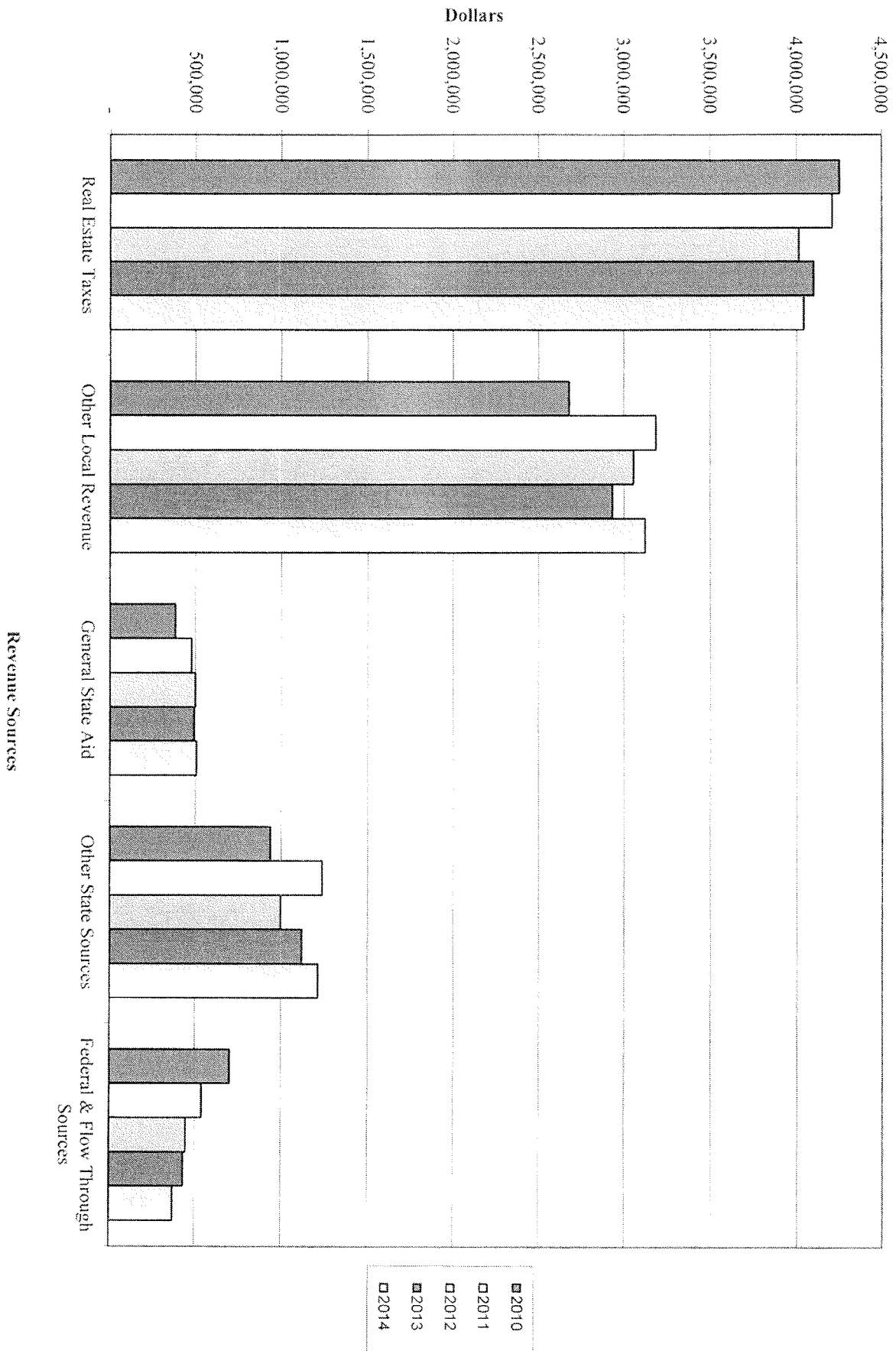
Putnam County Community Unit School District No. 535

2014 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, 2013 and 2014

Educational Fund

	FY '13		FY '14	
Salaries and Benefits	5,921,417	83.6%	6,092,924	83.0%
Purchased Services	239,685	3.4%	299,857	4.1%
Supplies and Materials	545,770	7.7%	585,024	8.0%
Capital Outlay	85,236	1.2%	97,480	1.3%
Tuition & Other Objects	286,708	4.1%	265,104	3.6%
Total	7,078,816	100.0%	7,340,389	100.0%

Operations & Maintenance Fund

	FY '13		FY '14	
Salaries and Benefits	314,429	32.3%	326,399	35.6%
Purchased Services	303,389	31.0%	210,996	23.0%
Supplies and Materials	255,436	26.1%	269,562	29.4%
Capital Outlay	103,859	10.6%	109,642	12.0%
Other Objects	29	0.0%	32	0.0%
Total	977,142	100.0%	916,631	100.0%

Transportation Fund

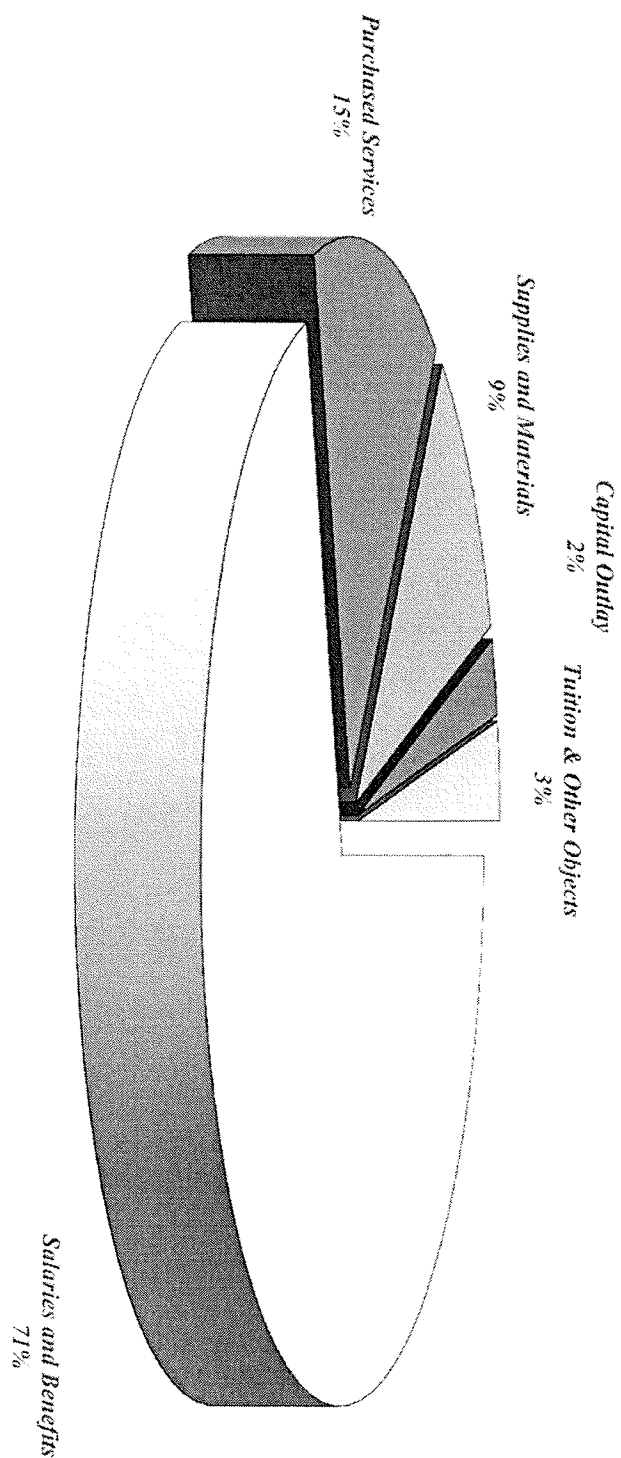
	FY '13		FY '14	
Salaries and Benefits	22,180	3.2%	28,669	3.4%
Purchased Services	657,679	96.2%	816,869	96.0%
Supplies and Materials	4,073	0.6%	5,331	0.6%
Total	683,932	100.0%	850,869	100.0%

Total Operating Funds

	FY '13		FY '14	
Salaries and Benefits	6,258,026	71.6%	6,447,992	70.8%
Purchased Services	1,200,753	13.7%	1,327,722	14.6%
Supplies and Materials	805,279	9.2%	859,917	9.4%
Capital Outlay	189,095	2.2%	207,122	2.3%
Tuition & Other Objects	286,737	3.3%	265,136	2.9%
Total	8,739,890	100.0%	9,107,889	100.0%

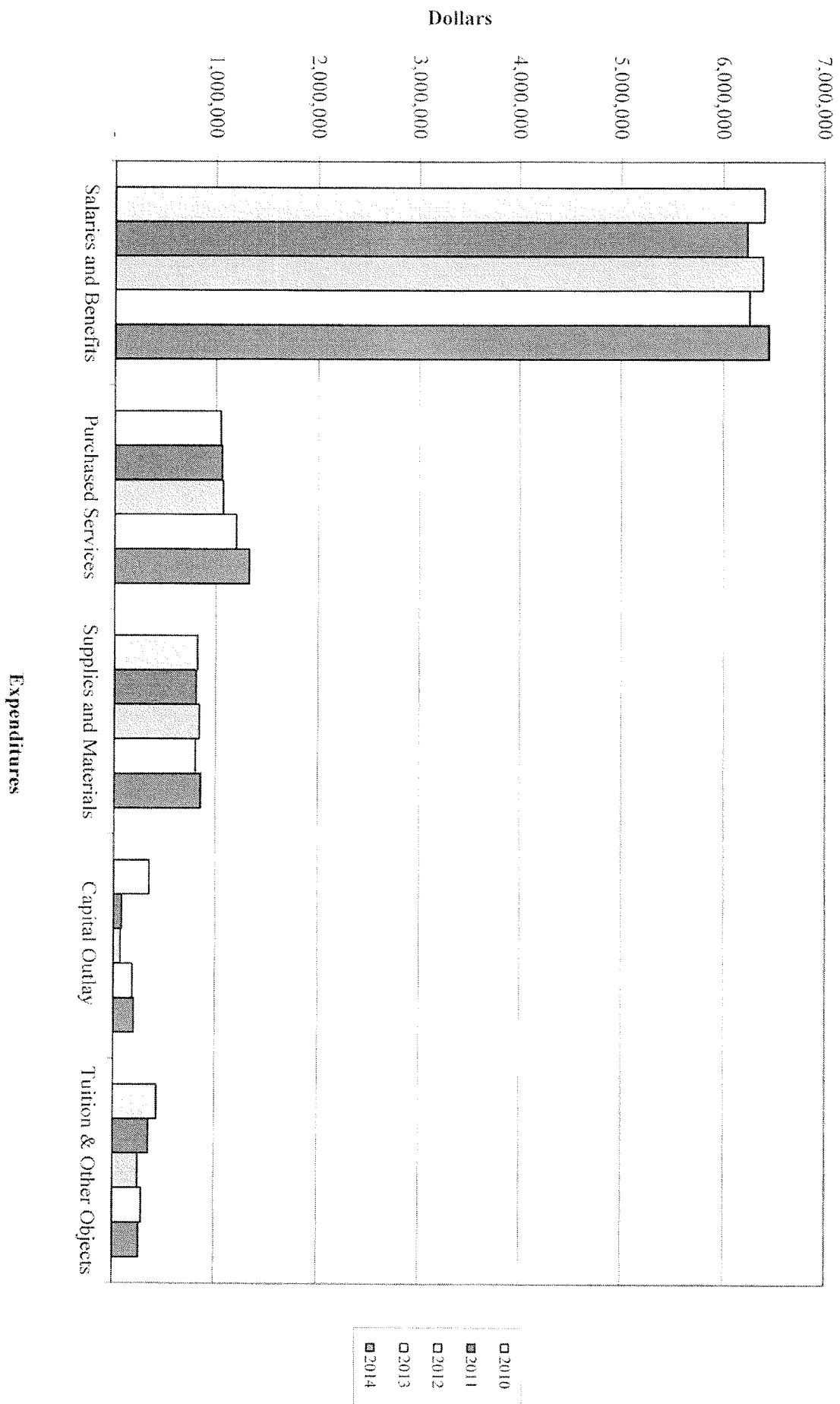
Putnam County Community Unit School District No. 535

2014 Operating Expenditures



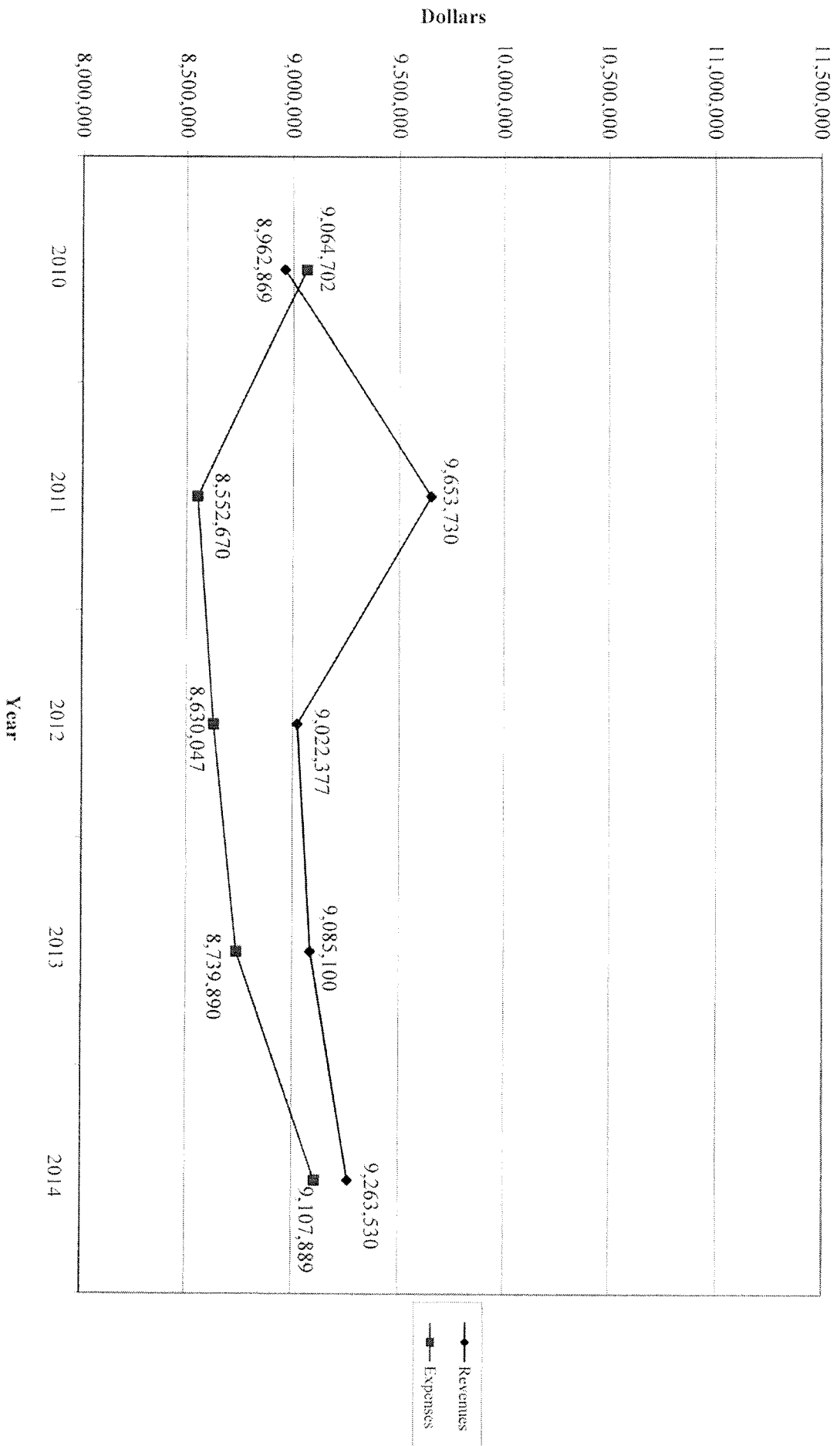
Putnam County Community Unit School District No. 535

Operating Expenses

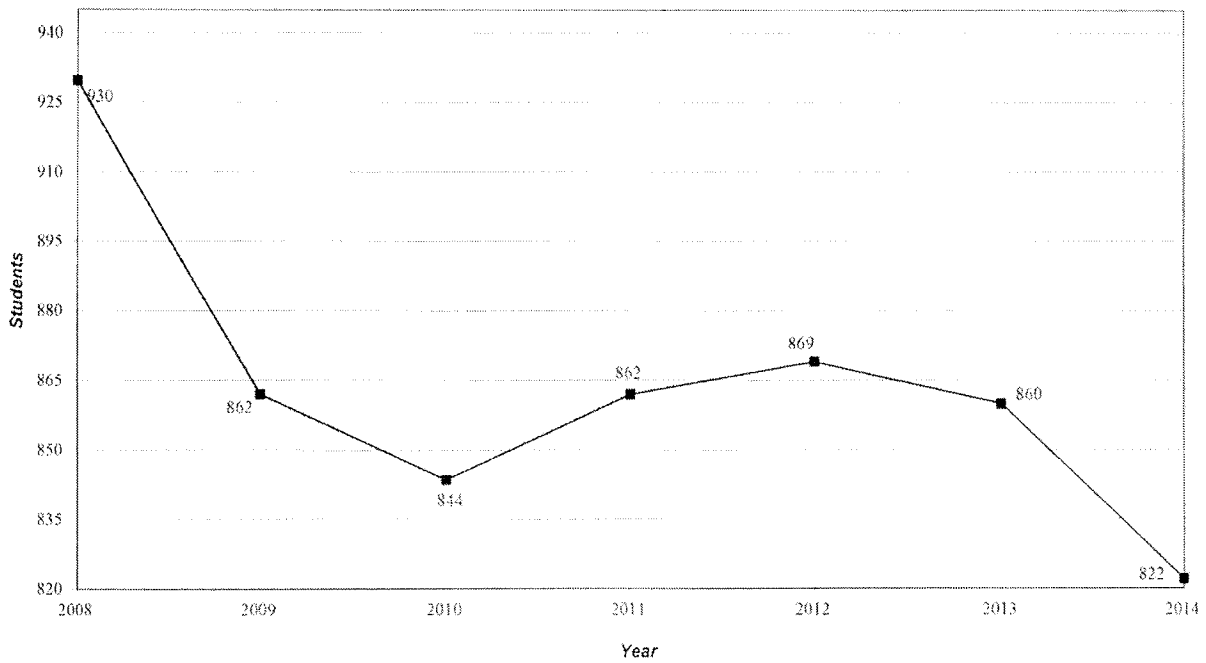


Putnam County Community Unit School District No. 535

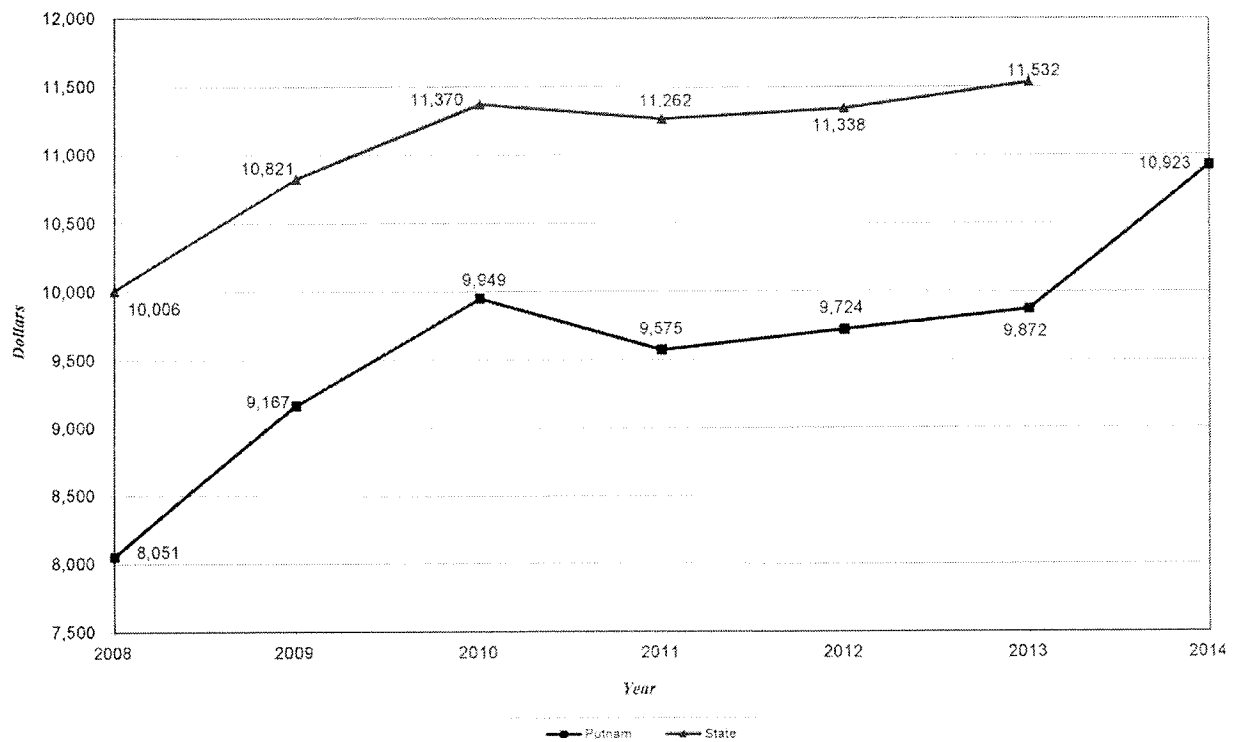
Revenue and Expense Not Including Other Sources and Uses Comparison



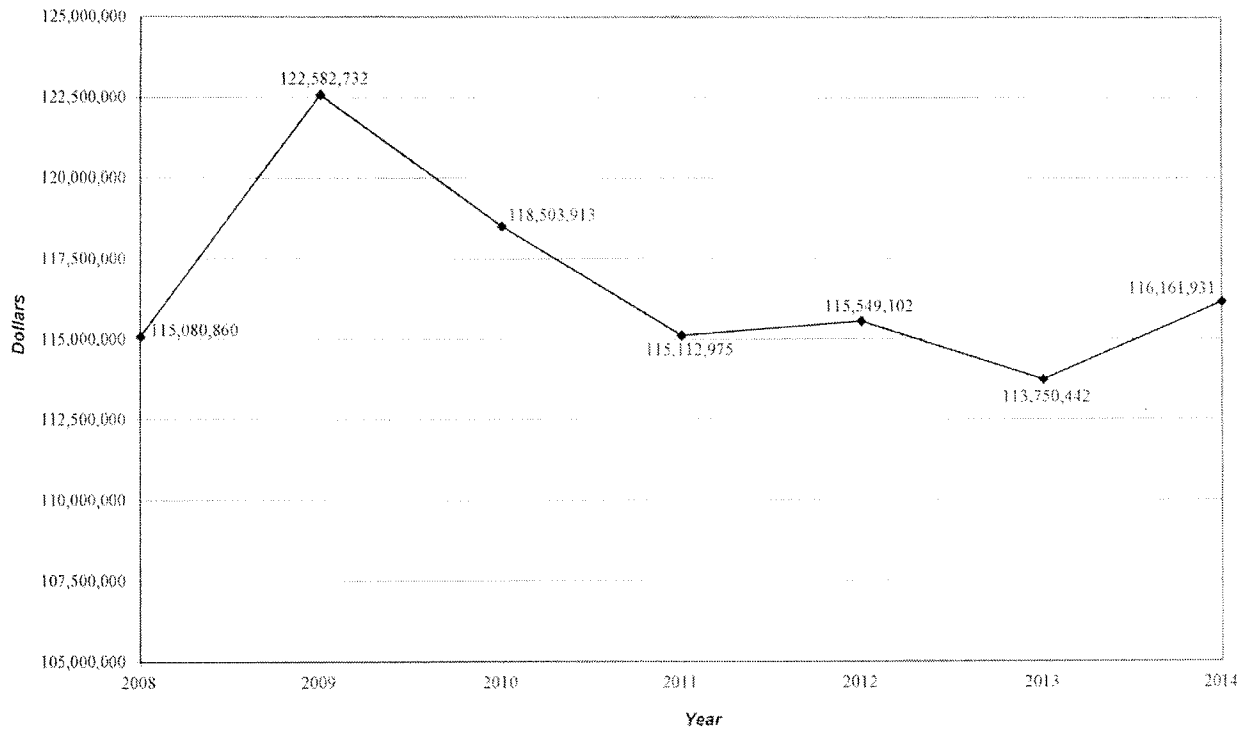
Putnam County Community Unit School District No. 535
Average Daily Attendance



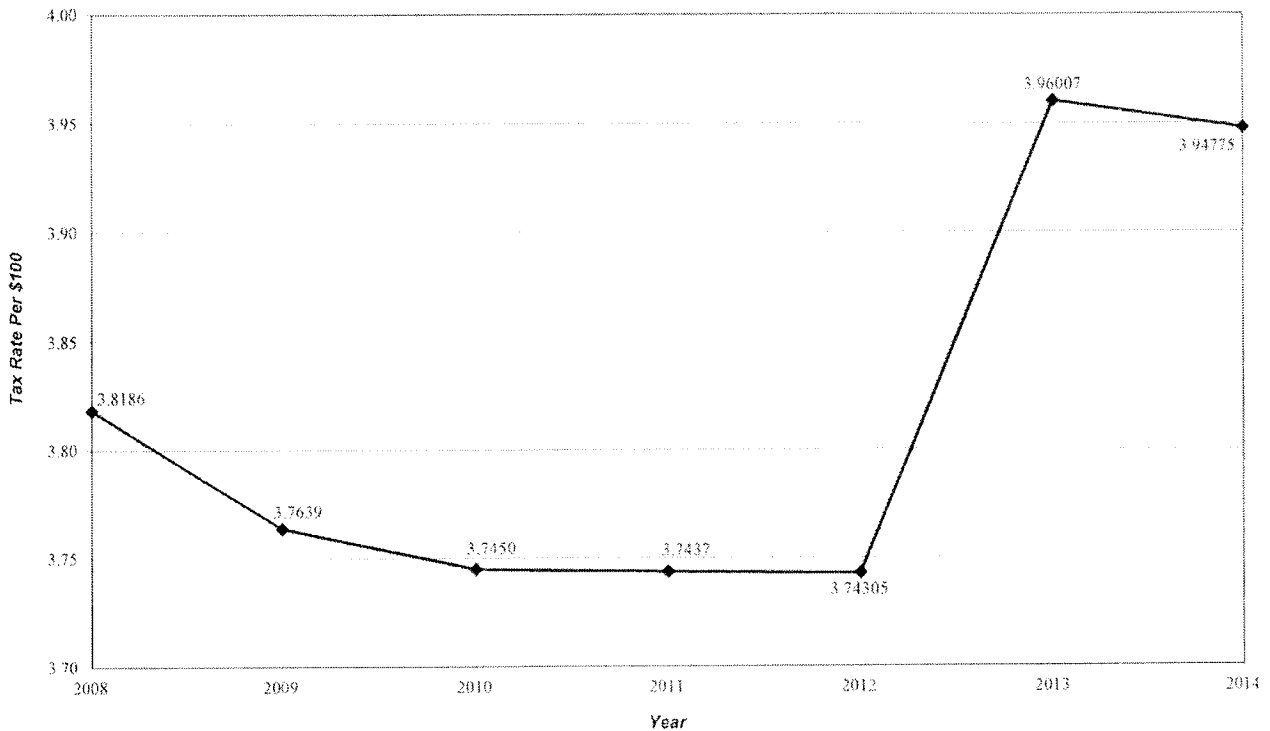
Putnam County Community Unit School District No. 535
Comparative Cost Per Pupil



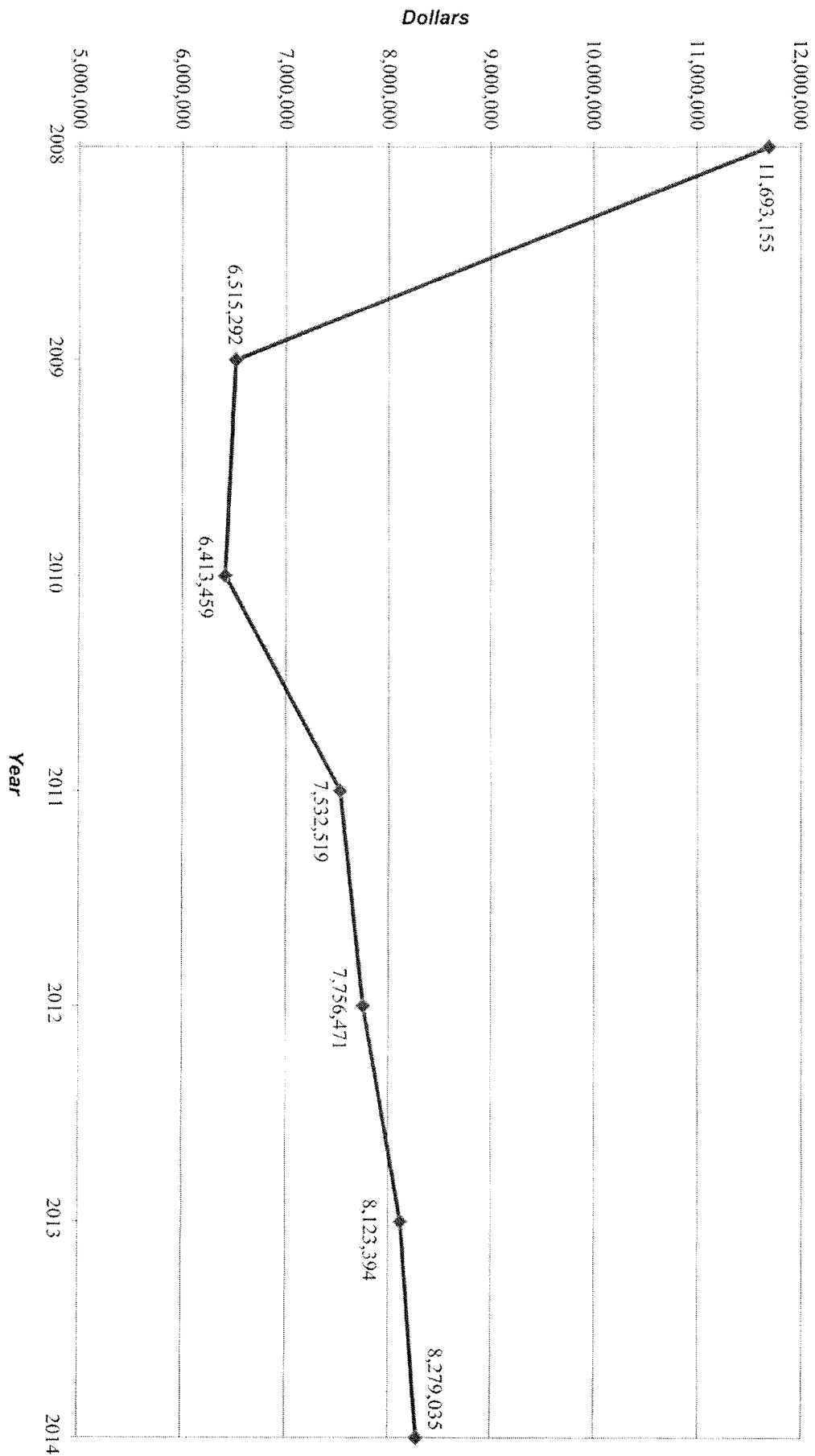
Putnam County Community Unit School District No. 535
Assessed Value



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 No. 535

Granville, Illinois

*Annual Financial Report
and Other Financial Information*

June 30, 2014

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535

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JUNE 30, 2014

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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 Auditor's Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of Putnam County Community Unit School District No. 535 as of and for the fiscal year ended June 30, 2014 and the related notes to the financial statements, which collectively comprise Putnam County Community Unit School District No. 535's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions prescribed and permitted by the Illinois State Board of Education. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note #1 of the financial statements, the financial statements are prepared by Putnam County Community Unit School District No. 535 on the basis of the financial reporting provisions prescribed by the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the audit requirements of the State of Illinois.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles (Cont'd)

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note #1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Putnam County Community Unit School District No. 535 as of June 30, 2014, or changes in financial position for the year then ended.

Basis for Qualified Opinion

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.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the possible effects of the matter discussed in the Basis for Qualified Opinion paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and fund balances arising from cash transactions of Putnam County Community Unit School District No. 535 as of June 30, 2014, and its revenue received and expenditures disbursed during the fiscal year then ended and the respective budgetary comparison statements, in accordance with the financial reporting provisions prescribed by the Illinois State Board of Education and described in Note #1.

Other Reporting Responsibilities***Supplemental Information***

The schedules listed in the table of contents as “Supplemental Information” are presented for the purposes of additional analysis and are not a required part of the basic financial statements of Putnam County Community Unit School District No. 535. Such information is the responsibility of management and has been derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated October 7, 2014, on our consideration of Putnam County Community Unit School District No. 535 internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Putnam County Community Unit School District No. 535's internal control over financial reporting and compliance.

Gorenz and Associates, Ltd.

Peoria, Illinois
October 7, 2014

Gorenz and Associates, Ltd.

Certified Public Accountants

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

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

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

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

Report on Internal Control and Compliance

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Putnam County Community Unit School District No. 535 as of and for the year ended June 30, 2014 and the related notes to the financial statements which collectively comprise Putnam County Community Unit School District No. 535's basic financial statements, and have issued our report thereon dated October 7, 2014. Our opinion was adverse because the financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated, 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.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Putnam County Community Unit School District No. 535's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Putnam County Community Unit School District No. 535's internal control. Accordingly we do not express an opinion on the effectiveness of Putnam County Community Unit School District No. 535's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the school district's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Putnam County Community Unit School District No. 535's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Gorenz and Associates, Ltd.

Peoria, Illinois
October 7, 2014

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
STATEMENT OF ASSETS AND LIABILITIES
ARISING FROM CASH TRANSACTIONS
JUNE 30, 2014

	Educational	Operations and Maintenance	Transportation	Municipal Retirement/ Social Security	Working Cash	Tort	Fire Prevention and Safety	Trust and Agency Funds	General Fixed Assets	Total (Memorandum Only)
<u>Assets</u>										
Cash and Cash Equivalents	4,164,454	1,800,019	255,856	350,584	2,067,022	56,220	382,791	169,884	241,877	9,246,830
Land										241,877
Buildings & Building Improvements									16,075,361	16,075,361
Site Improvements & Infrastructure									2,314,958	2,314,958
Capitalized Equipment									1,229,796	1,229,796
Total Assets	4,164,454	1,800,019	255,856	350,584	2,067,022	56,220	382,791	169,884	19,861,992	29,108,822
<u>Liabilities and Fund Balances</u>										
<u>Liabilities:</u>										
Payroll Deductions Payable	8,316							115,511		8,316
Due to Organizations								115,511		115,511
Total Liabilities	8,316	0	0	0	0	0	0	115,511	0	123,827
<u>Fund Balances:</u>										
Reserved	136,844	48,500		227,104				54,373		466,821
Unreserved	4,019,294	1,751,519	255,856	123,480	2,067,022	56,220	382,791			8,656,182
Investments in General Fixed Assets										19,861,992
Total Fund Balances	4,156,138	1,800,019	255,856	350,584	2,067,022	56,220	382,791	54,373	19,861,992	28,984,995
Total Liabilities and Fund Balances	4,164,454	1,800,019	255,856	350,584	2,067,022	56,220	382,791	169,884	19,861,992	29,108,822

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

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED,
OTHER SOURCES (USES) AND CHANGES IN FUND BALANCES (ALL FUNDS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Educational	Operations and Maintenance	Transportation	Municipal Retirement/ Social Security	Working Cash	Tort	Fire Prevention and Safety	Total Memorandum (Only)
Receipts:								
Local Sources	6,277,575	589,737	235,854	381,310	64,761	243,313	58,334	7,850,884
State Sources	1,098,734	48,500	575,082					1,722,316
Federal Sources	373,287							373,287
Total Direct Receipts	7,749,596	638,237	810,936	381,310	64,761	243,313	58,334	9,946,487
Receipts for On-Behalf Payments	1,567,814							1,567,814
Total Receipts	9,317,410	638,237	810,936	381,310	64,761	243,313	58,334	11,514,301
Disbursements:								
Instruction	5,224,045			128,138				5,352,183
Support Services	2,002,057	916,631	850,869	166,547		265,636		4,201,740
Payments to Other Governmental Units	114,287							114,287
Total Direct Disbursements	7,340,389	916,631	850,869	294,685	0	265,636	0	9,668,210
Disbursements for On-Behalf Payments	1,567,814							1,567,814
Total Disbursements	8,908,203	916,631	850,869	294,685	0	265,636	0	11,236,024
Excess of Direct Receipts Over (Under) Direct Disbursements	409,207	(278,394)	(39,933)	86,625	64,761	(22,323)	58,334	278,277
Other Sources of Funds:								0
Other Uses of Funds:								0
Total Other Sources and (Uses) of Funds	0	0	0	0	0	0	0	0
Excess of Receipts and Other Sources of Funds Over (Under) Disbursements and Other Uses of Funds	409,207	(278,394)	(39,933)	86,625	64,761	(22,323)	58,334	278,277
Fund Balances - July 1, 2013	3,746,931	2,078,413	295,789	263,959	2,002,261	78,543	324,457	8,790,353
Other Changes in Fund Balance - Increases (Decreases)	0	0	0	0	0	0	0	0
Fund Balances - June 30, 2014	4,156,138	1,800,019	255,856	350,584	2,067,022	56,220	382,791	9,068,630

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

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
STATEMENT OF REVENUES RECEIVED (ALL FUNDS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Educational	Operations and Maintenance	Transportation	Municipal Retirement/ Social Security	Working Cash	Tort	Fire Prevention and Safety	Total (Memorandum Only)
Receipts From Local Sources:								
Ad Valorem Taxes Levied By Local Education Agency:								
Designated Purposes Levies	3,087,750	567,624	227,050	103,082	56,760	191,329	56,762	4,290,357
Leasing Levy	56,762							56,762
Special Education Levy	45,410			103,037				45,410
Social Security/Medicare Levy								103,037
Payments in lieu of Taxes:								
Mobile Home Privilege Tax	3,496	622	249	226	62	210	62	4,927
Corporate Personal Property Replacement Taxes	2,499,713			174,252		50,000		2,723,965
Tuition:								
Regular - Tuition From Other LEAs (In State)	268,473							268,473
Special Ed - Tuition From Other LEAs (In State)	37,323							37,323
Interest on Investments	15,531	6,081	1,189	713	7,939	517	1,510	33,480
Food Services:								
Sales to Pupils - Lunch	96,286							96,286
Sales to Pupils - Breakfast	10,723							10,723
Sales to Pupils - Other	8,181							8,181
Sales to Adults	4,285							4,285
District/School Activity Income:								
Admissions - Athletic	21,722							21,722
Admissions - Other	9,389							9,389
Fees	13,710							13,710
Other Pupil Activity Revenue	8,608							8,608
Textbook Income:								
Rentals - Regular Textbooks	37,585							37,585
Contributions from Private Sources	26,413	350						26,763
Refund of Prior Years' Expenditures	14,898							14,898
Other Local Revenue	11,317	15,060	7,366			1,257		35,000
Total Receipts from Local Sources	6,277,575	589,737	235,854	381,310	64,761	243,313	58,334	7,850,884

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

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
STATEMENT OF REVENUES RECEIVED (ALL FUNDS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Educational	Operations and Maintenance	Transportation	Municipal Retirement/ Social Security	Working Cash	Total	Fire Prevention and Safety	Total (Memorandum Only)
Receipts From State Sources:								
Unrestricted Grants-in-Aid:								
General State Aid - Sec. 18-8.05	509,069							509,069
Restricted Grants-in-Aid:								
Special Education:								
Private Facilities Tuition	33,082							33,082
Extraordinary	140,667							140,667
Personnel	271,847							271,847
Summer School	350							350
Career and Technical Education (CTE):								
CTE - Technical Education - Tech Prep	15,808							15,808
CTE - WECEP	2,588							2,588
Bilingual Education:								
Bilingual Ed Downstate - TPI and TBE	90							90
State Free Lunch and Breakfast	2,968							2,968
Driver Education	10,427							10,427
Transportation:								
Transportation - Regular / Vocational			266,252					266,252
Transportation - Special Education			198,478					198,478
Early Childhood - Block Grant	110,352		110,352					220,704
School Infrastructure - Maintenance Projects		48,500						48,500
Other Restricted Revenues from State Funds	1,486							1,486
Total Receipts from State Sources	1,098,734	48,500	575,082	0	0	0	0	1,722,316

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

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
STATEMENT OF REVENUES RECEIVED (ALL FUNDS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Educational	Operations and Maintenance	Transportation	Municipal Retirement/ Social Security	Working Cash	Total	Fire Prevention and Safety	Total (Memorandum Only)
Receipts From Federal Sources:								
Restricted Grants-in-Aid Received Directly from the Federal Government Through the State:								
National School Lunch Program	138,023							138,023
School Breakfast Program	35,052							35,052
Title I:								
Low Income	73,282							73,282
Federal - Special Education:								
I.D.E.A.-Flow Through	20,280							20,280
CTE - Perkins:								
Other	7,999							7,999
Title II - Eisenhower:								
Professional Development Formula	42,054							42,054
Medicaid Matching - Administrative Outreach	21,524							21,524
Medicaid Matching - Fee for Service Program	25,098							25,098
Other Federal	9,975							9,975
Total Receipts from Federal Sources	373,287	0	0	0	0	0	0	373,287
Total Direct Receipts	7,749,596	638,237	810,936	381,310	64,761	243,313	58,334	9,946,487

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

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
STATEMENT OF EXPENDITURES DISBURSED
BUDGET TO ACTUAL
EDUCATIONAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Actual	Budget	Variance with Budget
Expenditures Disbursed:			
Instruction:			
Regular Programs:			
Salaries	2,274,488	2,436,111	161,623
Employee Benefits	603,614	666,300	62,686
Purchased Services	30,881	50,176	19,295
Supplies and Materials	164,821	198,170	33,349
Capital Outlay	83,891	84,000	109
Other Objects	1,649	3,100	1,451
Total Regular Programs	<u>3,159,344</u>	<u>3,437,857</u>	<u>278,513</u>
Pre-K Programs:			
Salaries	127,377	135,500	8,123
Employee Benefits	16,094	17,000	906
Purchased Services	1,256	1,900	644
Supplies and Materials	10,964	10,900	(64)
Total Pre-K Programs	<u>155,691</u>	<u>165,300</u>	<u>9,609</u>
Special Education Programs:			
Salaries	839,167	848,500	9,333
Employee Benefits	133,772	159,825	26,053
Purchased Services	93,338	120,700	27,362
Supplies and Materials	32,058	53,950	21,892
Total Special Education Programs	<u>1,098,335</u>	<u>1,182,975</u>	<u>84,640</u>
Special Education Programs Pre-K:			
Salaries	56,106	58,100	1,994
Employee Benefits	11,712	11,900	188
Supplies and Materials	734	1,220	486
Total Special Education Programs Pre-K	<u>68,552</u>	<u>71,220</u>	<u>2,668</u>
Remedial and Supplemental Programs K-12:			
Salaries	60,248	66,500	6,252
Employee Benefits	31,358	27,250	(4,108)
Purchased Services	17,027	510	(16,517)
Supplies and Materials	5,251	5,400	149
Capital Outlay	6,822	9,180	2,358
Total Remedial and Supplemental Programs K-12	<u>120,706</u>	<u>108,840</u>	<u>(11,866)</u>

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

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
STATEMENT OF EXPENDITURES DISBURSED
BUDGET TO ACTUAL
EDUCATIONAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Actual</u>	<u>Budget</u>	<u>Variance with Budget</u>
CTE Programs:			
Salaries	153,480	155,960	2,480
Employee Benefits	52,738	53,900	1,162
Purchased Services	1,937	6,000	4,063
Supplies and Materials	10,901	14,950	4,049
Other Objects	0	500	500
Total CTE Programs	<u>219,056</u>	<u>231,310</u>	<u>12,254</u>
Interscholastic Programs:			
Salaries	172,379	162,650	(9,729)
Employee Benefits	20,199	9,200	(10,999)
Purchased Services	24,203	36,900	12,697
Supplies and Materials	23,380	22,800	(580)
Capital Outlay	6,767	13,500	6,733
Other Objects	11,319	10,550	(769)
Total Interscholastic Programs	<u>258,247</u>	<u>255,600</u>	<u>(2,647)</u>
Summer School Programs:			
Salaries	13,191	21,000	7,809
Employee Benefits	104	3,200	3,096
Supplies and Materials	51	250	199
Total Summer School Programs	<u>13,346</u>	<u>24,450</u>	<u>11,104</u>
Driver's Education Programs:			
Salaries	10,930	11,600	670
Employee Benefits	2,993	5,150	2,157
Purchased Services	2,750	9,500	6,750
Supplies and Materials	0	100	100
Total Drivers Education Programs	<u>16,673</u>	<u>26,350</u>	<u>9,677</u>
Bilingual Programs:			
Purchased Services	15	0	(15)
Supplies and Materials	0	304	304
Total Bilingual	<u>15</u>	<u>304</u>	<u>289</u>
Special Education Programs K-12 - Private Tuition	<u>114,080</u>	<u>70,000</u>	<u>(44,080)</u>
Total Instruction	<u>5,224,045</u>	<u>5,574,206</u>	<u>350,161</u>

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

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
STATEMENT OF EXPENDITURES DISBURSED
BUDGET TO ACTUAL
EDUCATIONAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Actual	Budget	Variance with Budget
Supporting Services:			
Support Services - Pupils:			
Attendance and Social Work Services:			
Salaries	121,943	127,000	5,057
Employee Benefits	27,411	39,500	12,089
Purchased Services	972	1,500	528
Supplies and Materials	1,412	1,170	(242)
Other Objects	0	200	200
Total Attendance and Social Work Services	<u>151,738</u>	<u>169,370</u>	<u>17,632</u>
Guidance Services:			
Salaries	61,737	62,100	363
Employee Benefits	15,876	15,700	(176)
Purchased Services	444	1,650	1,206
Supplies and Materials	0	450	450
Other Objects	0	100	100
Total Guidance Services	<u>78,057</u>	<u>80,000</u>	<u>1,943</u>
Health Services:			
Salaries	31,135	30,500	(635)
Employee Benefits	6,774	9,500	2,726
Purchased Services	1,246	1,600	354
Supplies and Materials	1,124	1,350	226
Total Health Services	<u>40,279</u>	<u>42,950</u>	<u>2,671</u>
Psychological Services:			
Salaries	47,464	45,000	(2,464)
Employee Benefits	3,315	3,500	185
Purchased Services	1,611	2,650	1,039
Supplies and Materials	1,282	1,800	518
Total Psychological Services	<u>53,672</u>	<u>52,950</u>	<u>(722)</u>
Other Support Services-Pupils:			
Purchased Services	5,148	8,000	2,852
Supplies and Materials	0	1,000	1,000
Total Other Support Services-Pupils	<u>5,148</u>	<u>9,000</u>	<u>3,852</u>
Total Support Services-Pupils	<u>328,894</u>	<u>354,270</u>	<u>25,376</u>

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

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
STATEMENT OF EXPENDITURES DISBURSED
BUDGET TO ACTUAL
EDUCATIONAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Actual</u>	<u>Budget</u>	<u>Variance with Budget</u>
Support Services-Instructional Staff:			
Improvement of Instruction Services:			
Salaries	36,429	45,000	8,571
Employee Benefits	5,407	5,800	393
Purchased Services	6,120	27,600	21,480
Supplies and Materials	12,608	24,500	11,892
Total Improvement of Instructional Services	<u>60,564</u>	<u>102,900</u>	<u>42,336</u>
Educational Media Services:			
Salaries	176,013	184,000	7,987
Employee Benefits	35,975	37,500	1,525
Purchased Services	50,535	57,100	6,565
Supplies and Materials	16,998	17,390	392
Total Educational Media Services	<u>279,521</u>	<u>295,990</u>	<u>16,469</u>
Total Support Services-Instructional Staff	<u>340,085</u>	<u>398,890</u>	<u>58,805</u>
Support Services-General Administration:			
Board of Education Services:			
Salaries	5,594	5,650	56
Employee Benefits	66	0	(66)
Purchased Services	38,498	48,200	9,702
Supplies and Materials	39,515	37,300	(2,215)
Other Objects	19,601	25,000	5,399
Total Board of Education Services	<u>103,274</u>	<u>116,150</u>	<u>12,876</u>
Executive Administration Services:			
Salaries	97,246	90,783	(6,463)
Employee Benefits	27,941	30,200	2,259
Purchased Services	9,218	11,900	2,682
Supplies and Materials	8,555	7,200	(1,355)
Capital Outlay	0	1,500	1,500
Other Objects	912	900	(12)
Total Executive Administration Services	<u>143,872</u>	<u>142,483</u>	<u>(1,389)</u>
Total Support Services-General Administration	<u>247,146</u>	<u>258,633</u>	<u>11,487</u>

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

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
STATEMENT OF EXPENDITURES DISBURSED
BUDGET TO ACTUAL
EDUCATIONAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Actual	Budget	Variance with Budget
Support Services-School Administration:			
Office of the Principal Services:			
Salaries	427,838	433,000	5,162
Employee Benefits	147,750	149,000	1,250
Purchased Services	9,285	9,200	(85)
Supplies and Materials	8,656	12,420	3,764
Capital Outlay	0	1,000	1,000
Other Objects	2,834	2,300	(534)
Total Office of the Principal Service	596,363	606,920	10,557
Total Support Services-School Administration	596,363	606,920	10,557
Support Services-Business:			
Fiscal Services:			
Salaries	87,757	88,000	243
Employee Benefits	7,042	6,900	(142)
Purchased Services	472	2,700	2,228
Other Objects	320	450	130
Total Fiscal Services	95,591	98,050	2,459
Food Services:			
Salaries	142,260	148,851	6,591
Employee Benefits	1	25	24
Purchased Services	561	2,400	1,839
Supplies and Materials	239,114	244,500	5,386
Capital Outlay	0	4,000	4,000
Other Objects	102	400	298
Total Food Services	382,038	400,176	18,138
Total Support Services-Business	477,629	498,226	20,597
Support Services-Central:			
Information Services:			
Purchased Services	4,340	6,200	1,860
Total Information Services	4,340	6,200	1,860
Data Processing Services:			
Purchased Services	0	5,000	5,000
Supplies and Materials	7,600	14,600	7,000
Total Data Processing Services	7,600	19,600	12,000
Total Support Service-Central	11,940	25,800	13,860
Total Supporting Services	2,002,057	2,142,739	140,682

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

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
STATEMENT OF EXPENDITURES DISBURSED
BUDGET TO ACTUAL
EDUCATIONAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Actual</u>	<u>Budget</u>	<u>Variance with Budget</u>
Payments to Other Governmental Units (In-State):			
Payments for Special Education Programs:			
Other Objects	7,725	12,000	4,275
Total Payments for Spec. Ed. Programs	<u>7,725</u>	<u>12,000</u>	<u>4,275</u>
Payments for CTE Programs:			
Other Objects	2,593	30,000	27,407
Total Payments for CTE Programs	<u>2,593</u>	<u>30,000</u>	<u>27,407</u>
Other Payments to Governmental Units:			
Other Objects	0	10,000	10,000
Total Other Payments to Governmental Units	<u>0</u>	<u>10,000</u>	<u>10,000</u>
Total Payments to Other Governmental Units (In-State)	<u>10,318</u>	<u>52,000</u>	<u>41,682</u>
Payments to Other Governmental Units - Tuition (In-State):			
Regular Programs - Tuition	3,563	4,000	437
Special Education Programs - Tuition	71,156	170,000	98,844
CTE Programs - Tuition	29,250	0	(29,250)
Total Payments to Other Governmental Units - Tuition (In-State)	<u>103,969</u>	<u>174,000</u>	<u>70,031</u>
Total Payments to Other Governmental Units	<u>114,287</u>	<u>226,000</u>	<u>111,713</u>
Provision for Contingencies	<u>0</u>	<u>10,000</u>	<u>10,000</u>
Total Direct Disbursements	<u><u>7,340,389</u></u>	<u><u>7,952,945</u></u>	<u><u>612,556</u></u>

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

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
STATEMENT OF EXPENDITURES DISBURSED
BUDGET TO ACTUAL
OPERATIONS AND MAINTENANCE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Actual</u>	<u>Budget</u>	<u>Variance with Budget</u>
Expenditures Disbursed:			
Supporting Services:			
Support Services-Business:			
Operation and Maintenance of			
Plant Services:			
Salaries	296,465	309,000	12,535
Employee Benefits	29,934	30,650	716
Purchased Services	210,996	197,400	(13,596)
Supplies and Materials	269,562	320,000	50,438
Capital Outlay	109,642	117,500	7,858
Other Objects	32	50	18
Total Support Services	<u>916,631</u>	<u>974,600</u>	<u>57,969</u>
Total Direct Disbursements	<u><u>916,631</u></u>	<u><u>974,600</u></u>	<u><u>57,969</u></u>

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

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
 STATEMENT OF EXPENDITURES DISBURSED
 BUDGET TO ACTUAL
 TRANSPORTATION FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Actual</u>	<u>Budget</u>	<u>Variance with Budget</u>
Expenditures Disbursed:			
Supporting Services:			
Support Services-Business:			
Pupil Transportation Services:			
Salaries	24,391	26,159	1,768
Employee Benefits	4,278	2,250	(2,028)
Purchased Services	816,869	770,600	(46,269)
Supplies and Materials	5,331	6,500	1,169
Total Supporting Services	<u>850,869</u>	<u>805,509</u>	<u>(45,360)</u>
Total Direct Disbursements	<u><u>850,869</u></u>	<u><u>805,509</u></u>	<u><u>(45,360)</u></u>

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

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
STATEMENT OF EXPENDITURES DISBURSED
BUDGET TO ACTUAL
MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Actual</u>	<u>Budget</u>	<u>Variance with Budget</u>
Expenditures Disbursed:			
Instruction:			
Regular Programs:			
Employee Benefits	38,908	42,270	3,362
Pre-K Programs:			
Employee Benefits	11,031	14,300	3,269
Special Education Programs:			
Employee Benefits	65,369	71,375	6,006
Special Education Programs Pre-K:			
Employee Benefits	3,856	4,350	494
Remedial and Supplemental Programs K-12:			
Employee Benefits	1,120	3,732	2,612
CTE Programs:			
Employee Benefits	1,810	2,375	565
Interscholastic Programs:			
Employee Benefits	5,473	7,850	2,377
Summer School Programs:			
Employee Benefits	390	350	(40)
Driver's Education Programs:			
Employee Benefits	181	500	319
Total Instruction	<u>128,138</u>	<u>147,102</u>	<u>18,964</u>
Supporting Services:			
Support Services-Pupils:			
Attendance and Social Work Services:			
Employee Benefits	4,040	4,950	910
Guidance Services:			
Employee Benefits	877	1,000	123
Health Services:			
Employee Benefits	6,360	7,400	1,040
Psychological Services:			
Employee Benefits	3,061	3,675	614
Total Support Services-Pupils	<u>14,338</u>	<u>17,025</u>	<u>2,687</u>
Support Services-Instructional Staff:			
Improvement of Instruction Services:			
Employee Benefits	716	2,050	1,334
Educational Media Services:			
Employee Benefits	15,640	16,500	860
Total Support Services-Instructional Staff	<u>16,356</u>	<u>18,550</u>	<u>2,194</u>

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

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
STATEMENT OF EXPENDITURES DISBURSED
BUDGET TO ACTUAL
MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Actual</u>	<u>Budget</u>	<u>Variance with Budget</u>
Support Services-General Administration:			
Board of Education Services:			
Employee Benefits	455	875	420
Executive Administration Services:			
Employee Benefits	1,426	1,600	174
Risk Management and Claims Service Payments			
Employee Benefits	6,248	0	(6,248)
Total Support Services-General Administration	<u>8,129</u>	<u>2,475</u>	<u>(5,654)</u>
Support Services-School Administration:			
Office of the Principal Services:			
Employee Benefits	22,064	25,300	3,236
Total Support Services-School Administration	<u>22,064</u>	<u>25,300</u>	<u>3,236</u>
Support Services-Business:			
Fiscal Services:			
Employee Benefits	16,633	16,900	267
Operation and Maintenance of			
Plant Services:			
Employee Benefits	59,751	64,100	4,349
Pupil Transportation Services:			
Employee Benefits	3,060	3,600	540
Food Services:			
Employee Benefits	26,216	30,775	4,559
Total Support Services-Business	<u>105,660</u>	<u>115,375</u>	<u>9,715</u>
Total Support Services	<u>166,547</u>	<u>178,725</u>	<u>12,178</u>
Total Direct Disbursements	<u><u>294,685</u></u>	<u><u>325,827</u></u>	<u><u>31,142</u></u>

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

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
STATEMENT OF EXPENDITURES DISBURSED
BUDGET TO ACTUAL
TORT FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Actual	Budget	Variance with Budget
Expenditures Disbursed:			
Support Services:			
Support Services-General Administration			
Workers' Compensation or Workers' Occupation Disease Act Payments:			
Employee Benefits	0	35,000	35,000
Purchased Services	29,292	0	(29,292)
Total Workers' Compensation Payments	29,292	35,000	5,708
Unemployment Insurance Payments:			
Employee Benefits	0	20,000	20,000
Purchased Services	8,372	0	(8,372)
Total Unemployment Insurance Payments	8,372	20,000	11,628
Insurance Payments (regular or self-insurance):			
Purchased Services	58,497	66,700	8,203
Total Insurance Payments	58,497	66,700	8,203
Risk Management and Claims Services Payments:			
Salaries	149,135	169,096	19,961
Employee Benefits	1,306	0	(1,306)
Purchased Services	8,393	0	(8,393)
Total Risk Management and Claims Payments	158,834	169,096	10,262
Legal Services:			
Purchased Services	10,641	20,000	9,359
Total Legal Services	10,641	20,000	9,359
Vehicle Insurance:			
Purchased Services	0	10,000	10,000
Total Vehicle Insurance	0	10,000	10,000
Total Support Services-General Administration	265,636	320,796	55,160
Total Direct Disbursements	265,636	320,796	55,160

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

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

Note #1 - Summary of Significant Accounting Policies

The District's accounting policies conform to the cash basis of accounting as defined by the Illinois State Board of Education Audit Guide.

A. Principles Used to Determine the Scope of the Reporting Entity

The District's reporting entity includes the District's governing board and all related organizations for which the District exercises oversight responsibility.

Component Units

The District has developed criteria to determine whether outside agencies with activities that benefit the citizens of the District, including joint agreements which serve pupils from numerous districts, should be included within its financial reporting entity. The criteria includes, but is not limited to, whether the District exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships.

Joint agreements have been determined not to be part of the reporting entity after applying the manifesting of oversight, scope of public service, and special financing relationships criteria and are, therefore, excluded from the accompanying financial statements because the District does not control the assets, operations, or management of the joint agreements. In addition, the District is not aware of any entity, which would exercise such oversight as to result in the District being considered a component unit of the entity.

B. Basis of Presentation - Fund Accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities (arising from cash transactions), fund balance, revenue received, and expenditures disbursed. The District maintains individual funds required by the State of Illinois. The various funds are summarized by type in the financial statements. These funds are grouped as required for reports filed with the Illinois State Board of Education. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following funds and account groups are used by the District:

Governmental Funds -

Governmental funds are those through which most governmental functions of the District are financed. The acquisition, use, and balances of the District's expendable financial resources and the related liabilities (arising from cash transactions) are accounted for through governmental funds.

The Educational Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Operations and Maintenance Fund is used to account for cash received from specific sources (other than those accounted for in the Capital Projects Fund or Fiduciary Funds) that are legally restricted to cash disbursements for specified purposes.

The Transportation Fund is used to account for cash received from specific sources (other than those accounted for in the Capital Projects Fund or Fiduciary Funds) that are legally restricted to cash disbursements for specified purposes.

The Illinois Municipal Retirement/Social Security Fund is used to account for cash received from specific sources (other than those accounted for in the Capital Projects Fund or Fiduciary Funds) that are legally restricted to cash for specified purposes.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

Note #1 - Summary of Significant Accounting Policies (cont'd.)

B. Basis of Presentation - Fund Accounting (cont'd.)

Governmental Funds - (cont'd.)

The Working Cash Fund accounts for financial resources held by the District to be used for temporary interfund loans to the other funds.

The Tort Fund accounts for financial resources held by the District to be used for tort immunity and tort judgment purposes.

The Fire Prevention and Safety Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Trust Funds).

Fiduciary Funds -

Fiduciary funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments, or other funds.

The Agency Funds include Student Activity Funds and Trusts Funds. They account for assets held by the District as an agent for the students, teachers, and other entities. These funds are custodial in nature and do not involve the measurement of the results of operations. The amounts due to the activity fund organizations are equal to the assets.

Governmental and Expendable Trust Funds - Measurement Focus

The financial statements of all Governmental Funds and Expendable Trust Funds focus on the measurement of spending or "financial flow" and the determination of changes in financial position rather than upon net income determination. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

General Fixed Assets and General Long-Term Debt Account Group

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated. The District records purchases of property and equipment as expenditures of various funds when paid. The District maintains a detailed list of property and equipment purchased for insurance purposes.

The District does not have a formal capitalization policy, but follows grant guidelines when applicable.

No depreciation has been provided on fixed assets in these financial statements. The Illinois State Board of Education's Annual Financial Report (ISBE Form SD50-35/JA50-60) includes depreciation of \$543,662 which has been utilized for the calculation of the per capita tuition charge, and accumulated depreciation totaling \$7,504,855. Depreciation has been computed over the estimated useful lives of the assets using the straight-line method.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

Note #1 - Summary of Significant Accounting Policies (cont'd.)

B. Basis of Presentation - Fund Accounting (cont'd.)

General Fixed Assets and General Long-Term Debt Account Group (cont'd.)

The estimated useful lives are as follows:

Depreciable Land	50 years
Buildings	
Permanent	50 years
Temporary	25 years
Infrastructure Improvements other than Building	20 years
Capitalized Equipment	3-10 years

Long-term liabilities are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. Proceeds from sales of bonds are included as receipts in the appropriate fund on the date received. Related bond principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

C. Basis of Accounting

Basis of accounting refers to when revenues received and expenditures disbursed are recognized in the account and how they are reported in the financial statements. The District maintains its accounting records for all funds and account groups on the cash basis of accounting under guidelines prescribed by the Illinois State Board of Education. Accordingly, revenues are recognized and recorded in the accounts when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions.

Cash-basis financial statements omit recognition of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions.

Proceeds from sales of bonds are included as other financing sources in the appropriate fund on the date received. Related principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

D. Budgets and Budgetary Accounting

The budget for all Governmental Funds and for the Expendable Trust Fund is prepared on the cash basis of accounting, which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5, Paragraph 17-1 of the Illinois Compiled Statutes. The original budget was passed on September 16, 2013, and was not amended. For each fund, total fund expenditures disbursed may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year.

The District follows these procedures in establishing the budgetary data reflected on the financial statements:

1. Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures disbursed and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

Note #1 - Summary of Significant Accounting Policies (cont'd.)

D. Budgets and Budgetary Accounting (cont'd.)

3. Prior to October 1, the budget is legally adopted through passage of a resolution.
4. Formal budgetary integration is employed as a management control device during the year.
5. The Board of Education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.
6. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

E. Cash and Cash Equivalents

Cash includes amounts in demand deposits and time deposit (savings) accounts. Cash equivalents include amounts in time deposits, and other investments.

F. Investments

Investments are stated at cost or amortized cost, which approximates market. The District, under 30 ILCS 235/2, may legally invest in all securities guaranteed by the full faith and credit of the United States, as well as interest-bearing savings accounts, certificates of deposit, or time deposits constituting direct obligations of banks insured by FDIC and savings and loan associates insured by FSLIC. The District may also invest in short-term obligations of the Federal National Mortgage Association, the Public Treasurer's Investment Pool, and all interest-bearing obligations of the State of Illinois.

G. Inventories

Inventory consists of expendable supplies held for consumption. The cost is recorded as an expenditure disbursed at the time the individual inventory items are purchased.

H. Total Memorandum Only

The "Total Memorandum Only" column represents the aggregation (by addition) of the line-item amounts reported for each fund type and account group. No consolidations or other eliminations were made in arriving at the totals; thus, they do not present consolidated information.

These totals are presented only to facilitate financial analysis and are not intended to reflect the financial position or results of operations of the District as a whole.

Note #2 - Property Taxes

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. Taxes are levied in Putnam, Marshall, and LaSalle Counties. The 2013 levy was passed by the Board on December 16, 2013. 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 2012 and prior tax levies.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

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

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

	Maximum Rate	Actual 2013 Rate	Actual 2012 Rate	Actual 2011 Rate
Educational	2.72000	2.72000	2.71989	2.72000
Operations & Maintenance	0.50000	0.50000	0.50000	0.50000
Transportation	0.20000	0.20000	0.20000	0.20000
Municipal Retirement	None	0.11822	0.09079	0.12117
Social Security	None	0.00000	0.09079	0.01731
Tort Immunity	None	0.21953	0.16860	0.00000
Leasing	0.05000	0.05000	0.05000	0.05000
Special Education	0.04000	0.04000	0.04000	0.04000
Fire Prevention and Safety	0.05000	0.05000	0.05000	0.05000
Working Cash	0.05000	<u>0.05000</u>	<u>0.05000</u>	<u>0.04457</u>
Total		<u>3.94775</u>	<u>3.96007</u>	<u>3.74305</u>

Note #3 – Fund Balance Reporting

According to Government Accounting Standards, fund balances are to be classified into five major classifications: Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. The Regulatory Model, followed by the District, only reports Reserved and Unreserved Fund Balances. Below are definitions of the differences and a reconciliation of how these balances are reported.

A. Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts.

At June 30, 2014, the Sarah G. Swaney Trust Fund consisted of \$41,500 principal (nonspendable) and \$2,681 accumulated interest in a money market account. The principal is to remain intact and the income is to be used as the Board of Education deems appropriate. This balance is included in the financial statements as Reserved in the Trust and Agency Funds.

At June 30, 2014, the Fred H. Farnsworth Trust Fund consisted of \$7,187 principal (nonspendable) and \$2,939 accumulated interest in a money market account. The principal is to remain intact and the income is to be used to finance the Fred H. Farnsworth awards for essays on the subject of ecology. The District transfers income from the Fred H. Farnsworth Trust Fund to the Educational Fund for payment of the awards. This balance is included in the financial statements as Reserved in the Trust and Agency Funds.

B. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions not controlled by the entity, such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special Revenue Funds are, by definition, restricted for those specified purposes. The District has several revenue sources received within different funds that also fall into these categories:

1. Special Education

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

1. Leasing Levy

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Educational Fund. Revenue received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance \$136,828. This balance is included in the financial statements as Reserved in the Educational Fund.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

Note #3 – Fund Balance Reporting (cont'd.)

B. Restricted Fund Balance (cont'd.)

3. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational, Operations and Maintenance, and Transportation Funds. At June 30, 2014, expenditures disbursed exceeded revenue received from state grants, resulting in a restricted balance of \$16 in the Educational Fund and \$48,500 in the Operations and Maintenance Fund.

4. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational and Transportation Funds. At June 30, 2014, the expenditures disbursed exceeded revenue received from federal grants for those specific purposes, resulting in no restricted balances.

5. Social Security

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in a restricted fund balance of \$227,104. This balance is included in the financial statements as Reserved in the Municipal Retirement/Social Security Fund.

6. Trust Funds

Cash receipts and the related cash disbursements of this fiduciary fund are accounted for in the Trust and Agency Funds. Revenue received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance of \$54,373. This balance is included in the financial statements as Reserved in the Trust and Agency Funds.

C. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (the School Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

The School Board commits fund balance by making motions or passing resolutions to adopt policies or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2014, the total amount of unpaid contracts and benefits for services performed during the fiscal year ended June 30, 2014 amounted to \$555,024 and is shown as Unreserved in the Educational Fund.

D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by (a) the School Board itself or (b) the finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes.

During the fiscal year ended June 30, 2014, the Board of Education adopted a fund balance policy to maintain a minimum of three months operating expenses in the Educational Fund. At June 30, 2014, three months operating expenses were \$1,832,942 in the Educational Fund. This balance is included in the financial statements as Unreserved.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

Note #3 – Fund Balance Reporting (cont'd.)

E. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Operating Funds for amounts that have not been restricted, committed, or assigned to specific purposes within the General Funds. Unassigned Fund Balance amounts are shown in the financial statements as Unreserved Fund Balances in the Educational and Working Cash Funds.

F. Regulatory – Fund Balance Definitions

Reserved Fund Balances are those balances that are reserved for a specified purpose, other than the regular purpose of any given fund. Unreserved Fund Balances are all balances that are not reserved for a specific purpose other than the specified purpose of a fund.

G. Reconciliation of Fund Balance Reporting

The first five columns of the following table represent Fund Balance Reporting according to generally accepted accounting principles. The last two columns represent Fund Balance Reporting under the regulatory basis of accounting utilized in preparation of the financial statements.

Fund	Generally Accepted Accounting Principles					Regulatory Basis	
	Nonspendable	Restricted	Committed	Assigned	Unassigned	Financial Statements - Reserved	Financial Statements- Unreserved
Educational	0	136,844	555,024	1,832,942	1,631,328	136,844	4,019,294
Operations & Maintenance	0	1,800,019	0	0	0	48,500	1,751,519
Transportation	0	255,856	0	0	0	0	255,856
Municipal Retirement	0	350,584	0	0	0	227,104	123,480
Working Cash	0	0	0	0	2,067,022	0	2,067,022
Tort Liability	0	56,220	0	0	0	0	56,220
Fire Prevention and Safety	0	382,791	0	0	0	0	382,791
Fiduciary Funds	48,687	5,686	0	0	0	54,373	0

H. Expenditures of Fund Balance

Unless specifically identified, expenditures act to first reduce restricted balances, then committed balances, next assigned balances, and finally unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

Note #4 – Deposits and Investments

The District is allowed to invest in securities as authorized by the District's investment policy, Sections 2 and 6 of the Public Funds Investment Act (30 ILCS 235), and Section 8-7 of the School Code of Illinois. These include the following items:

- (1) in bonds, notes, certificates of indebtedness, treasury bills, or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest;
- (2) in interest-bearing savings accounts, interest-bearing certificates of deposits, interest-bearing time deposits, or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act;
- (3) in short-term obligations of corporations organized in the United States with assets exceeding \$500,000,000;
- (4) in money market mutual funds registered under the Investment Company Act of 1940, 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;
- (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 Treasurer's Investment Pool created under Section 17 of the State Treasurer Act;
- (8) in the Illinois School District Liquid Asset Fund Plus;
- (9) in repurchase agreements of government securities 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, 2014, the carrying amount of the District's deposits with financial institutions, which includes demand deposits, savings accounts, and certificates of deposit, was \$9,246,830, and the bank balance was \$9,314,118. As of June 30, 2014, 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):

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

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

Custodial Credit Risk Related to Deposits with Financial Institutions (cont'd.)

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Risk Class #1	6,256,580	6,323,461
Risk Class #2	0	0
Risk Class #3	2,144,666	2,145,075
Risk Class #4	<u>845,583</u>	<u>845,583</u>
	<u>9,246,830</u>	<u>9,314,118</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.

During the year ended June 30, 2014, the depository banks used by the District had pledged \$9,911,728 in marketable securities to secure the District's deposits in excess of the amount insured by the FDIC. Of the total pledged securities, \$5,074,374 is held by an independent financial institution, while \$4,837,354 is 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, 2014.

Note #5 - Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	<u>Balance July 1, 2013</u>	<u>Additions</u>	<u>Deletions*</u>	<u>Balance June 30, 2014</u>
Non-Depreciable Land	241,877	0	0	241,877
Permanent Buildings	16,075,361	0	0	16,075,361
Improvements Other than Buildings	2,218,261	96,697	0	2,314,958
10 – Year Equipment	1,111,926	110,425	0	1,222,351
3 – Year Equipment	<u>7,445</u>	<u>0</u>	<u>0</u>	<u>7,445</u>
Totals	<u>19,654,870</u>	<u>207,122</u>	<u>0</u>	<u>19,861,992</u>

*Deletions include the removal of fully depreciated equipment and equipment traded or sold.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

Note #6 - Retirement Fund Commitments

A. Teacher's Retirement System of the State of Illinois

The school district participates in the Teacher's Retirement System of the State of Illinois (TRS). TRS is a cost-sharing, multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago.

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 the primary responsibility for funding 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 nonannuitants 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, 2014, was 9.4 percent of creditable earnings. The same contribution rate applies to members whose first contributing service is on or after January 1, 2011, the effective date of the benefit changes contained in Public Act 96-0889. 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, 2013 and 2012.

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

On-behalf contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the district. For the year ended June 30, 2014, State of Illinois contributions were based on 35.41 percent of creditable earnings not paid from federal funds, and the district recognized revenue and expenditures of \$1,525,512 in pension contributions that the State of Illinois paid directly to TRS. For the years ended June 30, 2013, and June 30, 2012, the State of Illinois contribution rates as percentages of creditable earnings not paid from federal funds were 28.05 percent (\$1,156,557) and 24.91 percent (\$1,041,166), respectively.

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, 2014, were \$25,294. Contributions for the years ended June 30, 2013, and June 30, 2012, were \$24,289 and \$25,057, 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 has been in effect since the fiscal year ended June 30, 2006, employer contributions for employees paid from federal and special trust funds will be the same as the state contribution rate to TRS. Public Act 98-0674 now requires the two rates to be the same.

For the year ended June 30, 2014, the employer pension contribution was 35.41 percent of salaries paid from federal and special trust funds. For the years ended June 30, 2013 and 2012, the employer contribution was 28.05 and 24.91 percent, respectively. For the year ended June 30, 2014, salaries totaling \$52,884 were paid from federal and special trust funds that required employer contributions of \$18,726. For the years ended June 30, 2013, and June 30, 2012, required district contributions were \$18,102 and \$35,004, 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.

The maximum employer ERO contribution under the current program is 146.5 percent and applies when the member is age 55 at retirement.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

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

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

Early Retirement Option (ERO) (cont'd.)

For the year ended June 30, 2014, the district paid \$0 to TRS for employer contributions under the ERO program. For the years ended June 30, 2013, and June 30, 2012, the district paid \$3,290 and \$0 in employer ERO contributions, respectively.

Salary increases over 6 percent and excess sick leave.

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, 2014, the district paid \$10,059 to TRS for employer contributions due on salary increases in excess of 6 percent. For the years ended June 30, 2013, and June 30, 2012, the district paid \$7,783 and \$219 to TRS 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 rate reported by the district during the four-year sick leave review period, and the TRS total normal cost rate (17.29 percent of salary during the year ended June 30, 2014).

For the year ended June 30, 2014, 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, 2013, and June 30, 2012, 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, 2013. The report for the year ended June 30, 2014, is expected to be available in late 2014.

The reports may be obtained by writing to the Teacher's Retirement System of the State of Illinois, 2815 West Washington Street, PO Box 19253, Springfield, IL 62794-9253. The most current report is also available on the TRS Web site at <http://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 Teacher's Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Beginning February 1, 2014, annuitants who were enrolled in Medicare Parts A and B may be eligible to enroll in Medicare Advantage plans.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

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. Effective July 1, 2012, in accordance with Executive Order 12-01, the plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to the TRS who are not employees of the state make a contribution to THIS Fund.

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 0.97 percent of pay during the year ended June 30, 2014. State of Illinois contributions were \$42,302 and the District recognized revenue and expenditures of this amount during the year.

State contributions intended to match active member contributions during the year ended June 30, 2013 and June 30, 2012, were 0.92 and 0.88 percent of pay, respectively. State contributions on behalf of District employees were \$38,527 and \$38,018, respectively.

- **Employer contributions to THIS Fund.** The District also makes contributions to THIS Fund. The District THIS Fund contribution was 0.72 percent during the years ended June 30, 2014, and 0.69 and 0.66 percent during the years ended June 30, 2012 and June 30, 2011, respectively. For the year ended June 30, 2014, the District paid \$31,399 to the THIS Fund. For the years ended June 30, 2013, and June 30, 2012, the District paid \$28,895 and \$28,514, respectively, which was 100 percent of the required contribution.

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: <http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>. The 2014 report is listed under "Central Management Services." Prior reports are available under "Healthcare and Family Services."

C. Illinois Municipal Retirement Fund

Plan Description. The District's defined benefit pension plan for 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 annual required contribution rate for calendar year 2013 was 11.00 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
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

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

C. Illinois Municipal Retirement Fund (cont'd.)

Annual Pension Cost. The required contribution rate for year 2013 was \$133,212.

Three-Year Trend Information for the Regular Plan

Fiscal Year <u>Ending</u>	Annual Pension Cost (APC)	Percentage of APC <u>Contributed</u>	Net Pension <u>Obligation</u>
12/31/13	133,212	100%	\$0
12/31/12	129,290	100%	0
12/31/11	116,449	100%	0

The required contribution for 2013 was determined as part of the December 31, 2011, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2011, 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 20% corridor between the actuarial and market value of assets. The District's Regular plan's unfunded actuarial accrued liability at December 31, 2011 is being amortized as a level percentage of projected payroll on an open 30 year basis.

Funding Status. As of December 31, 2013, the most recent actuarial valuation date, the Regular plan was 80.34 percent funded. The actuarial accrued liability for benefits was \$2,925,333 and the actuarial value of assets was \$2,350,114, resulting in an underfunded actuarial accrued liability (UAAL) of \$575,219. The covered payroll for the calendar year 2013 (annual payroll of active employees covered by the plan) was \$1,211,018 and the ratio of the UAAL to the covered payroll was 47 percent.

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

As of June 30, 2014, the District did not have long-term debt, capital leases or other financial arrangements.

Legal Debt Limit –

Section 5/19-1 of the Illinois School Code limits the amount of qualifying debt of the District to 13.8% of the latest equalized assessed value. The latest equalized assessed value was \$116,161,931 as of January 1, 2013.

The estimated legal debt margin of the District at June 30, 2014, was calculated as follows:

Legal Debt Limit	16,030,346
Less Qualifying Debt	<u>0</u>
Legal Debt Margin	<u>16,030,346</u>

Note #8 - Tax Anticipation Warrants

There were no tax anticipation warrants issued, retired, or outstanding during the fiscal year ended June 30, 2014.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

Note #9 - Interfund Loan and Transfers

There were no interfund loans or permanent transfers during the fiscal year ended June 30, 2014.

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, 2014, the District did not have a deficit fund balance in any fund.

Note #12 - Self-Insurance Plan

All employees of the district are covered under the State of Illinois Unemployment Insurance Act. The district elected to be self-insured, and therefore, is liable to the State for any payments made to an unemployed worker claiming benefits.

Note #13 - Contingencies

The District has received funding from state and federal grants in the current and prior years which are subject to audits by the granting agencies. The school board believes any adjustments that may arise from these audits will be insignificant to District operations.

Note #14 - Commitments

As of June 30, 2014, the District has the following constructions commitments to be paid from the Operations and Maintenance Fund:

<u>Contractor</u>	<u>Description</u>	<u>Total</u>
SKI Sealcoating & Maintenance, Inc.	Asphalt Improvements	19,450
Pederson Construction	Room Remodel/Addition	24,800
3D Contracting	Asbestos Abatement	9,500
Wyanet Carpet	Floor Tile Replacement	16,884
Larson Equipment & Furniture Co	Bleacher Replacement	<u>8,400</u>
		<u>79,034</u>

Unpaid Teacher's Contracts – Teacher's contracts for services rendered during the school year for teachers electing twelve-month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2014, the total amount of unpaid teacher's contracts for services performed during the year ended June 30, 2014, amounted to \$542,198 to be paid from the Educational Fund.

Vacation Pay – Vacation pay is considered to be an expenditure in the year paid. Eligible administrators and support staff receive vacation pay. At June 30, 2014, the estimated unused vacation pay liability is \$12,826 and is to be paid from the Educational Fund.

Sick Pay – Sick pay is considered to be an expenditure in the year paid. Accumulated sick pay benefits are available to eligible employees to use in future years. Sick pay does not vest if not used during the term of employment with the District.

Retired Teachers Health Insurance – The District pays TRS for health insurance premiums for qualified retired teachers for 60 months after retirement. However, this policy is not in the current contract and is not expected to be reinstituted in future contracts. Currently there are two retired teachers receiving this benefit. The District paid \$19,119 in health insurance premiums for retired teachers during the fiscal year ended June 30, 2014. Total estimated future payments due are \$54,215, based on the current premiums.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

Note #14 – Commitments (cont'd.)

Operating Leases

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.

On March 30, 2011 the District entered into an operating lease agreement with Sovereign Leasing, LLC, for two 2011 Chevrolet school buses. The terms of the lease require annual payments of \$9,264 through July 2014. In July 2013 the District entered into an additional operating lease agreement with Sovereign Leasing, LLC for one 2013 Chevrolet school bus. The terms of the lease require annual payments of \$6,530 through July 2015, \$8,162 July 2016 to July 2017, and \$23,297 in July 2018.

On June 19, 2014 the District entered into an operating lease agreement with VAR Resources, Inc. for chrome books. The terms of the lease require monthly payments of \$4,034 through May 2018.

As of June 30, 2014, the District's future leasing commitments by fiscal year are as follows:

Fiscal Year <u>Ending June 30,</u>	Lease <u>Payments</u>
2015	\$51,863
2016	54,944
2017	56,576
2018	52,541
2019	<u>13,297</u>
Total Lease Payments	<u>229,221</u>

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

For the year ended June 30, 2014, the District made disbursements or transfers in excess of budgeted amounts in the following fund:

	<u>Disbursements</u>	<u>Budget</u>
Transportation Fund	850,869	805,509

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 worker's compensation. During the year ended June 30, 2014, 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.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

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, 2014 the District's future payments under this program are estimated to total \$85,826.

The District agreed to a Severance Payment in lieu of the above retirement incentive in the amount of \$20,259 to be paid during the year ended June 30, 2015.

Note #19 – Subsequent Events

The District evaluates events and transactions that occur subsequent to year-end for potential recognition or disclosure in the financial statements through the date of the Independent Auditor's Report, which is date the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
COMBINING SCHEDULE OF ASSETS, LIABILITIES, FUND BALANCE,
AND OTHER CREDITS ARISING FROM CASH TRANSACTIONS
ALL TRUST AND AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Primary School Activity Fund	Elementary Activity Fund	Junior High School Activity Fund	High School Activity Funds	Wellness Committee	Trust Funds	Total
ASSETS							
Cash and Cash Equivalents	8,058.52	11,334.38	14,712.12	57,801.97	23,603.96	54,372.67	169,883.62
Total Assets	8,058.52	11,334.38	14,712.12	57,801.97	23,603.96	54,372.67	169,883.62
LIABILITIES							
Due to Other Organizations	8,058.52	11,334.38	14,712.12	57,801.97	23,603.96	0.00	115,510.95
Total Liabilities	8,058.52	11,334.38	14,712.12	57,801.97	23,603.96	0.00	115,510.95
FUND BALANCE AND OTHER CREDITS							
Reserved Fund Balance			0.00	0.00	0.00	48,687.00	48,687.00
Net Assets Available for Benefits	0.00	0.00	0.00	0.00	0.00	5,685.67	5,685.67
Total Fund Balance and Other Credits	0.00	0.00	0.00	0.00	0.00	54,372.67	54,372.67
TOTAL LIABILITIES, FUND BALANCE, AND OTHER CREDITS	8,058.52	11,334.38	14,712.12	57,801.97	23,603.96	54,372.67	169,883.62

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE
PRIMARY SCHOOL ACTIVITY FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Beginning Balance	Increases	Decreases	Ending Balance
<u>ASSETS</u>				
Cash and Cash Equivalents	8,241.20	11,676.75	11,859.43	8,058.52
Total Assets	<u>8,241.20</u>	<u>11,676.75</u>	<u>11,859.43</u>	<u>8,058.52</u>
<u>LIABILITIES (Due to other Organizations)</u>				
General	8,241.20	11,676.75	11,859.43	8,058.52
Total Liabilities (Due to other Organizations)	<u>8,241.20</u>	<u>11,676.75</u>	<u>11,859.43</u>	<u>8,058.52</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>8,241.20</u>	<u>11,676.75</u>	<u>11,859.43</u>	<u>8,058.52</u>

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE
ELEMENTARY ACTIVITY FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Beginning Balance	Increases	Decreases	Ending Balance
<u>ASSETS</u>				
Cash and Cash Equivalents	10,805.49	10,552.82	10,023.93	11,334.38
Total Assets	<u>10,805.49</u>	<u>10,552.82</u>	<u>10,023.93</u>	<u>11,334.38</u>
 <u>LIABILITIES (Due to other Organizations)</u>				
Elementary Activity Fund	10,805.49	10,552.82	10,023.93	11,334.38
Total Liabilities (Due to other Organizations)	<u>10,805.49</u>	<u>10,552.82</u>	<u>10,023.93</u>	<u>11,334.38</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>10,805.49</u>	<u>10,552.82</u>	<u>10,023.93</u>	<u>11,334.38</u>

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE
JUNIOR HIGH SCHOOL ACTIVITY FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Beginning Balance	Increases	Decreases	Ending Balance
<u>ASSETS</u>				
Cash and Cash Equivalents	12,267.98	71,954.67	69,510.53	14,712.12
Total Assets	<u>12,267.98</u>	<u>71,954.67</u>	<u>69,510.53</u>	<u>14,712.12</u>
<u>LIABILITIES (Due to other Organizations)</u>				
Cheerleaders	165.11	5,513.12	5,479.86	198.37
Girl's Athletic Fund	5,765.46	23,337.98	20,907.30	8,196.14
Puma Crew	2,441.12	2,534.13	3,826.00	1,149.25
Staff Soda	2,850.28	33,300.44	31,705.40	4,445.32
Student Council	<u>1,046.01</u>	<u>7,269.00</u>	<u>7,591.97</u>	<u>723.04</u>
Total Liabilities (Due to other Organizations)	<u>12,267.98</u>	<u>71,954.67</u>	<u>69,510.53</u>	<u>14,712.12</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>12,267.98</u>	<u>71,954.67</u>	<u>69,510.53</u>	<u>14,712.12</u>

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE
HIGH SCHOOL ACTIVITY FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Beginning Balance	Increases	Decreases	Ending Balance
<u>ASSETS</u>				
Cash and Cash Equivalents	55,206.03	159,479.15	156,883.21	57,801.97
Total Assets	55,206.03	159,479.15	156,883.21	57,801.97
<u>LIABILITIES (Due to other Organizations)</u>				
Adult Education	37.48	0.00	0.00	37.48
Art	165.39	871.60	745.55	291.44
Athletic	1,853.48	0.00	864.25	989.23
Baseball	33.56	7,006.00	5,778.42	1,261.14
Boy's Basketball	2,282.05	13,202.00	13,201.38	2,282.67
Cable Club	1,707.17	0.00	192.50	1,514.67
Cheerleading	802.99	5,384.79	4,598.65	1,589.13
Class of 1988- Attendance Award	1,026.76	7.72	0.00	1,034.48
Class of 2009	445.18	0.00	0.00	445.18
Class of 2011	1,987.60	0.00	0.00	1,987.60
Class of 2012	990.43	0.00	0.00	990.43
Class of 2013	3,267.89	0.00	679.69	2,588.20
Class of 2014	3,526.25	0.00	2,037.81	1,488.44
Class of 2015	2,064.06	15,113.71	17,002.86	174.91
Class of 2016	972.06	2,190.64	1,865.40	1,297.30
Class of 2017	0.00	4,075.69	1,796.80	2,278.89
Computer Club	333.40	0.00	0.00	333.40
Condolence	16.14	90.00	43.50	62.64
Drama Club	1,587.33	1,672.00	1,472.95	1,786.38
Faculty Soda Fund	929.34	2,164.75	2,207.47	886.62
FFA	507.28	2,450.19	2,540.98	416.49
Girl's Basketball	1,956.01	7,750.00	7,613.28	2,092.73
Girl's Softball	81.74	1,868.90	1,475.41	475.23
Girl's Golf	0.00	1,277.50	771.08	506.42
Golf	567.60	1,057.50	774.00	851.10
Greenhouse Project	300.00	0.00	0.00	300.00
Interact Club	2,062.14	1,626.56	1,602.80	2,085.90
Journalism Club	5,738.90	12,101.01	11,482.41	6,357.50
Landscaping	188.79	25.46	0.00	214.25
Media Club	1,009.17	523.40	145.00	1,387.57
Message Board	55.84	0.00	0.00	55.84
Music (Band)	16.75	3,971.76	3,836.86	151.65
Music (Chours)	22.19	0.00	0.00	22.19
National Honor Society	1,222.98	0.00	475.97	747.01
Office	7,480.50	11,797.39	13,184.75	6,093.14
Oldies Club	106.17	0.00	0.00	106.17
Panteras	0.44	5,100.60	5,100.95	0.09
PC Enterprises	318.06	2,692.65	1,889.15	1,121.56
Scholastic Bowl	213.63	200.00	0.00	413.63
Science Club	39.70	0.00	0.00	39.70

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE
HIGH SCHOOL ACTIVITY FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Beginning Balance	Increases	Decreases	Ending Balance
Student Council	3,781.34	4,108.70	2,989.14	4,900.90
Tournament Athletics	1,745.04	35,230.00	34,249.46	2,725.58
Track	2,123.78	4,809.04	4,806.34	2,126.48
Volleyball	1,639.42	8,751.30	9,100.11	1,290.61
Wrestling	0.00	2,358.29	2,358.29	0.00
Total Liabilities (Due to other Organizations)	55,206.03	159,479.15	156,883.21	57,801.97
<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>55,206.03</u>	<u>159,479.15</u>	<u>156,883.21</u>	<u>57,801.97</u>

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE
WELLNESS COMMITTEE
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Beginning Balance	Increases	Decreases	Ending Balance
<u>ASSETS</u>				
Cash and Cash Equivalents	25,753.03	10,355.31	12,504.38	23,603.96
Total Assets	<u>25,753.03</u>	<u>10,355.31</u>	<u>12,504.38</u>	<u>23,603.96</u>
<u>LIABILITIES (Due to other Organizations)</u>				
Wellness Committee	25,753.03	10,355.31	12,504.38	23,603.96
Total Liabilities (Due to other Organizations)	<u>25,753.03</u>	<u>10,355.31</u>	<u>12,504.38</u>	<u>23,603.96</u>
<u>FUND BALANCE</u>	0.00	0.00	0.00	0.00
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>25,753.03</u>	<u>10,355.31</u>	<u>12,504.38</u>	<u>23,603.96</u>

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE
TRUST FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Beginning Balance	Increases	Decreases	Ending Balance
<u>ASSETS</u>				
Cash and Cash Equivalents	54,391.14	81.53	100.00	54,372.67
Total Assets	54,391.14	81.53	100.00	54,372.67
<u>LIABILITIES (Due to other Organizations)</u>	0.00	0.00	0.00	0.00
<u>FUND BALANCE AND OTHER CREDITS</u>				
Reserved				
Sarah G. Swancy 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	48,687.00	0.00	0.00	48,687.00
Unreserved				
Sarah G. Swancy Trust Fund	2,680.58	66.31	0.00	2,746.89
Fred H. Farnsworth Trust Fund	3,023.56	15.22	100.00	2,938.78
Total Unreserved	5,704.14	81.53	100.00	5,685.67
Total Fund Balance and Other Credits	54,391.14	81.53	100.00	54,372.67
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	54,391.14	81.53	100.00	54,372.67

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
SCHEDULE OF TAXES EXTENDED AND COLLECTED
JUNE 30, 2014

	Educational Levy	Special Education Levy	Leasing Levy	Operation & Maintenance Levy	Transportation Levy	Municipal Retirement Levy	Social Security Levy	Working Cash Levy	Tort Immunity Levy	Fire Safety Levy	Total All Levies
<u>2011 Levy</u>											
Assessed Valuation 115,549,102											
Tax Rate per \$100.00	2.72000	0.04000	0.05000	0.50000	0.20000	0.12117	0.01731	0.04457	0.00000	0.05000	3.74305
Taxes Extended	3,142,936	46,220	57,775	577,746	231,098	140,011	20,002	51,500	-	57,775	4,325,063
Taxes Collected 99.82%	3,137,418	46,138	57,673	576,731	230,692	139,765	19,966	51,410	-	57,673	4,317,466
<u>2012 Levy</u>											
Assessed Valuation 113,750,442											
Tax Rate per \$100.00	2.71989	0.04000	0.05000	0.50000	0.20000	0.09079	0.09079	0.05000	0.16860	0.05000	3.96007
Taxes Extended	3,093,887	45,500	56,875	568,752	227,501	103,274	103,274	56,875	191,783	56,875	4,504,596
Taxes Collected 99.76%	3,086,554	45,392	56,740	567,404	226,962	103,029	103,029	56,740	191,329	56,740	4,493,919
<u>2013 Levy</u>											
Assessed Valuation 116,161,931											
Tax Rate per \$100.00	2.72000	0.04000	0.05000	0.50000	0.20000	0.11822	0.00000	0.05000	0.21953	0.05000	3.94775
Taxes Extended	3,159,605	46,465	58,081	580,810	232,324	137,327	-	58,081	255,010	58,081	4,585,784

Due to ROE on October 15th
Due to ISBE on November 15th
SD/JA14

☒ School District
Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division
100 North First Street, Springfield, Illinois 62777-0001
217/785-8779
Illinois School District/Joint Agreement
Annual Financial Report *
June 30, 2014

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 County CUSD No. 535

Address:

400 E. Silverspoon Avenue

City:

Granville

Email Address:

mccracken@pschools535.org

Zip Code:

61326

Accounting Basis:

☒ CASH
☐ ACCRUAL

Filing Status:

Submit electronic AFR directly to ISBE

Click on the Link to Submit:

Send ISBE a File

0

Annual Financial Report

Type of Auditor's Report Issued:

☒ Qualified ☐ Unqualified
☒ Adverse
☐ Disclaimer

☒ Reviewed by District Superintendent/Administrator

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 financial statement or federal awards findings issued?

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

District Superintendent/Administrator Name (Type or Print):

Jay McCracken

Email Address:

mccracken@pschools535.org

Telephone:

815-882-2800

Fax Number:

815-882-2802

Email Address:

815-882-2800

Telephone:

815-882-2802

Fax Number:

815-882-2802

Township Treasurer Name (Type or print)

Email Address:

Telephone:

Fax Number:

Signature & Date:

Jay R. McCracken 10/14/14
This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter 1, Subchapter C (Part 100).
ISBE Form SD50-35/JA50-60 (05/14)

Certified Public Accountant Information

Name of Auditing Firm:

Gorenz and Associates, Ltd.

Name of Audit Manager:

Thomas R. Peffer, CPA

Address:

4200 N. Knoxville Ave.

City:

Peoria

Phone Number:

309-685-7621

IL License Number:

060-009381

Expiration Date:

1/1/2015

Email Address:

tpfeffer@gorenzcpa.com

ISBE Use Only

☐ 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, Subtitle A, Chapter 1, Subchapter C, Part 100.
In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule.
Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code (cell).

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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 Auditing Standards" were utilized
[Single Audit Act A-133](#)

Qualifications of Auditing Firm

- * School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period
- * A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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: _____
- ☒ 22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

Adverse due to regulatory basis of accounting
Disclosures required by GASB 45 have not been included in the financial statements

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

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

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

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

Date:

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

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

- * School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program for the current peer review.
- * A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

Comments Applicable to the Auditor's Questionnaire:**Gorenz and Associates, Ltd.**

Name of Audit Firm (print)

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

Gorenz and Associates, Ltd.

Signature

10/07/2014

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 2013				Equalized Assessed Valuation (EAV):				116,161,931				
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	9,263,530		9,107,889		155,641		8,279,035						
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	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,		16,030,346										
32	☒ 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													

ESTIMATED FINANCIAL PROFILE SUMMARY

(Go to the following website for reference to the Financial Profile)

www.isbe.net/sfrms/p/profile.htm

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q
1																
2																
3																
4																
5																
6																
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39																
40																
41																

District Name: Putnam County CUSD No. 535
District Code: 43-078-5350-26
County Name: Putnam

1. Fund Balance to Revenue Ratio:

Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)
 Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)
 (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

Total		Ratio	Score
Funds 10, 20, 40, 70 + (50 & 80 if negative)	8,279,035.00	0.894	4
Funds 10, 20, 40, & 70,	9,263,530.00		0.35
Minus Funds 10 & 20	0.00		1.40

2. Expenditures to Revenue Ratio:

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)
 Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)
 (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)
 Possible Adjustment:

Total		Ratio	Score
Funds 10, 20 & 40	9,107,889.00	0.983	4
Funds 10, 20, 40 & 70,	9,263,530.00		0
Minus Funds 10 & 20	0.00		0.35
	0		1.40

3. Days Cash on Hand:

Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)
 Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)

Total		Days	Score
Funds 10, 20, 40 & 70	8,287,351.00	327.56	4
Funds 10, 20, 40 divided by 360	25,299.69		0.10
			0.40

4. Percent of Short-Term Borrowing Maximum Remaining:

Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)
 EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)

Total		Percent	Score
Funds 10, 20 & 40	0.00	100.00	4
(.85 x EAV) x Sum of Combined Tax Rates	3,376,827.33		0.10
			0.40

5. Percent of Long-Term Debt Margin Remaining:

Long-Term Debt Outstanding (P3, Cell H37)
 Total Long-Term Debt Allowed (P3, Cell H31)

Total		Percent	Score
	0.00	100.00	4
	16,030,346.48		0.10
			0.40

Total Profile Score: 4.00 *

Estimated 2015 Financial Profile Designation: RECOGNITION

* 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, 2014

	A	B	C	D	E	F	G	H	I	J	K
	ASSETS	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		4,164,454	1,800,019	0	255,856	350,584	0	2,067,022	56,220	382,791
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	0	0	0	0	0	0	0	0	0
13	Total Current Assets		4,164,454	1,800,019	0	255,856	350,584	0	2,067,022	56,220	382,791
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	8,316	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	0	0	0	0	0	0	0	0	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	Total Current Liabilities		8,316	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	136,844	48,500	0	0	227,104	0	0	0	0
39	Unreserved Fund Balance	730	4,019,294	1,751,519	0	255,856	123,480	0	2,067,022	56,220	382,791
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		4,164,454	1,800,019	0	255,856	350,584	0	2,067,022	56,220	382,791

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2014

1	A	B	L	M	N
	ASSETS	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
2					
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		169,884		
5	Investments	120	0		
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160	0		
10	Inventory	170	0		
11	Prepaid Items	180	0		
12	Other Current Assets (Describe & Itemize)	190	0		
13	Total Current Assets		169,884		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		241,877	
17	Building & Building Improvements	230		16,075,361	
18	Site Improvements & Infrastructure	240		2,314,958	
19	Capitalized Equipment	250		1,229,796	
20	Construction in Progress	260		0	
21	Amount Available in Debt Service Funds	340			0
22	Amount to be Provided for Payment on Long-Term Debt				0
23	Total Capital Assets	350		19,861,992	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			
34	Total Current Liabilities		115,511		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			0
37	Total Long-Term Liabilities		54,373		0
38	Reserved Fund Balance	714	0		
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			19,861,992	
41	Total Liabilities and Fund Balance		169,884	19,861,992	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, 2014

A	B	C	D	E	F	G	H	I	J	K
Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
RECEIPTS/REVENUES										
1										
2										
3										
4	Local Sources	1000	6,277,575	589,737	0	235,854	381,310	0	64,761	243,313
5	Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0	0	0
6	State Sources	3000	1,098,734	48,500	0	575,082	0	0	0	0
7	Federal Sources	4000	373,287	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		7,749,596	638,237	0	810,936	381,310	64,761	243,313	58,334
9	Receipts/Revenues for "On Behalf" Payments ²	3998	1,567,814	0	0	0	0	0	0	0
10	Total Receipts/Revenues		9,317,410	638,237	0	810,936	381,310	64,761	243,313	58,334
DISBURSEMENTS/EXPENDITURES										
11	Instruction	1000	5,224,045				128,138			
13	Support Services	2000	2,002,057	916,631		850,869	166,547	0	265,636	0
14	Community Services	3000	0	0	0	0	0	0	0	0
15	Payments to Other Districts & Governmental Units	4000	114,287	0	0	0	0	0	0	0
16	Debt Service	5000	0	0	0	0	0	0	0	0
17	Total Direct Disbursements/Expenditures		7,340,389	916,631	0	850,869	294,685	0	265,636	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	1,567,814	0	0	0	0	0	0	0
19	Total Disbursements/Expenditures		8,908,203	916,631	0	850,869	294,685	0	265,636	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		409,207	(278,394)	0	(39,933)	86,625	64,761	(22,323)	58,334
OTHER SOURCES/USES OF FUNDS										
21										
22	OTHER SOURCES OF FUNDS (7000)									
23	PERMANENT TRANSFER FROM VARIOUS FUNDS									
24	Assignment of the Working Cash Fund ¹²	7110								
25	Abatement of the Working Cash Fund ¹²	7110	0	0	0	0	0	0	0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0	0	0
27	Transfer Among Funds	7130	0	0	0	0	0	0	0	0
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0						
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160		0						
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170			0					
32	SALE OF BONDS (7200)									
33	Principal on Bonds Sold	7210	0	0	0	0	0	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0	0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0	0	0	0	0
36	Sale or Compensation for Fixed Assets ⁶	7300	0	0	0	0	0	0	0	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400								
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500								
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600								
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0					
41	Transfer to Capital Projects Fund	7800						0		
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0	0	0
43	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0
44	Total Other Sources of Funds		0	0	0	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)									
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)									
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110						0		
48	Transfer of Working Cash Fund Interest ¹²	8120						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, 2014

1	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2	Transfer Among Funds	8130	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0
51	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160	0	0	0	0	0	0	0	0	0
52	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170	0	0	0	0	0	0	0	0	0
53	Taxes Pledged to Pay Principal on Capital Leases	8410	0	0	0	0	0	0	0	0	0
54	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0	0	0	0	0	0	0	0
55	Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	0	0	0	0	0	0	0	0
56	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0	0	0	0	0	0	0	0
57	Taxes Pledged to Pay Interest on Capital Leases	8510	0	0	0	0	0	0	0	0	0
58	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0	0	0	0	0	0	0	0
59	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0	0	0	0	0	0	0	0
60	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0	0	0	0	0	0	0	0
61	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0	0	0	0	0	0	0	0
62	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0	0	0	0	0	0	0	0
63	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0	0	0	0	0	0	0	0
64	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0	0	0	0	0	0	0	0
65	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0	0	0	0	0	0	0	0
66	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0	0	0	0	0	0	0	0
67	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0	0	0	0	0	0	0	0
68	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0	0	0	0	0	0	0	0
69	Taxes Transferred to Pay for Capital Projects	8810	0	0	0	0	0	0	0	0	0
70	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0	0	0	0	0	0	0	0
71	Other Revenues Pledged to Pay for Capital Projects	8830	0	0	0	0	0	0	0	0	0
72	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0	0	0	0	0	0	0	0
73	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0	0	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		0	0	0	0	0	0	0	0	0
76	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)		409,207	(278,394)	0	(39,933)	86,625	0	64,761	(22,323)	58,334
78	Expenditures/Disbursements and Other Uses of Funds		3,746,931	2,078,413	0	295,789	263,959	0	2,002,261	78,543	324,457
79	Fund Balances - July 1, 2013		0	0	0	0	0	0	0	0	0
80	Other Changes in Fund Balances - Increases (Decreases)		4,156,138	1,800,019	0	255,856	350,564	0	2,067,022	56,220	382,791
81	Fund Balances - June 30, 2014										

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2014**

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
2											
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies (1110-1120) ⁷		3,087,750	567,624	0	227,050	103,082	0	56,760	191,329	56,762
6	Leasing Purposes Levy ⁸	1130	56,762	0			0				
7	Special Education Purposes Levy	1140	45,410	0		0	103,037	0			
8	FICA/Medicare Only Purposes Levies	1150						0			
9	Area Vocational Construction Purposes Levy	1160		0	0						
10	Summer School Purposes Levy	1170		0		0			0	0	0
11	Other Tax Levies (Describe & Itemize)	1190		0	0	227,050	206,119	0	56,760	191,329	56,762
12	Total Ad Valorem Taxes Levied By District		3,189,922	567,624	0	227,050	206,119	0	56,760	191,329	56,762
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210	3,496	622	0	249	226	0	62	210	62
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	2,499,713	0	0	0	174,252	0	0	50,000	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		2,503,209	622	0	249	174,478	0	62	50,210	62
19	TUITION										
20	Regular - Tuition from Pupils or Parents (In State)	1311	0								
21	Regular - Tuition from Other Districts (In State)	1312	268,473								
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	37,323								
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		305,796								
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, 2014**

	A	B	C	D	E	F	G	H	I	J	K
1	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
2											
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	15,531	6,081	0	1,189	713	0	7,939	517	1,510
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		15,531	6,081	0	1,189	713	0	7,939	517	1,510
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	96,286								
70	Sales to Pupils - Breakfast	1612	10,723								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	8,181								
73	Sales to Adults	1620	4,285								
74	Other Food Service (Describe & Itemize)	1690	0								
75	Total Food Service		119,475								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	21,722	0							
78	Admissions - Other (Describe & Itemize)	1719	9,389	0							
79	Fees	1720	13,710	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	8,608	0							
82	Total District/School Activity Income		53,429	0							
83	TEXTBOOK INCOME										
84	Rentals - Regular Textbooks	1811	37,585								
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		37,585								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910	0	0							
96	Contributions and Donations from Private Sources	1920	26,413	350	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	0					
99	Refund of Prior Years Expenditures	1950	14,898	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	0								
102	Proceeds from Vendors Contracts	1980	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983			0			0			

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2014**

A		B	C	D	E	F	G	H	I	J	K
Description		Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
104	Payment from Other Districts	1991	0	0	0	0	0	0	0	0	0
105	Sale of Vocational Projects	1992	0	0	0	0	0	0	0	0	0
106	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0	0	0	0
107	Other Local Revenues (Describe & Itemize)	1999	11,317	15,060	0	7,366	0	0	0	1,257	0
108	Total Other Revenue from Local Sources		52,628	15,410	0	7,366	0	0	0	1,257	0
109	Total Receipts/Revenues from Local Sources	1000	6,277,575	589,737	0	235,854	381,310	0	64,761	243,313	58,334
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)											
110	Flow-through Revenue from State Sources	2100	0	0	0	0	0	0	0	0	0
111	Flow-through Revenue from Federal Sources	2200	0	0	0	0	0	0	0	0	0
112	Other Flow-Through (Describe & Itemize)	2300	0	0	0	0	0	0	0	0	0
113	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0	0	0	0
114											
115											
RECEIPTS/REVENUES FROM STATE SOURCES (3000)											
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid - Sec. 18-8.05	3001	509,069	0	0	0	0	0	0	0	0
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0	0	0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0	0	0	0
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0	0	0	0
121	Total Unrestricted Grants-In-Aid		509,069	0	0	0	0	0	0	0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	33,082	0	0	0	0	0	0	0	0
125	Special Education - Extraordinary	3105	140,667	0	0	0	0	0	0	0	0
126	Special Education - Personnel	3110	271,847	0	0	0	0	0	0	0	0
127	Special Education - Orphanage - Individual	3120	0	0	0	0	0	0	0	0	0
128	Special Education - Orphanage - Summer	3130	0	0	0	0	0	0	0	0	0
129	Special Education - Summer School	3145	350	0	0	0	0	0	0	0	0
130	Special Education - Other (Describe & Itemize)	3199	0	0	0	0	0	0	0	0	0
131	Total Special Education		445,946	0	0	0	0	0	0	0	0
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200	15,808	0	0	0	0	0	0	0	0
134	CTE - Secondary Program Improvement (CTEI)	3220	0	0	0	0	0	0	0	0	0
135	CTE - WECCEP	3225	2,588	0	0	0	0	0	0	0	0
136	CTE - Agriculture Education	3235	0	0	0	0	0	0	0	0	0
137	CTE - Instructor Practicum	3240	0	0	0	0	0	0	0	0	0
138	CTE - Student Organizations	3270	0	0	0	0	0	0	0	0	0
139	CTE - Other (Describe & Itemize)	3299	0	0	0	0	0	0	0	0	0
140	Total Career and Technical Education		18,396	0	0	0	0	0	0	0	0
141	BILINGUAL EDUCATION										
142	Bilingual Ed - Downstate - TPI and TBE	3305	90	0	0	0	0	0	0	0	0
143	Bilingual Education Downstate - Transitional Bilingual Education	3310	0	0	0	0	0	0	0	0	0
144	Total Bilingual Ed		90	0	0	0	0	0	0	0	0
145	State Free Lunch & Breakfast	3360	2,968	0	0	0	0	0	0	0	0
146	School Breakfast Initiative	3365	0	0	0	0	0	0	0	0	0
147	Driver Education	3370	10,427	0	0	0	0	0	0	0	0
148	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
149	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0

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**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2014**

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
196	School Breakfast Program	4220	35,052				0				
197	Summer Food Service Admin/Program	4225	0				0				
198	Child & Adult Care Food Program	4226	0				0				
199	Fresh Fruits & Vegetables	4240	0				0				
200	Food Service - Other (Describe & Itemize)	4299	0				0				
201	Total Food Service		173,075				0				
202	TITLE I										
203	Title I - Low Income	4300	73,282	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)	4389	0	0		0	0				
211	Total Title I		73,282	0		0	0				
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400	0	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		0	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	20,280	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		20,280	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins - Title III - Tech Prep	4770	0	0			0				
227	CTE - Other (Describe & Itemize)	4799	7,999	0			0				
228	Total CTE - Perkins		7,999	0			0				
229	Federal - Adult Education	4810	0	0			0				
230	ARRA - General State Aid - Education Stabilization	4850	0	0		0	0				
231	ARRA - Title I - Low Income	4851	0	0		0	0				
232	ARRA - Title I - Neglected, Private	4852	0	0		0	0				
233	ARRA - Title I - Delinquent, Private	4853	0	0		0	0				
234	ARRA - Title I - School Improvement (Part A)	4854	0	0		0	0				
235	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0		0	0				
236	ARRA - IDEA - Part B - Preschool	4856	0	0		0	0				
237	ARRA - IDEA - Part B - Flow-Through	4857	0	0		0	0				
238	ARRA - Title IID - Technology-Formula	4860	0	0		0	0				
239	ARRA - Title IID - Technology-Competitive	4861	0	0		0	0				
240	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
241	ARRA - Child Nutrition Equipment Assistance	4863	0	0		0	0				
242	Impact Aid Formula Grants	4864	0	0		0	0				
243	Impact Aid Competitive Grants	4865	0	0		0	0				
244	Qualified Zone Academy Bond Tax Credits	4866	0	0		0	0				
245	Qualified School Construction Bond Credits	4867	0	0		0	0				
246	Build America Bond Tax Credits	4868	0	0		0	0				
247	Build America Bond Interest Reimbursement	4869	0	0		0	0				

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2014**

	A	B	C	D	E	F	G	H	I	J	K
1	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
2											
248	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
249	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
250	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
251	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
252	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
253	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
254	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
255	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
256	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
257	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
258	Other ARRA Funds XI	4880	0	0	0	0	0	0		0	0
259	Total Stimulus Programs		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901	0								
261	Advanced Placement Fee/International Baccalaureate	4904	0		0		0				
262	Emergency Immigrant Assistance	4905	0			0	0				
263	Title III - English Language Acquisition	4909	0			0	0				
264	Learn & Serve America	4910	0				0				
265	McKinney Education for Homeless Children	4920	0	0		0	0				
266	Title II - Eisenhower Professional Development Formula	4930	42,054	0		0	0				
267	Title II - Teacher Quality	4932	0	0		0	0				
268	Federal Charter Schools	4960	0	0		0	0				
269	Medicaid Matching Funds - Administrative Outreach	4991	21,524	0		0	0				
270	Medicaid Matching Funds - Fee-for-Service Program	4992	25,098	0		0	0				
271	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	9,975	0		0	0	0			0
272	Total Restricted Grants-in-Aid Received from the Federal Govt Thru the State		373,287	0	0	0	0	0		0	0
273	Total Receipts/Revenues from Federal Sources	4000	373,287	0	0	0	0	0	0	0	0
274	Total Direct Receipts/Revenues		7,749,596	638,237	0	810,936	381,310	0	64,761	243,313	58,334

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2014

A	B	C	D	E	F	G	H	I	J	K	L
Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
10 - EDUCATIONAL FUND (ED)											
4 INSTRUCTION (ED)											
5 Regular Programs	1100	2,274,488	603,614	30,881	164,821	83,891	1,649	0	0	3,159,344	3,437,857
6 Tuition Payment to Charter Schools	1115			0						0	0
7 Pre-K Programs	1125	127,377	16,094	1,256	10,964	0	0	0	0	156,691	166,300
8 Special Education Programs (Functions 1200-1220)	1200	839,167	133,772	93,338	32,058	0	0	0	0	1,098,335	1,182,975
9 Special Education Programs Pre-K	1225	56,106	11,712	0	734	0	0	0	0	68,552	71,220
10 Remedial and Supplemental Programs K-12	1250	60,248	31,358	17,027	5,251	6,822	0	0	0	120,706	108,840
11 Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12 Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13 CTE Programs	1400	153,480	52,738	1,937	10,901	0	0	0	0	219,056	231,310
14 Interscholastic Programs	1500	172,379	20,199	24,203	23,380	6,767	11,319	0	0	258,247	256,600
15 Summer School Programs	1600	13,191	104	0	51	0	0	0	0	13,346	24,450
16 Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
17 Drivers Education Programs	1700	10,930	2,993	2,750	0	0	0	0	0	16,673	26,350
18 Bilingual Programs	1800	0	0	15	0	0	0	0	0	15	304
19 Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20 Pre-K Programs - Private Tuition	1910						0			0	0
21 Regular K-12 Programs - Private Tuition	1911						0			0	0
22 Special Education Programs K-12 - Private Tuition	1912						114,080			114,080	70,000
23 Special Education Programs Pre-K - Tuition	1913						0			0	0
24 Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
25 Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
26 Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
27 CTE Programs - Private Tuition	1917						0			0	0
28 Interscholastic Programs - Private Tuition	1918						0			0	0
29 Summer School Programs - Private Tuition	1919						0			0	0
30 Gifted Programs - Private Tuition	1920						0			0	0
31 Bilingual Programs - Private Tuition	1921						0			0	0
32 Truants Alternative/Optional Ed Programs - Private Tuition	1922						0			0	0
33 Total Instruction ^{1e}	1000	3,707,366	872,584	171,407	248,160	97,480	127,048	0	0	5,224,045	5,574,206
SUPPORT SERVICES (ED)											
35 SUPPORT SERVICES - PUPILS											
36 Attendance & Social Work Services	2110	121,943	27,411	972	1,412	0	0	0	0	151,738	166,370
37 Guidance Services	2120	61,737	15,876	444	0	0	0	0	0	78,057	80,000
38 Health Services	2130	31,135	6,774	1,246	1,124	0	0	0	0	40,279	42,950
39 Psychological Services	2140	47,464	3,315	1,611	1,282	0	0	0	0	53,672	52,950
40 Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0
41 Other Support Services - Pupils (Describe & Itemize)	2190	0	0	5,148	0	0	0	0	0	5,148	9,000
42 Total Support Services - Pupils	2100	262,279	53,376	9,421	3,818	0	0	0	0	328,884	354,270
SUPPORT SERVICES - INSTRUCTIONAL STAFF											
44 Improvement of Instruction Services	2210	36,429	5,407	6,120	12,608	0	0	0	0	60,564	102,900
45 Educational Media Services	2220	176,013	35,975	50,535	16,998	0	0	0	0	279,521	295,990
46 Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	0
47 Total Support Services - Instructional Staff	2200	212,442	41,382	56,655	29,606	0	0	0	0	340,085	396,890
SUPPORT SERVICES - GENERAL ADMINISTRATION											
49 Board of Education Services	2310	5,594	66	36,998	39,515	0	19,601	0	0	103,274	116,150
50 Executive Administration Services	2320	97,246	27,941	9,218	8,555	0	912	0	0	143,872	142,483
51 Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
52 Tort Immunity Services	2360 -	0	0	0	0	0	0	0	0	0	0
53 Total Support Services - General Administration	2300	102,840	28,007	47,716	48,070	0	20,513	0	0	247,146	258,633

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2014

A	B	C	D	E	F	G	H	I	J	K	L
Description	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1											
2											
SUPPORT SERVICES - SCHOOL ADMINISTRATION											
54 Office of the Principal Services	2410	427,838	147,750	9,285	8,656	0	2,834	0	0	596,363	606,920
56 Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
57 Total Support Services - School Administration	2400	427,838	147,750	9,285	8,656	0	2,834	0	0	596,363	606,920
SUPPORT SERVICES - BUSINESS											
58 Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
60 Fiscal Services	2520	87,757	7,042	472	0	0	320	0	0	95,591	98,050
61 Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
62 Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
63 Food Services	2560	142,260	1	561	239,114	0	102	0	0	382,038	400,176
64 Internal Services	2570	0	0	0	0	0	0	0	0	0	0
65 Total Support Services - Business	2500	230,017	7,043	1,033	239,114	0	422	0	0	477,629	498,226
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	4,340	0	0	0	0	0	4,340	6,200
69 Staff Services	2640	0	0	0	0	0	0	0	0	0	0
70 Data Processing Services	2660	0	0	0	7,600	0	0	0	0	7,600	19,600
71 Total Support Services - Central	2600	0	0	4,340	7,600	0	0	0	0	11,940	25,800
72 Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
73 Total Support Services	2000	1,235,416	277,558	128,450	336,864	0	23,769	0	0	2,002,057	2,142,739
74 COMMUNITY SERVICES (ED)	3000	0	0	0	0	0	0	0	0	0	0
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			7,725			7,725	12,000
79 Payments for Adult/Continuing Education Programs	4130			0			0			0	0
80 Payments for CTE Programs	4140			0			2,593			2,593	30,000
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	10,000
83 Total Payments to Dist & Other Govt Units (In-State)	4100			0			10,318			10,318	52,000
84 Payments for Regular Programs - Tuition	4210						3,563			3,563	4,000
85 Payments for Special Education Programs - Tuition	4220						71,156			71,156	170,000
86 Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
87 Payments for CTE Programs - Tuition	4240						29,250			29,250	0
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						103,969			103,969	174,000
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, 2014

A	B	C	D	E	F	G	H	I	J	K	L
Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1											
2											
96	Payments for CTE Programs - Transfers	4340					0			0	0
97	Payments for Community College Program - Transfers	4370					0			0	0
98	Payments for Other Programs - Transfers	4380					0			0	0
99	Other Payments to In-State Govt Units - Transfers	4390		0			0			0	0
100	Total Payments to Other District & Govt Units - Transfers (In-State)	4300		0			0			0	0
101	Payments to Other Dist & Govt Units (Out-of-State)	4400		0			0			0	0
102	Total Payments to Other District & Govt Units	4000		0			114,287			114,287	228,000
103	DEBT SERVICES (ED)										
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
105	Tax Anticipation Warrants	5110					0			0	0
106	Tax Anticipation Notes	5120					0			0	0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130					0			0	0
108	State Aid Anticipation Certificates	5140					0			0	0
109	Other Interest on Short-Term Debt	5150					0			0	0
110	Total Interest on Short-Term Debt	5100					0			0	0
111	Debt Services - Interest on Long-Term Debt	5200					0			0	0
112	Total Debt Services	5000					0			0	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000									10,000
114	Total Direct Disbursements/Expenditures		4,942,782	1,150,142	299,857	585,024	97,480	265,104	0	7,340,389	7,952,945
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									409,207	
116											
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)										
118	SUPPORT SERVICES (O&M)										
119	SUPPORT SERVICES - PUPILS										
120	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
121	SUPPORT SERVICES - BUSINESS										
122	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0
123	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0
124	Operation & Maintenance of Plant Services	2540	296,465	29,934	210,996	269,562	109,642	32	0	916,631	974,600
125	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
126	Food Services	2560									
127	Total Support Services - Business	2500	296,465	29,934	210,996	269,562	109,642	32	0	916,631	974,600
128	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
129	Total Support Services	2000	296,465	29,934	210,996	269,562	109,642	32	0	916,631	974,600
130	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)										
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
133	Payments for Special Education Programs	4120			0		0			0	0
134	Payments for CTE Programs	4140			0		0			0	0
135	Other Payments to In-State Govt Units (Describe & Itemize)	4190					0			0	0
136	Total Payments to Other Govt Units (In-State)	4100			0		0			0	0
137	Payments to Other Govt Units (Out of State)	4400			0		0			0	0
138	Total Payments to Other Dist & Govt Units	4000			0		0			0	0
139	DEBT SERVICES (O&M)	5000									
140	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
141	Tax Anticipation Warrants	5110					0			0	0
142	Tax Anticipation Notes	5120					0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2014

A	B	C	D	E	F	G	H	I	J	K	L
Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2											
143	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130								0	0
144	State Aid Anticipation Certificates	5140								0	0
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150								0	0
146	Total Debt Service - Interest on Short-Term Debt	5100								0	0
147	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200								0	0
148	Total Debt Services	5000								0	0
149	PROVISIONS FOR CONTINGENCIES (O&M)	6000								0	0
150	Total Direct Disbursements/Expenditures		29,934	210,996	269,562	109,642	32	0	0	916,631	914,600
151	Excess (Deficiency) of Receipts/Revenues/Over	296,465								(278,394)	
152											
153	30 - DEBT SERVICES (DS)										
154	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000								0	0
155	DEBT SERVICES (DS)	5000								0	0
156	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT									0	0
157	Tax Anticipation Warrants	5110								0	0
158	Tax Anticipation Notes	5120								0	0
159	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130								0	0
160	State Aid Anticipation Certificates	5140								0	0
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150								0	0
162	Total Debt Services - Interest On Short-Term Debt	5100								0	0
163	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200								0	0
164	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300								0	0
165	DEBT SERVICES - OTHER (Describe & Itemize)	5400								0	0
166	Total Debt Services	5000								0	0
167	PROVISION FOR CONTINGENCIES (DS)	6000								0	0
168	Total Disbursements/Expenditures									0	0
169	Excess (Deficiency) of Receipts/Revenues Over									0	0
170	Disbursements/Expenditures									0	0
171	40 - TRANSPORTATION FUND (TR)										
172	SUPPORT SERVICES (TR)										
173	SUPPORT SERVICES - PUPILS										
174	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
175	SUPPORT SERVICES - BUSINESS										
176	Pupil Transportation Services	2550	24,391	4,278	816,869	5,331	0	0	0	850,869	805,509
177	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
178	Total Support Services	2000	24,391	4,278	816,869	5,331	0	0	0	850,869	805,509
179	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0
180	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)										
181	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
182	Payments for Regular Programs	4110			0					0	0
183	Payments for Special Education Programs	4120			0					0	0
184	Payments for Adult/Continuing Education Programs	4130			0					0	0
185	Payments for CTE Programs	4140			0					0	0
186	Payments for Community College Programs	4170			0					0	0
187	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0					0	0
188	Total Payments to Other Govt. Units (In-State)	4100			0					0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2014

A	B	C	D	E	F	G	H	I	J	K	L
Description	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
1											
2											
189	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)										
190	Total Payments to Other Dist & Govt Units	4400								0	0
191	DEBT SERVICES (TR)										
192	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										
193	Tax Anticipation Warrants		5110							0	0
194	Tax Anticipation Notes		5120							0	0
195	Corporate Personal Prop. Repl. Tax Anticipation Notes		5130							0	0
196	State Aid Anticipation Certificates		5140							0	0
197	Other Interest on Short-Term Debt (Describe & Itemize)		5150							0	0
198	Total Debt Services - Interest On Short-Term Debt	5100								0	0
199	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200								0	0
200	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300								0	0
201	DEBT SERVICES - OTHER (Describe & Itemize)	5400								0	0
202	Total Debt Services									0	0
203	PROVISION FOR CONTINGENCIES (TR)										
204	Total Disbursements/Expenditures	6000								850,869	805,509
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										
206										(39,933)	
207	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MRSS)										
208	INSTRUCTION (MRSS)										
209	Regular Programs	1100	38,908							38,908	42,270
210	Pre-K Programs	1125	11,031							11,031	14,300
211	Special Education Programs (Functions 1200-1220)	1200	65,369							65,369	71,375
212	Special Education Programs - Pre-K	1225	3,856							3,856	4,350
213	Remedial and Supplemental Programs - K-12	1250	1,120							1,120	3,732
214	Remedial and Supplemental Programs - Pre-K	1275	0							0	0
215	Adult/Continuing Education Programs	1300	0							0	0
216	CTE Programs	1400	1,810							1,810	2,375
217	Interdisciplinary Programs	1500	5,473							5,473	7,850
218	Summer School Programs	1600	390							390	350
219	Gifted Programs	1650	0							0	0
220	Driver's Education Programs	1700	181							181	500
221	Bilingual Programs	1800	0							0	0
222	Tuants' Alternative & Optional Programs	1900	0							0	0
223	Total Instruction	1000	128,138							128,138	147,102
224	SUPPORT SERVICES (MRSS)	2000									
225	SUPPORT SERVICES - PUPILS										
226	Attendance & Social Work Services	2110	4,040							4,040	4,950
227	Guidance Services	2120	877							877	1,000
228	Health Services	2130	6,360							6,360	7,400
229	Psychological Services	2140	3,061							3,061	3,675
230	Speech Pathology & Audiology Services	2150	0							0	0
231	Other Support Services - Pupils (Describe & Itemize)	2190	0							0	0
232	Total Support Services - Pupils	2100	14,338							14,338	17,025
233	SUPPORT SERVICES - INSTRUCTIONAL STAFF										
234	Improvement of Instruction Services	2210	716							716	2,050
235	Educational Media Services	2220	15,640							15,640	16,500
236	Assessment & Testing	2230	0							0	0
237	Total Support Services - Instructional Staff	2200	16,356							16,356	18,550

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2014

A	B	C	D	E	F	G	H	I	J	K	L
Description	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
2											
SUPPORT SERVICES - GENERAL ADMINISTRATION											
238											
239	2310		455							455	875
240	2320		1,426							1,426	1,600
241	2330		0							0	0
242	2361		0							0	0
243	2362		0							0	0
244	2363		0							0	0
245	2364		0							0	0
246	2365		6,248							6,248	0
247	2366		0							0	0
248	2367		0							0	0
249	2368		0							0	0
250	2369		0							0	0
251	2300		8,129							8,129	2,475
Total Support Services - General Administration										8,129	
252	2410		22,064							22,064	25,300
253	2490		0							0	0
254	2490		0							0	0
255	2400		22,064							22,064	25,300
SUPPORT SERVICES - BUSINESS											
256	2510		0							0	0
257	2520		16,633							16,633	16,900
258	2530		0							0	0
259	2540		59,751							59,751	64,100
260	2550		3,060							3,060	3,600
261	2560		26,216							26,216	30,775
262	2570		0							0	0
263	2500		105,660							105,660	115,375
264	2610		0							0	0
265	2620		0							0	0
266	2630		0							0	0
267	2640		0							0	0
268	2660		0							0	0
269	2600		0							0	0
270	2900		0							0	0
271	2000		166,547							166,547	178,725
272	3000		0							0	0
273											
274											
275											
276	4120		0							0	0
277	4140		0							0	0
278	4000		0							0	0
279											
280											
281	5110		0							0	0
282	5120		0							0	0
283	5130		0							0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2014

A	B	C	D	E	F	G	H	I	J	K	L
Description	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2											
284	State Aid Anticipation Certificates	5140								0	0
285	Other (Describe & Itemize)	5150								0	0
286	Total Debt Services - Interest	5000								0	0
287	PROVISION FOR CONTINGENCIES (MR/SS)	6000								294,685	325,827
288	Total Disbursements/Expenditures		294,685								
289	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									86,625	
290											
291	60 - CAPITAL PROJECTS (CP)										
292	SUPPORT SERVICES (CP)										
293	SUPPORT SERVICES - BUSINESS										
294	Facilities Acquisition and Construction Services	2330	0	0	0	0	0	0	0	0	0
295	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
296	Total Support Services	2000	0	0	0	0	0	0	0	0	0
297	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)										
298	PAYMENTS TO OTHER GOVT UNITS (In-State)										
299	Payments to Other Govt Units (In-State)	4100		0						0	0
300	Payments for Special Education Programs	4120		0						0	0
301	Payments for CTE Programs	4140		0						0	0
302	Other Payments to In-State Govt. Units (Describe & Itemize)	4190		0						0	0
303	Total Payments to Other Dist & Govt Units	4000		0						0	0
304	PROVISION FOR CONTINGENCIES (S&C/I)	6000									
305	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
306	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									0	
307											
308	70 - WORKING CASH (WC)										
309											
310	80 - TORT FUND (TF)										
311	SUPPORT SERVICES - GENERAL ADMINISTRATION										
312	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0
313	Workers' Compensation or Workers' Occupation Disease	2362									
314	Acas Payments	2363	0	0	29,292	0	0	0	0	29,292	35,000
315	Unemployment Insurance Payments	2364	0	0	8,372	0	0	0	0	8,372	20,000
316	Insurance Payments (Regular or Self-Insurance)	2364	0	0	58,497	0	0	0	0	58,497	66,700
317	Risk Management and Claims Services Payments	2365	149,135	1,306	8,393	0	0	0	0	158,834	169,096
318	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0
319	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	0	0	0	0	0	0	0
320	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0
321	Legal Services	2369	0	0	10,641	0	0	0	0	10,641	20,000
322	Property Insurance (Buildings & Grounds)	2371	0	0	0	0	0	0	0	0	0
323	Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0	0	10,000
324	Total Support Services - General Administration	2000	149,135	1,306	115,195	0	0	0	0	265,636	320,796
325	DEBT SERVICES (TF)	5000									
326	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
327	Tax Anticipation Warrants	5110								0	0
328	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130								0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2014

A	B	C	D	E	F	G	H	I	J	K	L
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	
2	5150						0			0	0
328											
329	5000						0			0	0
330	6000										
331		149,135	1,306	115,195	0	0	0	0	0	265,636	320,796
332										(22,323)	
333											
334											
90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
336											
336											
337	2530	0	0	0	0	0	0	0	0	0	0
338	2540	0	0	0	0	0	0	0	0	0	0
339	2500	0	0	0	0	0	0	0	0	0	0
340	2900	0	0	0	0	0	0	0	0	0	0
341	2000	0	0	0	0	0	0	0	0	0	0
342											
343	4190										
344	4000										
345											
346											
347	5110										
348	5150										
349	5100										
350	5200										
351	5300										
352	5000										
353	6000										
354		0	0	0	0	0	0	0	0	0	0
355											
356										58,334	

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---			(100)	(200)	(300)	(400)	DISBURSEMENTS			(600)	(700)	(800)	(900)
	ARRA Revenue Source Code	Acct #	ARRA Receipts	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures				
3	Beginning Balance July 1, 2013		0													
4	ARRA - General State Aid	4850	0									0				
5	ARRA - Title I Low Income	4851	0									0				
6	ARRA - Title I Neglected - Private	4852	0									0				
7	ARRA - Title I Delinquent - Private	4853	0									0				
8	ARRA - Title I School Improvement (Part A)	4854	0									0				
9	ARRA - Title I School Improvement (Section 1003g)	4855	0									0				
10	ARRA - IDEA Part B Preschool	4856	0									0				
11	ARRA - IDEA Part B Flow Through	4857	0									0				
12	ARRA - Title II D Technology Formula	4860	0									0				
13	ARRA - Title II D Technology Competitive	4861	0									0				
14	ARRA - McKinney - Vento Homeless Education	4862	0									0				
15	ARRA - Child Nutrition Equipment Assistance	4863	0									0				
16	Impact Aid Construction Formula	4864	0									0				
17	Impact Aid Construction Competitive	4865	0									0				
18	Impact Aid Construction	4866	0									0				
19	OSCB Tax Credits	4867	0									0				
20	Build America Bonds Tax Credits	4868	0									0				
21	Build America Bonds Interest Reimbursement	4869	0									0				
22	ARRA - General State Aid - Other Gov Services Stabilization	4870	0									0				
23	ARRA - Other II	4871	0									0				
24	ARRA - Other III	4872	0									0				
25	ARRA - Other IV	4873	0									0				
26	ARRA - Other V	4874	0									0				
27	ARRA - Early Childhood	4875	0									0				
28	ARRA - Other VII	4876	0									0				
29	ARRA - Other VIII	4877	0									0				
30	ARRA - Other IX	4878	0									0				
31	ARRA - Other X	4879	0									0				
32	ARRA - Other XI	4880	0									0				
33	Total ARRA Programs		0	0	0	0	0	0	0	0	0	0				
34	Ending Balance June 30, 2014		0	0	0	0	0	0	0	0	0	0				
35																
36																
37																
38																
39																
40																
41																
42																
43																
44																
45																
46																
47																
48																
49																
50																
51																
52																
53																
54																
55																
56																

1. 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 7-1-13 Thru 6-30-14 (from 2012 Levy & Prior Levies) *	Taxes Received (from the 2013 Levy)	Taxes Received (from 2012 & Prior Levies) (Column B - C)	Total Estimated Taxes (from the 2013 Levy)	Estimated Taxes Due (from the 2013 Levy) (Column E - C)
3						
4	Educational	3,087,750		3,087,750	3,159,605	3,159,605
5	Operations & Maintenance	567,624		567,624	580,810	580,810
6	Debt Services **	0		0	0	0
7	Transportation	227,050		227,050	232,324	232,324
8	Municipal Retirement	103,082		103,082	137,327	137,327
9	Capital Improvements	0		0	0	0
10	Working Cash	56,760		56,760	58,081	58,081
11	Tort Immunity	191,329		191,329	255,010	255,010
12	Fire Prevention & Safety	56,762		56,762	58,081	58,081
13	Leasing Levy	56,762		56,762	58,081	58,081
14	Special Education	45,410		45,410	46,465	46,465
15	Area Vocational Construction	0		0	0	0
16	Social Security/Medicare Only	103,037		103,037	0	0
17	Summer School	0		0	0	0
18	Other (Describe & Itemize)	0		0	0	0
19	Totals	4,495,566	0	4,495,566	4,585,784	4,585,784
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACRFUAL 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 07/01/13	Issued 07/01/13 Through 06/30/14	Retired 07/01/13 Through 06/30/14	Outstanding Ending 06/30/14				
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 07/1/13	Issued 7/1/13 thru 6/30/14	Any differences described and itemized	Retired 7/1/13 thru 6/30/14	Outstanding 6/30/14	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		8. Other		9. Other	
53	2. Funding Bonds		5. Tort Judgment Bonds							
54	3. Refunding Bonds		6. Building Bonds							
55										

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

	A	B	C	D	E	F	G	H	I	J	K
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, 2013										
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		45,410			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500		21			
7	Drivers' Education Fees					10-1970					
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					10,427
10	Other Receipts (Describe & itemize on tab "Itemization 32")										
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						0	45,431	0	0	10,427
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000					
15	Facilities Acquisition & Construction Services					20 or 60-2530		45,341			10,427
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	45,341	0	0	10,427
24	Ending Cash Basis Fund Balance as of June 30, 2014						0	90	0	0	0
25	Reserved Fund Balance					714					
26	Unreserved Fund Balance					730	0	90	0	0	0
27											
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a										
29											
30	Yes ☐ No ☐					Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? If yes, list in the aggregate the following:					
31						Total Claims Payments:					
32						Total Reserve Remaining:					
33	Using the following categories, list all other Tort Immunity expenditures not included in line 30 above. Include the total dollar amount for each category.										
34											
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										
45											
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 the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund <u>other</u> than Tort Immunity Fund (80).										
47											
48	^b 55 ILCS 5/6-1006.7										

	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 7-1-13	Add: Additions 2013-14	Less: Deletions 2013-14	Cost 6-30-14	Life In Years	Accumulated Depreciation 7-1-13	Add: Depreciation Allowable 2013-14	Less: Depreciation Deletions 2013-14	Accumulated Depreciation 6-30-14	Balance Undepreciated 6-30-14
5	Works of Art & Historical Treasures	210	0			0		0			0	0
6	Land	220										
7	Non-Depreciable Land	221	241,877			241,877						241,877
8	Depreciable Land	222	0			0		0			0	0
9	Buildings	230										
10	Permanent Buildings	231	16,075,361			16,075,361	50	5,628,382	314,509		5,942,891	10,132,470
11	Temporary Buildings	232	0			0	25	0			0	0
12	Improvements Other than Buildings (Infrastructure)	240	2,218,261	96,697		2,314,958	20	680,609	109,792		790,401	1,524,557
13	Capitalized Equipment	250										
14	10 Yr Schedule	251	1,111,926	110,425		1,222,351	10	644,757	119,361		764,118	458,233
15	5 Yr Schedule	252	0			0	5	0			0	0
16	3 Yr Schedule	253	7,445			7,445	3	7,445			7,445	0
17	Construction in Progress	260	0			0	--					0
18	Total Capital Assets	200	19,654,870	207,122	0	19,861,992		6,961,193	543,662	0	7,504,855	12,357,137
19	Non-Capitalized Equipment					0						
20	Allowable Depreciation	700				0			543,662			

	A	B	C	D	E	F	G
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2013-14)						
2	<i>This schedule is completed for school districts only.</i>						
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		\$	7,340,389	
9	O&M	Expenditures 15-22, L149	Total Expenditures			916,631	
10	DS	Expenditures 15-22, L167	Total Expenditures			0	
11	TR	Expenditures 15-22, L203	Total Expenditures			850,869	
12	MR/SS	Expenditures 15-22, L287	Total Expenditures			294,685	
13	TORT	Expenditures 15-22, L330	Total Expenditures			265,636	
14							
15				Total Expenditures	\$	9,668,210	
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			155,691	
35	ED	Expenditures 15-22, L8, Col K - (G+I)	1225 Special Education Programs Pre-K			68,552	
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			13,346	
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			114,080	
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			114,287	
54	ED	Expenditures 15-22, L113, Col G	- Capital Outlay			97,480	
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			109,642	
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			11,031	
68	MR/SS	Expenditures 15-22, L211, Col K	1225 Special Education Programs - Pre-K			3,856	
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			390	
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				Total Deductions	\$	688,355	
76				Total Operating Expenses (Regular K-12)		8,979,855	
77				9 Mo ADA (See the General State Aid Claim for 2013-2014 (ISBE 54-33, L12)		822.14	
78				Estimated OEPP *	\$	10,922.54	
79							

Printed: 10/3/2014
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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							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	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>							
11	Value of Commodities Received for Fiscal Year 2014 <i>(Include the value of commodities when determining if an A-133 is required.)</i>							
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 Programs							
17								
18								
19	Instruction							
20	Support Services:							
21	Pupil	1000	Restricted Program		Unrestricted Program			
22	Instructional Staff	2100	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
23	General Admin.	2200		343,232		343,232		
24	School Admin	2300		356,441		356,441		
25	Business:	2400		520,911		520,911		
26	Direction of Business Spt. Srv.	2510		618,427		618,427		
27	Fiscal Services	2520	0	0	0	0		
28	Oper. & Maint. Plant Services	2540	112,224	0	112,224	0		
29	Pupil Transportation	2550		866,740		866,740		
30	Food Services	2560		853,929		853,929		
31	Internal Services	2570	0	175,679	0	175,679		
32	Central:			0		0		
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvp, Eval. Srv.	2620		0		0		
35	Information Services	2630		4,340		4,340		
36	Staff Services	2640	0	0	0	0		
37	Data Processing Services	2660	7,600	0	7,600	0		
38	Other:	2900		0		0		
39	Community Services	3000		0		0		
40	Total		119,824	8,994,402	986,564	8,127,662		
41			Restricted Rate		Unrestricted Rate			
42			Total Indirect Costs:	119,824	Total Indirect costs:	986,564		
43			Total Direct Costs:	8,994,402	Total Direct Costs:	8,127,662		
44			=	1.33%	=	12.14%		
45								

	A	B	C	D	E
1	REPORT ON SHARED SERVICES OR OUTSOURCING School Code, Section 17-1.1 (<i>Public Act 97-0357</i>) Fiscal Year Ending June 30, 2014				
2					
3					
4					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years. For additional information, please see the following website: http://www.isbe.net/sfms/afr/afr.htm .				
6	Putnam County CUSD No. 535				
7	43078535026				
8	☐ Check if the schedule is not applicable.	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
9	Indicate with an (X) if Deficit Reduction Plan Is Required for Annual Budget ➡				
10	Service or Function (<i>Check all that apply</i>)			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning	X	X		ROE MPW
12	Custodial Services				
13	Educational Shared Programs	X	X		Alternative RSSP; Area Career Center
14	Employee Benefits				
15	Energy Purchasing	X	X		Ameren Energy Marketing
16	Food Services	X	X		Food Co-op LaSalle ROE
17	Grant Writing	X	X		LEASE, SRAVTE
18	Grounds Maintenance Services				
19	Insurance				
20	Investment Pools				
21	Legal Services				
22	Maintenance Services				
23	Personnel Recruitment	X	X		IASA Job Bank
24	Professional Development	X	X		ROE, IASB, IASB, IPA, Area Districts, LEASE
25	Shared Personnel				
26	Special Education Cooperatives	X	X		LEASE
27	STEM (science, technology, engineering and math) Program Offerings	X	X		IVCC
28	Supply & Equipment Purchasing				
29	Technology Services				
30	Transportation	X	X		Johannes Buss Service (FY14)
31	Vocational Education Cooperatives	X	X		SRAVTE
32	All Other Joint/Cooperative Agreements				
33	Other	X	X		PC Sheriffs Dept. PCES, PC Health Dept.
34					
35	Additional space for Column (D) - Barriers to Implementation:				
36					
37					
38					
40	Additional space for Column (E) - Name of LEA:				
41					
42					
43					
44					

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

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

School District Name: Putnam County CUSD No. 535
RCDT Number: 43-078-5350-26

Description	Funct. No.	Actual Expenditures, Fiscal Year 2014			Budgeted Expenditures, Fiscal Year 2015		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	143,872		143,872	149,864		149,864
2. Special Area Administration Services	2330	0		0			0
3. Other Support Services - School Administration	2490	0		0			0
4. Direction of Business Support Services	2510	0	0	0			0
5. Internal Services	2570	0		0			0
6. Direction of Central Support Services	2610	0		0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		143,872	0	143,872	149,864	0	149,864
9. Percent Increase (Decrease) for FY2015 (Budgeted) over FY2014 (Actual)							4%

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2014" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2014.
I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2015" agree with the amounts on the budget adopted by the Board of Education.

(Date)

Signature of Superintendent

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

☐ The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.

☐ The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2014 to ensure inclusion in the Fall 2014 report, postmarked by January 16, 2015 to ensure inclusion in the Spring 2014 report, or postmarked by August 14, 2015 to ensure inclusion in the Fall 2015 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 10, Line 72 - Sales to Pupils - Other Milk Sales \$8,181
2. Page 10, Line 78 - Admissions - Other Tournament & Theatre Admissions \$9,389
3. Page 10, Line 81 - Other District/School Activity Revenue PE Resale and Music Resale \$8,608
4. Page 11, Line 107 - Other Revenue from Local Sources
 - Educational Fund - Refunds and Reimbursements \$11,317
 - Operations and Maintenance Fund - Refunds and Reimbursements \$15,060
 - Transportation Fund - Refunds and Reimbursements \$7,366
 - Tort Fund - Miscellaneous Refunds \$1,257
5. Page 12, Line 171 Other Restricted Revenue from State Sources TRS refund \$1,486
6. Page 13, Line 227 - CTE - Other Perkins Title III \$7,999
7. Page 14, Line 271 - Other Restricted Revenue from Federal Sources STEP Grant \$9,975
8. Page 15, Line 41 - Other Support Services - Pupils Computer support - Mediacom

Gorenz and Associates, Ltd.

Certified Public Accountants

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

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

Independent Auditor's Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of Putnam County Community Unit School District No. 535 as of and for the fiscal year ended June 30, 2014 as listed in the table of contents and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions prescribed and permitted by the Illinois State Board of Education. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note #1 of the financial statements, the financial statements are prepared by Putnam County Community Unit School District No. 535 on the basis of the financial reporting provisions prescribed by the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the audit requirements of State of Illinois.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note #1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Putnam County Community Unit School District No. 535 as of June 30, 2014, or changes in financial position for the year then ended.

Basis for Qualified Opinion

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.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the possible effects of the matter discussed in the Basis for Qualified Opinion paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and fund balances arising from cash transactions of Putnam County Community Unit School District No. 535 as of June 30, 2014, and its revenue received and expenditures disbursed during the fiscal year then ended and the respective budgetary comparison statements, in accordance with the financial reporting provisions prescribed by the Illinois State Board of Education and described in Note #1.

Other Reporting Responsibilities***Supplemental Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary schedules on pages 23 through 26, statistical section on pages 27 through 29 and the itemization schedule on page 33, and Schedules for Trust and Agency Funds are presented for the purposes of additional analysis and are not a required part of the financial statements of Putnam County Community Unit School District No. 535. Such information, except for the average daily attendance figure, included in the computation of operating expense per pupil on page 28 and per capita tuition charges on page 29, is the responsibility of management and has been derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The information on pages 28-30 is propagated from information in the audited financial statements, but we take no responsibility for the accuracy of those calculations.

Other Information

The information provided on pages 2 through 4, and page 36 are presented for the purposes of additional analysis and are not a required part of the financial statements of Putnam County Community Unit School District No. 535. The Report on Shared Services or Outsourcing on page 31 contains unaudited information concerning prior, current, and future year expenditures which was provided by the District. The Administrative Cost Worksheet on page 32 contains unaudited information concerning the current year budget which was provided by the District. The actual expenditure information on this page is fairly stated in all material respects in relation to the financial statements as a whole. The average daily attendance figure, included in the computation of operating expense per pupil on page 28 and per capita tuition charges on page 29, have not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

The Table of Contents references a Federal Compliance Section on Pages 37-46; however, this District was not required to have a Single Audit and this section has not been completed.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated October 7, 2014, on our consideration of Putnam County Community Unit School District No. 535 internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Putnam County Community Unit School District No. 535's internal control over financial reporting and compliance.

Gorenz and Associates, Ltd.

Peoria, Illinois
October 7, 2014

Gorenz and Associates, Ltd.

Certified Public Accountants

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

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

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

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

Report on Internal Control and Compliance

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Putnam County Community Unit School District No. 535 as of and for the year ended June 30, 2014 and the related notes to the financial statements which collectively comprise Putnam County Community Unit School District No. 535's basic financial statements, and have issued our report thereon dated October 7, 2014. Our opinion was adverse because the financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated, 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.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Putnam County Community Unit School District No. 535's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Putnam County Community Unit School District No. 535's internal control. Accordingly we do not express an opinion on the effectiveness of Putnam County Community Unit School District No. 535's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the school district's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Putnam County Community Unit School District No. 535's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Gorenz and Associates, Ltd.

Peoria, Illinois
October 7, 2014

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

Note #1 - Summary of Significant Accounting Policies

The District's accounting policies conform to the cash basis of accounting as defined by the Illinois State Board of Education Audit Guide.

A. Principles Used to Determine the Scope of the Reporting Entity

The District's reporting entity includes the District's governing board and all related organizations for which the District exercises oversight responsibility.

Component Units

The District has developed criteria to determine whether outside agencies with activities that benefit the citizens of the District, including joint agreements which serve pupils from numerous districts, should be included within its financial reporting entity. The criteria includes, but is not limited to, whether the District exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships.

Joint agreements have been determined not to be part of the reporting entity after applying the manifesting of oversight, scope of public service, and special financing relationships criteria and are, therefore, excluded from the accompanying financial statements because the District does not control the assets, operations, or management of the joint agreements. In addition, the District is not aware of any entity, which would exercise such oversight as to result in the District being considered a component unit of the entity.

B. Basis of Presentation - Fund Accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities (arising from cash transactions), fund balance, revenue received, and expenditures disbursed. The District maintains individual funds required by the State of Illinois. The various funds are summarized by type in the financial statements. These funds are grouped as required for reports filed with the Illinois State Board of Education. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following funds and account groups are used by the District:

Governmental Funds -

Governmental funds are those through which most governmental functions of the District are financed. The acquisition, use, and balances of the District's expendable financial resources and the related liabilities (arising from cash transactions) are accounted for through governmental funds.

The Educational Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Operations and Maintenance Fund is used to account for cash received from specific sources (other than those accounted for in the Capital Projects Fund or Fiduciary Funds) that are legally restricted to cash disbursements for specified purposes.

The Transportation Fund is used to account for cash received from specific sources (other than those accounted for in the Capital Projects Fund or Fiduciary Funds) that are legally restricted to cash disbursements for specified purposes.

The Illinois Municipal Retirement/Social Security Fund is used to account for cash received from specific sources (other than those accounted for in the Capital Projects Fund or Fiduciary Funds) that are legally restricted to cash for specified purposes.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

Note #1 - Summary of Significant Accounting Policies (cont'd.)

B. Basis of Presentation - Fund Accounting (cont'd.)

Governmental Funds - (cont'd.)

The Working Cash Fund accounts for financial resources held by the District to be used for temporary interfund loans to the other funds.

The Tort Fund accounts for financial resources held by the District to be used for tort immunity and tort judgment purposes.

The Fire Prevention and Safety Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Trust Funds).

Fiduciary Funds -

Fiduciary funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments, or other funds.

The Agency Funds include Student Activity Funds and Trusts Funds. They account for assets held by the District as an agent for the students, teachers, and other entities. These funds are custodial in nature and do not involve the measurement of the results of operations. The amounts due to the activity fund organizations are equal to the assets.

Governmental and Expendable Trust Funds - Measurement Focus

The financial statements of all Governmental Funds and Expendable Trust Funds focus on the measurement of spending or "financial flow" and the determination of changes in financial position rather than upon net income determination. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

General Fixed Assets and General Long-Term Debt Account Group

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated. The District records purchases of property and equipment as expenditures of various funds when paid. The District maintains a detailed list of property and equipment purchased for insurance purposes.

The District does not have a formal capitalization policy, but follows grant guidelines when applicable.

No depreciation has been provided on fixed assets in these financial statements. The Illinois State Board of Education's Annual Financial Report (ISBE Form SD50-35/JA50-60) includes depreciation of \$543,662 which has been utilized for the calculation of the per capita tuition charge, and accumulated depreciation totaling \$7,504,855. Depreciation has been computed over the estimated useful lives of the assets using the straight-line method.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

Note #1 - Summary of Significant Accounting Policies (cont'd.)

B. Basis of Presentation - Fund Accounting (cont'd.)

General Fixed Assets and General Long-Term Debt Account Group (cont'd.)

The estimated useful lives are as follows:

Depreciable Land	50 years
Buildings	
Permanent	50 years
Temporary	25 years
Infrastructure Improvements other than Building	20 years
Capitalized Equipment	3-10 years

Long-term liabilities are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. Proceeds from sales of bonds are included as receipts in the appropriate fund on the date received. Related bond principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

C. Basis of Accounting

Basis of accounting refers to when revenues received and expenditures disbursed are recognized in the account and how they are reported in the financial statements. The District maintains its accounting records for all funds and account groups on the cash basis of accounting under guidelines prescribed by the Illinois State Board of Education. Accordingly, revenues are recognized and recorded in the accounts when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions.

Cash-basis financial statements omit recognition of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions.

Proceeds from sales of bonds are included as other financing sources in the appropriate fund on the date received. Related principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

D. Budgets and Budgetary Accounting

The budget for all Governmental Funds and for the Expendable Trust Fund is prepared on the cash basis of accounting, which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5, Paragraph 17-1 of the Illinois Compiled Statutes. The original budget was passed on September 16, 2013, and was not amended. For each fund, total fund expenditures disbursed may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year.

The District follows these procedures in establishing the budgetary data reflected on the financial statements:

1. Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures disbursed and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

Note #1 - Summary of Significant Accounting Policies (cont'd.)

D. Budgets and Budgetary Accounting (cont'd.)

3. Prior to October 1, the budget is legally adopted through passage of a resolution.
4. Formal budgetary integration is employed as a management control device during the year.
5. The Board of Education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.
6. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

E. Cash and Cash Equivalents

Cash includes amounts in demand deposits and time deposit (savings) accounts. Cash equivalents include amounts in time deposits, and other investments.

F. Investments

Investments are stated at cost or amortized cost, which approximates market. The District, under 30 ILCS 235/2, may legally invest in all securities guaranteed by the full faith and credit of the United States, as well as interest-bearing savings accounts, certificates of deposit, or time deposits constituting direct obligations of banks insured by FDIC and savings and loan associates insured by FSLIC. The District may also invest in short-term obligations of the Federal National Mortgage Association, the Public Treasurer's Investment Pool, and all interest-bearing obligations of the State of Illinois.

G. Inventories

Inventory consists of expendable supplies held for consumption. The cost is recorded as an expenditure disbursed at the time the individual inventory items are purchased.

Note #2 - Property Taxes

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. Taxes are levied in Putnam, Marshall, and LaSalle Counties. The 2013 levy was passed by the Board on December 16, 2013. 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 2012 and prior tax levies.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

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>2013 Rate</u>	Actual <u>2012 Rate</u>	Actual <u>2011 Rate</u>
Educational	2.72000	2.72000	2.71989	2.72000
Operations & Maintenance	0.50000	0.50000	0.50000	0.50000
Transportation	0.20000	0.20000	0.20000	0.20000
Municipal Retirement	None	0.11822	0.09079	0.12117
Social Security	None	0.00000	0.09079	0.01731
Tort Immunity	None	0.21953	0.16860	0.00000
Leasing	0.05000	0.05000	0.05000	0.05000
Special Education	0.04000	0.04000	0.04000	0.04000
Fire Prevention and Safety	0.05000	0.05000	0.05000	0.05000
Working Cash	0.05000	<u>0.05000</u>	<u>0.05000</u>	<u>0.04457</u>
Total		<u>3.94775</u>	<u>3.96007</u>	<u>3.74305</u>

Note #3 – Fund Balance Reporting

According to Government Accounting Standards, fund balances are to be classified into five major classifications: Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. The Regulatory Model, followed by the District, only reports Reserved and Unreserved Fund Balances. Below are definitions of the differences and a reconciliation of how these balances are reported.

A. Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts.

At June 30, 2014, the Sarah G. Swaney Trust Fund consisted of \$41,500 principal (nonspendable) and \$2,681 accumulated interest in a money market account. The principal is to remain intact and the income is to be used as the Board of Education deems appropriate. This balance is included in the financial statements as Reserved in the Trust and Agency Funds.

At June 30, 2014, the Fred H. Farnsworth Trust Fund consisted of \$7,187 principal (nonspendable) and \$2,939 accumulated interest in a money market account. The principal is to remain intact and the income is to be used to finance the Fred H. Farnsworth awards for essays on the subject of ecology. The District transfers income from the Fred H. Farnsworth Trust Fund to the Educational Fund for payment of the awards. This balance is included in the financial statements as Reserved in the Trust and Agency Funds.

B. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions not controlled by the entity, such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special Revenue Funds are, by definition, restricted for those specified purposes. The District has several revenue sources received within different funds that also fall into these categories:

1. Special Education

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

1. Leasing Levy

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Educational Fund. Revenue received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance \$136,828. This balance is included in the financial statements as Reserved in the Educational Fund.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

Note #3 – Fund Balance Reporting (cont'd.)

B. Restricted Fund Balance (cont'd.)

3. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational, Operations and Maintenance, and Transportation Funds. At June 30, 2014, expenditures disbursed exceeded revenue received from state grants, resulting in a restricted balance of \$16 in the Educational Fund and \$48,500 in the Operations and Maintenance Fund.

4. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational and Transportation Funds. At June 30, 2014, the expenditures disbursed exceeded revenue received from federal grants for those specific purposes, resulting in no restricted balances.

5. Social Security

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in a restricted fund balance of \$227,104. This balance is included in the financial statements as Reserved in the Municipal Retirement/Social Security Fund.

6. Trust Funds

Cash receipts and the related cash disbursements of this fiduciary fund are accounted for in the Trust and Agency Funds. Revenue received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance of \$54,373. This balance is included in the financial statements as Reserved in the Trust and Agency Funds.

C. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (the School Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

The School Board commits fund balance by making motions or passing resolutions to adopt policies or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2014, the total amount of unpaid contracts and benefits for services performed during the fiscal year ended June 30, 2014 amounted to \$555,024 and is shown as Unreserved in the Educational Fund.

D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by (a) the School Board itself or (b) the finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes.

During the fiscal year ended June 30, 2014, the Board of Education adopted a fund balance policy to maintain a minimum of three months operating expenses in the Educational Fund. At June 30, 2014, three months operating expenses were \$1,832,942 in the Educational Fund. This balance is included in the financial statements as Unreserved.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

Note #3 – Fund Balance Reporting (cont'd.)

E. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Operating Funds for amounts that have not been restricted, committed, or assigned to specific purposes within the General Funds. Unassigned Fund Balance amounts are shown in the financial statements as Unreserved Fund Balances in the Educational and Working Cash Funds.

F. Regulatory – Fund Balance Definitions

Reserved Fund Balances are those balances that are reserved for a specified purpose, other than the regular purpose of any given fund. Unreserved Fund Balances are all balances that are not reserved for a specific purpose other than the specified purpose of a fund.

G. Reconciliation of Fund Balance Reporting

The first five columns of the following table represent Fund Balance Reporting according to generally accepted accounting principles. The last two columns represent Fund Balance Reporting under the regulatory basis of accounting utilized in preparation of the financial statements.

Fund	Generally Accepted Accounting Principles					Regulatory Basis	
	Nonspendable	Restricted	Committed	Assigned	Unassigned	Financial Statements - Reserved	Financial Statements - Unreserved
Educational	0	136,844	555,024	1,832,942	1,631,328	136,844	4,019,294
Operations & Maintenance	0	1,800,019	0	0	0	48,500	1,751,519
Transportation	0	255,856	0	0	0	0	255,856
Municipal Retirement	0	350,584	0	0	0	227,104	123,480
Working Cash	0	0	0	0	2,067,022	0	2,067,022
Tort Liability	0	56,220	0	0	0	0	56,220
Fire Prevention and Safety	0	382,791	0	0	0	0	382,791
Fiduciary Funds	48,687	5,686	0	0	0	54,373	0

H. Expenditures of Fund Balance

Unless specifically identified, expenditures act to first reduce restricted balances, then committed balances, next assigned balances, and finally unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

Note #4 – Deposits and Investments

The District is allowed to invest in securities as authorized by the District's investment policy, Sections 2 and 6 of the Public Funds Investment Act (30 ILCS 235), and Section 8-7 of the School Code of Illinois. These include the following items:

- (1) in bonds, notes, certificates of indebtedness, treasury bills, or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest;
- (2) in interest-bearing savings accounts, interest-bearing certificates of deposits, interest-bearing time deposits, or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act;
- (3) in short-term obligations of corporations organized in the United States with assets exceeding \$500,000,000;
- (4) in money market mutual funds registered under the Investment Company Act of 1940, 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;
- (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 Treasurer's Investment Pool created under Section 17 of the State Treasurer Act;
- (8) in the Illinois School District Liquid Asset Fund Plus;
- (9) in repurchase agreements of government securities 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, 2014, the carrying amount of the District's deposits with financial institutions, which includes demand deposits, savings accounts, and certificates of deposit, was \$9,246,830, and the bank balance was \$9,314,118. As of June 30, 2014, 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):

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

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

Custodial Credit Risk Related to Deposits with Financial Institutions (cont'd.)

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Risk Class #1	6,256,580	6,323,461
Risk Class #2	0	0
Risk Class #3	2,144,666	2,145,075
Risk Class #4	<u>845,583</u>	<u>845,583</u>
	<u>9,246,830</u>	<u>9,314,118</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.

During the year ended June 30, 2014, the depository banks used by the District had pledged \$9,911,728 in marketable securities to secure the District's deposits in excess of the amount insured by the FDIC. Of the total pledged securities, \$5,074,374 is held by an independent financial institution, while \$4,837,354 is 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, 2014.

Note #5 - Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	<u>Balance July 1, 2013</u>	<u>Additions</u>	<u>Deletions*</u>	<u>Balance June 30, 2014</u>
Non-Depreciable Land	241,877	0	0	241,877
Permanent Buildings	16,075,361	0	0	16,075,361
Improvements Other than Buildings	2,218,261	96,697	0	2,314,958
10 – Year Equipment	1,111,926	110,425	0	1,222,351
3 – Year Equipment	<u>7,445</u>	<u>0</u>	<u>0</u>	<u>7,445</u>
Totals	<u>19,654,870</u>	<u>207,122</u>	<u>0</u>	<u>19,861,992</u>

*Deletions include the removal of fully depreciated equipment and equipment traded or sold.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

Note #6 - Retirement Fund Commitments

A. Teacher's Retirement System of the State of Illinois

The school district participates in the Teacher's Retirement System of the State of Illinois (TRS). TRS is a cost-sharing, multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago.

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 the primary responsibility for funding 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 nonannuitants 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, 2014, was 9.4 percent of creditable earnings. The same contribution rate applies to members whose first contributing service is on or after January 1, 2011, the effective date of the benefit changes contained in Public Act 96-0889. 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, 2013 and 2012.

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

On-behalf contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the district. For the year ended June 30, 2014, State of Illinois contributions were based on 35.41 percent of creditable earnings not paid from federal funds, and the district recognized revenue and expenditures of \$1,525,512 in pension contributions that the State of Illinois paid directly to TRS. For the years ended June 30, 2013, and June 30, 2012, the State of Illinois contribution rates as percentages of creditable earnings not paid from federal funds were 28.05 percent (\$1,156,557) and 24.91 percent (\$1,041,166), respectively.

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, 2014, were \$25,294. Contributions for the years ended June 30, 2013, and June 30, 2012, were \$24,289 and \$25,057, 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 has been in effect since the fiscal year ended June 30, 2006, employer contributions for employees paid from federal and special trust funds will be the same as the state contribution rate to TRS. Public Act 98-0674 now requires the two rates to be the same.

For the year ended June 30, 2014, the employer pension contribution was 35.41 percent of salaries paid from federal and special trust funds. For the years ended June 30, 2013 and 2012, the employer contribution was 28.05 and 24.91 percent, respectively. For the year ended June 30, 2014, salaries totaling \$52,884 were paid from federal and special trust funds that required employer contributions of \$18,726. For the years ended June 30, 2013, and June 30, 2012, required district contributions were \$18,102 and \$35,004, 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.

The maximum employer ERO contribution under the current program is 146.5 percent and applies when the member is age 55 at retirement.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

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

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

Early Retirement Option (ERO) (cont'd.)

For the year ended June 30, 2014, the district paid \$0 to TRS for employer contributions under the ERO program. For the years ended June 30, 2013, and June 30, 2012, the district paid \$3,290 and \$0 in employer ERO contributions, respectively.

Salary increases over 6 percent and excess sick leave.

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, 2014, the district paid \$10,059 to TRS for employer contributions due on salary increases in excess of 6 percent. For the years ended June 30, 2013, and June 30, 2012, the district paid \$7,783 and \$219 to TRS 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 rate reported by the district during the four-year sick leave review period, and the TRS total normal cost rate (17.29 percent of salary during the year ended June 30, 2014).

For the year ended June 30, 2014, 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, 2013, and June 30, 2012, 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, 2013. The report for the year ended June 30, 2014, is expected to be available in late 2014.

The reports may be obtained by writing to the Teacher's Retirement System of the State of Illinois, 2815 West Washington Street, PO Box 19253, Springfield, IL 62794-9253. The most current report is also available on the TRS Web site at <http://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 Teacher's Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Beginning February 1, 2014, annuitants who were enrolled in Medicare Parts A and B may be eligible to enroll in Medicare Advantage plans.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

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. Effective July 1, 2012, in accordance with Executive Order 12-01, the plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to the TRS who are not employees of the state make a contribution to THIS Fund.

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 0.97 percent of pay during the year ended June 30, 2014. State of Illinois contributions were \$42,302 and the District recognized revenue and expenditures of this amount during the year.

State contributions intended to match active member contributions during the year ended June 30, 2013 and June 30, 2012, were 0.92 and 0.88 percent of pay, respectively. State contributions on behalf of District employees were \$38,527 and \$38,018, respectively.

- **Employer contributions to THIS Fund.** The District also makes contributions to THIS Fund. The District THIS Fund contribution was 0.72 percent during the years ended June 30, 2014, and 0.69 and 0.66 percent during the years ended June 30, 2012 and June 30, 2011, respectively. For the year ended June 30, 2014, the District paid \$31,399 to the THIS Fund. For the years ended June 30, 2013, and June 30, 2012, the District paid \$28,895 and \$28,514, respectively, which was 100 percent of the required contribution.

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: <http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>. The 2014 report is listed under "Central Management Services." Prior reports are available under "Healthcare and Family Services."

C. Illinois Municipal Retirement Fund

Plan Description. The District's defined benefit pension plan for 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 annual required contribution rate for calendar year 2013 was 11.00 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
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

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

C. Illinois Municipal Retirement Fund (cont'd.)

Annual Pension Cost. The required contribution rate for year 2013 was \$133,212.

Three-Year Trend Information for the Regular Plan

Fiscal Year <u>Ending</u>	Annual Pension Cost (APC)	Percentage of APC <u>Contributed</u>	Net Pension <u>Obligation</u>
12/31/13	133,212	100%	\$0
12/31/12	129,290	100%	0
12/31/11	116,449	100%	0

The required contribution for 2013 was determined as part of the December 31, 2011, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2011, 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 20% corridor between the actuarial and market value of assets. The District's Regular plan's unfunded actuarial accrued liability at December 31, 2011 is being amortized as a level percentage of projected payroll on an open 30 year basis.

Funding Status. As of December 31, 2013, the most recent actuarial valuation date, the Regular plan was 80.34 percent funded. The actuarial accrued liability for benefits was \$2,925,333 and the actuarial value of assets was \$2,350,114, resulting in an underfunded actuarial accrued liability (UAAL) of \$575,219. The covered payroll for the calendar year 2013 (annual payroll of active employees covered by the plan) was \$1,211,018 and the ratio of the UAAL to the covered payroll was 47 percent.

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

As of June 30, 2014, the District did not have long-term debt, capital leases or other financial arrangements.

Legal Debt Limit -

Section 5/19-1 of the Illinois School Code limits the amount of qualifying debt of the District to 13.8% of the latest equalized assessed value. The latest equalized assessed value was \$116,161,931 as of January 1, 2013.

The estimated legal debt margin of the District at June 30, 2014, was calculated as follows:

Legal Debt Limit	16,030,346
Less Qualifying Debt	<u>0</u>
Legal Debt Margin	<u>16,030,346</u>

Note #8 - Tax Anticipation Warrants

There were no tax anticipation warrants issued, retired, or outstanding during the fiscal year ended June 30, 2014.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

Note #9 - Interfund Loan and Transfers

There were no interfund loans or permanent transfers during the fiscal year ended June 30, 2014.

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, 2014, the District did not have a deficit fund balance in any fund.

Note #12 - Self-Insurance Plan

All employees of the district are covered under the State of Illinois Unemployment Insurance Act. The district elected to be self-insured, and therefore, is liable to the State for any payments made to an unemployed worker claiming benefits.

Note #13 - Contingencies

The District has received funding from state and federal grants in the current and prior years which are subject to audits by the granting agencies. The school board believes any adjustments that may arise from these audits will be insignificant to District operations.

Note #14 - Commitments

As of June 30, 2014, the District has the following constructions commitments to be paid from the Operations and Maintenance Fund:

<u>Contractor</u>	<u>Description</u>	<u>Total</u>
SKI Scalcoating & Maintenance, Inc.	Asphalt Improvements	19,450
Pederson Construction	Room Remodel/Addition	24,800
3D Contracting	Asbestos Abatement	9,500
Wyanet Carpet	Floor Tile Replacement	16,884
Larson Equipment & Furniture Co	Bleacher Replacement	<u>8,400</u>
		<u>79,034</u>

Unpaid Teacher's Contracts – Teacher's contracts for services rendered during the school year for teachers electing twelve-month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2014, the total amount of unpaid teacher's contracts for services performed during the year ended June 30, 2014, amounted to \$542,198 to be paid from the Educational Fund.

Vacation Pay – Vacation pay is considered to be an expenditure in the year paid. Eligible administrators and support staff receive vacation pay. At June 30, 2014, the estimated unused vacation pay liability is \$12,826 and is to be paid from the Educational Fund.

Sick Pay – Sick pay is considered to be an expenditure in the year paid. Accumulated sick pay benefits are available to eligible employees to use in future years. Sick pay does not vest if not used during the term of employment with the District.

Retired Teachers Health Insurance – The District pays TRS for health insurance premiums for qualified retired teachers for 60 months after retirement. However, this policy is not in the current contract and is not expected to be reinstituted in future contracts. Currently there are two retired teachers receiving this benefit. The District paid \$19,119 in health insurance premiums for retired teachers during the fiscal year ended June 30, 2014. Total estimated future payments due are \$54,215, based on the current premiums.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

Note #14 – Commitments (cont'd.)

Operating Leases

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.

On March 30, 2011 the District entered into an operating lease agreement with Sovereign Leasing, I.J.C, for two 2011 Chevrolet school buses. The terms of the lease require annual payments of \$9,264 through July 2014. In July 2013 the District entered into an additional operating lease agreement with Sovereign Leasing, LLC for one 2013 Chevrolet school bus. The terms of the lease require annual payments of \$6,530 through July 2015, \$8,162 July 2016 to July 2017, and \$23,297 in July 2018.

On June 19, 2014 the District entered into an operating lease agreement with VAR Resources, Inc. for chrome books. The terms of the lease require monthly payments of \$4,034 through May 2018.

As of June 30, 2014, the District's future leasing commitments by fiscal year are as follows:

Fiscal Year <u>Ending June 30,</u>	Lease <u>Payments</u>
2015	\$51,863
2016	54,944
2017	56,576
2018	52,541
2019	<u>13,297</u>
Total Lease Payments	<u>229,221</u>

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

For the year ended June 30, 2014, the District made disbursements or transfers in excess of budgeted amounts in the following fund:

	<u>Disbursements</u>	<u>Budget</u>
Transportation Fund	850,869	805,509

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 worker's compensation. During the year ended June 30, 2014, 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.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

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, 2014 the District's future payments under this program are estimated to total \$85,826.

The District agreed to a Severance Payment in lieu of the above retirement incentive in the amount of \$20,259 to be paid during the year ended June 30, 2015.

Note #19 – Subsequent Events

The District evaluates events and transactions that occur subsequent to year-end for potential recognition or disclosure in the financial statements through the date of the Independent Auditor's Report, which is date the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
COMBINING SCHEDULE OF ASSETS, LIABILITIES, FUND BALANCE
AND OTHER CREDITS ARISING FROM CASH TRANSACTIONS
ALL TRUST AND AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>ASSETS</u>	Primary School	Elementary	Junior High School	High School	Wellness	Trust Funds	Total
	Activity Fund	Activity Fund	Activity Fund	Activity Funds	Committee		
Cash and Cash Equivalents	8,058.52	11,334.38	14,712.12	57,801.97	23,603.96	54,372.67	169,883.62
Total Assets	8,058.52	11,334.38	14,712.12	57,801.97	23,603.96	54,372.67	169,883.62
<u>LIABILITIES</u>							
Due to Other Organizations	8,058.52	11,334.38	14,712.12	57,801.97	23,603.96	0.00	115,510.95
Total Liabilities	8,058.52	11,334.38	14,712.12	57,801.97	23,603.96	0.00	115,510.95
<u>FUND BALANCE AND OTHER CREDITS</u>							
Reserved Fund Balance			0.00	0.00	0.00	48,687.00	48,687.00
Net Assets Available for Benefits	0.00	0.00	0.00	0.00	0.00	5,685.67	5,685.67
Total Fund Balance and Other Credits	0.00	0.00	0.00	0.00	0.00	54,372.67	54,372.67
TOTAL LIABILITIES, FUND BALANCE, AND OTHER CREDITS	8,058.52	11,334.38	14,712.12	57,801.97	23,603.96	54,372.67	169,883.62

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE
PRIMARY SCHOOL ACTIVITY FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Beginning Balance	Increases	Decreases	Ending Balance
<u>ASSETS</u>				
Cash and Cash Equivalents	8,241.20	11,676.75	11,859.43	8,058.52
Total Assets	<u>8,241.20</u>	<u>11,676.75</u>	<u>11,859.43</u>	<u>8,058.52</u>
<u>LIABILITIES (Due to other Organizations)</u>				
General	8,241.20	11,676.75	11,859.43	8,058.52
Total Liabilities (Due to other Organizations)	<u>8,241.20</u>	<u>11,676.75</u>	<u>11,859.43</u>	<u>8,058.52</u>
 <u>FUND BALANCE</u>	 0.00	 0.00	 0.00	 0.00
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>8,241.20</u>	<u>11,676.75</u>	<u>11,859.43</u>	<u>8,058.52</u>

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE
ELEMENTARY ACTIVITY FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Beginning Balance	Increases	Decreases	Ending Balance
<u>ASSETS</u>				
Cash and Cash Equivalents	10,805.49	10,552.82	10,023.93	11,334.38
Total Assets	<u>10,805.49</u>	<u>10,552.82</u>	<u>10,023.93</u>	<u>11,334.38</u>
<u>LIABILITIES (Due to other Organizations)</u>				
Elementary Activity Fund	10,805.49	10,552.82	10,023.93	11,334.38
Total Liabilities (Due to other Organizations)	<u>10,805.49</u>	<u>10,552.82</u>	<u>10,023.93</u>	<u>11,334.38</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>10,805.49</u>	<u>10,552.82</u>	<u>10,023.93</u>	<u>11,334.38</u>

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE
JUNIOR HIGH SCHOOL ACTIVITY FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Beginning Balance	Increases	Decreases	Ending Balance
<u>ASSETS</u>				
Cash and Cash Equivalents	12,267.98	71,954.67	69,510.53	14,712.12
Total Assets	<u>12,267.98</u>	<u>71,954.67</u>	<u>69,510.53</u>	<u>14,712.12</u>
<u>LIABILITIES (Due to other Organizations)</u>				
Cheerleaders	165.11	5,513.12	5,479.86	198.37
Girl's Athletic Fund	5,765.46	23,337.98	20,907.30	8,196.14
Puma Crew	2,441.12	2,534.13	3,826.00	1,149.25
Staff Soda	2,850.28	33,300.44	31,705.40	4,445.32
Student Council	1,046.01	7,269.00	7,591.97	723.04
Total Liabilities (Due to other Organizations)	<u>12,267.98</u>	<u>71,954.67</u>	<u>69,510.53</u>	<u>14,712.12</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>12,267.98</u>	<u>71,954.67</u>	<u>69,510.53</u>	<u>14,712.12</u>

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE
HIGH SCHOOL ACTIVITY FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Beginning Balance	Increases	Decreases	Ending Balance
<u>ASSETS</u>				
Cash and Cash Equivalents	55,206.03	159,479.15	156,883.21	57,801.97
Total Assets	55,206.03	159,479.15	156,883.21	57,801.97
<u>LIABILITIES (Due to other Organizations)</u>				
Adult Education	37.48	0.00	0.00	37.48
Art	165.39	871.60	745.55	291.44
Athletic	1,853.48	0.00	864.25	989.23
Baseball	33.56	7,006.00	5,778.42	1,261.14
Boy's Basketball	2,282.05	13,202.00	13,201.38	2,282.67
Cable Club	1,707.17	0.00	192.50	1,514.67
Cheerleading	802.99	5,384.79	4,598.65	1,589.13
Class of 1988- Attendance Award	1,026.76	7.72	0.00	1,034.48
Class of 2009	445.18	0.00	0.00	445.18
Class of 2011	1,987.60	0.00	0.00	1,987.60
Class of 2012	990.43	0.00	0.00	990.43
Class of 2013	3,267.89	0.00	679.69	2,588.20
Class of 2014	3,526.25	0.00	2,037.81	1,488.44
Class of 2015	2,064.06	15,113.71	17,002.86	174.91
Class of 2016	972.06	2,190.64	1,865.40	1,297.30
Class of 2017	0.00	4,075.69	1,796.80	2,278.89
Computer Club	333.40	0.00	0.00	333.40
Condolence	16.14	90.00	43.50	62.64
Drama Club	1,587.33	1,672.00	1,472.95	1,786.38
Faculty Soda Fund	929.34	2,164.75	2,207.47	886.62
FFA	507.28	2,450.19	2,540.98	416.49
Girl's Basketball	1,956.01	7,750.00	7,613.28	2,092.73
Girl's Softball	81.74	1,868.90	1,475.41	475.23
Girl's Golf	0.00	1,277.50	771.08	506.42
Golf	567.60	1,057.50	774.00	851.10
Greenhouse Project	300.00	0.00	0.00	300.00
Interact Club	2,062.14	1,626.56	1,602.80	2,085.90
Journalism Club	5,738.90	12,101.01	11,482.41	6,357.50
Landscaping	188.79	25.46	0.00	214.25
Media Club	1,009.17	523.40	145.00	1,387.57
Message Board	55.84	0.00	0.00	55.84
Music (Band)	16.75	3,971.76	3,836.86	151.65
Music (Chours)	22.19	0.00	0.00	22.19
National Honor Society	1,222.98	0.00	475.97	747.01
Office	7,480.50	11,797.39	13,184.75	6,093.14
Oldies Club	106.17	0.00	0.00	106.17
Panteras	0.44	5,100.60	5,100.95	0.09
PC Enterprises	318.06	2,692.65	1,889.15	1,121.56
Scholastic Bowl	213.63	200.00	0.00	413.63
Science Club	39.70	0.00	0.00	39.70

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE
HIGH SCHOOL ACTIVITY FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Beginning Balance	Increases	Decreases	Ending Balance
Student Council	3,781.34	4,108.70	2,989.14	4,900.90
Tournament Athletics	1,745.04	35,230.00	34,249.46	2,725.58
Track	2,123.78	4,809.04	4,806.34	2,126.48
Volleyball	1,639.42	8,751.30	9,100.11	1,290.61
Wrestling	0.00	2,358.29	2,358.29	0.00
Total Liabilities (Due to other Organizations)	55,206.03	159,479.15	156,883.21	57,801.97
 <u>FUND BALANCE</u>	 0.00	 0.00	 0.00	 0.00
 <u>TOTAL LIABILITIES AND FUND BALANCE</u>	 55,206.03	 159,479.15	 156,883.21	 57,801.97

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE
WELLNESS COMMITTEE
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Beginning Balance	Increases	Decreases	Ending Balance
<u>ASSETS</u>				
Cash and Cash Equivalents	25,753.03	10,355.31	12,504.38	23,603.96
Total Assets	<u>25,753.03</u>	<u>10,355.31</u>	<u>12,504.38</u>	<u>23,603.96</u>
<u>LIABILITIES (Due to other Organizations)</u>				
Wellness Committee	25,753.03	10,355.31	12,504.38	23,603.96
Total Liabilities (Due to other Organizations)	<u>25,753.03</u>	<u>10,355.31</u>	<u>12,504.38</u>	<u>23,603.96</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>25,753.03</u>	<u>10,355.31</u>	<u>12,504.38</u>	<u>23,603.96</u>

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535
SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE
TRUST FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Beginning Balance	Increases	Decreases	Ending Balance
<u>ASSETS</u>				
Cash and Cash Equivalents	54,391.14	81.53	100.00	54,372.67
Total Assets	54,391.14	81.53	100.00	54,372.67
<u>LIABILITIES (Due to other Organizations)</u>	0.00	0.00	0.00	0.00
<u>FUND BALANCE AND OTHER CREDITS</u>				
Reserved				
Sarah G. Swancy 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	48,687.00	0.00	0.00	48,687.00
Unreserved				
Sarah G. Swancy Trust Fund	2,680.58	66.31	0.00	2,746.89
Fred H. Farnsworth Trust Fund	3,023.56	15.22	100.00	2,938.78
Total Unreserved	5,704.14	81.53	100.00	5,685.67
Total Fund Balance and Other Credits	54,391.14	81.53	100.00	54,372.67
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	54,391.14	81.53	100.00	54,372.67

Reference Pages.

- ¹ Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- ² GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- ³ Equals Line 8 minus Line 17
- ⁴ May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013
- ⁵ Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- ⁶ Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- ⁷ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- ⁸ Educational Fund (10) - Computer Technology only.
- ⁹ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- ¹⁰ Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- ¹¹ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness principal only otherwise reported within the func—e.g. alternate revenue bonds(Describe & Itemize).
- ¹² Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

	A	B	C	D	E	F	G	H
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION							
2	New Provisions in the School Code, Section 17-1 (105 ILCS 5/17-1)							
3	<i>Instructions: If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2014 annual budget to be amended to include a "deficit reduction plan" and narrative.</i>							
4	<i>The "deficit reduction plan" is developed using ISBE guidelines and format in the School District Budget Form 50-36. A plan is required when the operating funds listed below result in direct revenues (line 7) being less than direct expenditures (line 8) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 10). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.</i>							
5	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only							
	<i>(All AFR pages must be completed to generate the following calculation)</i>							
6		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL		
7	Direct Revenues	7,749,596	638,237	810,936	64,761	9,263,530		
8	Direct Expenditures	7,340,389	916,631	850,869		9,107,889		
9	Difference	409,207	(278,394)	(39,933)	64,761	155,641		
10	Fund Balance - June 30, 2014	4,156,138	1,800,019	255,856	2,067,022	8,279,035		
11								
12								
13	Balanced - no deficit reduction plan is required.							
14								

Gorenz and Associates, Ltd.

Certified Public Accountants

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

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

Communication with Those Charged with Governance

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

We have audited the basic financial statements (regulatory basis) of Putnam County Community Unit School District No. 535 for the year ended June 30, 2014. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Governmental Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter dated December 20, 2013. 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 the year. 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, and while some estimates are used to prepare the notes to financial statements, there are no estimates that we believe would cause a significant variance in the financial statements.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was the disclosure of Retirement Commitments in Note #6 to the financial statements due to the current unfunded future liability of the retirement plan.

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 clearly 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, a disagreement with management is 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 7, 2014.

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.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the basis of accounting as described in Note #1 of the financial statements, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restrictions on Use

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.

Very truly yours,

Gorenz and Associates, Ltd.

Peoria, Illinois
October 7, 2014

**Recommendation to Approve Annual Audit
Putnam County CUSD 535**

October 16, 2014

Recommendation

As superintendent, I recommend approval of the annual audit conducted by Gorenz and Associates.

Rationale

A representative from Gorenz and Associates will attend our Board of Education Meeting on October 20, providing the annual audit presentation. He will distribute copies of the audit before his explanation. Please refer to additional attachments regarding this audit presentation.

District Goal

Maintain strong fiscal responsibility in the Putnam County School District.

DRAFT UPDATE

Putnam County Community Unit School District 535

2:20

School Board

Powers and Duties of the School Board; Indemnification

The major powers and duties of the School Board include, but are not limited to:

- ~~1. Organizing the Board after each consolidated election by electing officers and establishing its regular meeting schedule and, thereafter, taking action during lawfully called meetings to faithfully fulfill the Board's responsibilities in accordance with State and federal law.~~
- ~~1.2.~~ Formulating, adopting, and modifying Board policies, at its sole discretion, subject only to mandatory collective bargaining agreements and State and federal law.
- ~~2.3.~~ Employing a Superintendent and other personnel, making employment decisions, dismissing personnel, and establishing an equal employment opportunity policy that prohibits unlawful discrimination.
- ~~3.4.~~ Directing, through policy, the Superintendent, in his or her charge of the District's administration.
- ~~4.5.~~ Approving the annual budget, tax levies, major expenditures, payment of obligations, annual audit, and other aspects of the District's financial operation; and making available a statement of financial affairs as provided in State law.
- ~~5.6.~~ Entering contracts using the public bidding procedure when required.
- ~~1. Indemnifying, protecting, and insuring against any loss or liability of the School District, Board members, employees, and agents as provided or authorized by State law.~~
- ~~6.7.~~ Providing, constructing, controlling, and maintaining adequate physical facilities; making school buildings available for use as civil defense shelters; and establishing a resource conservation policy.
- ~~7.8.~~ Establishing an equal educational opportunities policy that prohibits unlawful discrimination.
- ~~8.9.~~ Approving the curriculum, textbooks, and educational services.
- ~~9.10.~~ Evaluating the educational program and approving School Improvement and District Improvement Plans.
- ~~10.11.~~ Presenting the District report card and School report card(s) to parents/guardians and the community; these documents report District, School and student performance.
- ~~11.12.~~ Establishing and supporting student discipline policies designed to maintain an environment conducive to learning, including deciding individual student suspension or expulsion cases brought before it.
- ~~12.13.~~ Establishing attendance units within the District and assigning students to the schools.
- ~~13.14.~~ Establishing the school year.
- ~~14.15.~~ Requiring a moment of silence to recognize veterans during any type of school event held at a District school on November 11.

Commented [AP1]: This policy is renamed to add emphasis to Indemnification.

Issue 86, August 2014

Commented [AP2]: Update 1: The major powers and duties list was amended.

OPTION: Boards that elect officers for 1-year terms and/or hold organizational meetings yearly, should substitute the following language for #1:
Annually organizing the Board by electing officers and establishing its regular meeting schedule and, thereafter, taking action during lawfully called meetings to faithfully fulfill the Board's responsibilities in accordance with Board policy and State and federal law.

Issue 86, August 2014

2:20

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~~15-16.~~ Providing student transportation services-pursuant to State law.

~~16-17.~~ Entering into joint agreements with other boards to establish cooperative educational programs or provide educational facilities.

~~17-18.~~ Complying with requirements in the Abused and Neglected Child Reporting Act. Specifically, each individual Board member must, if an allegation is raised to the member during an open or closed Board meeting that a student is an abused child as defined in the Act, direct or cause the Board to direct the Superintendent or other equivalent school administrator to comply with the Act's requirements concerning the reporting of child abuse.

~~18-19.~~ Communicating the schools' activities and operations to the community and representing the needs and desires of the community in educational matters.

Indemnification

To the extent allowed by law, the Board shall defend, indemnify, and hold harmless School Board members, employees, volunteer personnel (pursuant to 105 ILCS 5/10-22.34, 10-22.34a and 10-22.34b), mentors of certified staff (pursuant to 105 ILCS 5/2-3.53a, 2-3.53b, and 105 ILCS 5/21A-5 et. seq.), and student teachers who, in the course of discharging their official duties imposed or authorized by law, are sued as parties in a legal proceeding. Nothing herein, however, shall be construed as obligating the Board to defend, indemnify, or hold harmless any person who engages in criminal activity, official misconduct, fraud, intentional or willful and wanton misconduct, or acts beyond the authority properly vested in the individual.

Commented [AP3]: Update 2: The Indemnification section was pulled out of the above list and expanded for emphasis.

Issue 86, August 2014

LEGAL REF.: 105 ILCS 5/2-3.25d, 5/10, 5/17-1, and 5/27-1.
115 ILCS 5/
325 ILCS 5/4.

CROSS REF.: 1:10 (School District Legal Status), 1:20 (District Organization, Operations, and Cooperative Agreements), 2:10 (School District Governance), 2:80 (Board Member Oath and Conduct), 2:140 (Communications To and From the Board), 2:210 (Organizational School Board Meeting), 2:240 (Board Policy Development), 4:60 (Purchases and Contracts), 4:70 (Resource Conservation), 4:100 (Insurance Management), 4:110 (Transportation), 4:150 (Facility Management and Building Programs), 5:10 (Equal Employment Opportunity and Minority Recruitment), 5:90 (Abused and Neglected Child Reporting), 6:10 (Educational Philosophy and Objectives), 6:15 (School Accountability), 6:20 (School Year Calendar and Day), 7:10 (Equal Educational Opportunities), 7:30 (Student Assignment and Intra-District Transfer), 7:190 (Student Discipline), 7:200 (Suspension Procedures), 7:210 (Expulsion Procedures), 8:10 (Connection with the Community), 8:30 (Visitors to and Conduct on School Property)

ADOPTED: ~~December 17, 2012~~

DRAFT UPDATE

Putnam County Community Unit School District 535

4:60

Operational Services

Purchases and Contracts

The Superintendent shall manage the District's purchases and contracts in accordance with State law, the standards set forth in this policy, and other applicable School Board policies.

Standards for Purchasing and Contracting

All purchases and contracts shall be entered into in accordance with State law. The Board Attorney shall be consulted as needed regarding the legal requirements for purchases or contracts. All contracts shall be approved or authorized by the Board.

All purchases and contracts should support a recognized District function or purpose as well as provide for good quality products and services at the lowest cost, with consideration for service, reliability, and delivery promptness, and in compliance with State law. No purchase or contract shall be made or entered into as a result of favoritism, extravagance, fraud, or corruption.

Adoption of the annual budget authorizes the Superintendent or designee to purchase budgeted supplies, equipment, and services, provided that State law is followed. Purchases of items outside budget parameters require prior Board approval, except in an emergency. Notwithstanding the above, the Superintendent shall not commit to any single, non-customary purchase or expenditure, excluding personnel, of greater than \$10,000 without prior Board approval.

When presenting a contract or purchase for Board approval, the Superintendent or designee shall ensure that it complies with applicable State law, including but not limited to, those specified below:

1. Supplies, materials, or work involving an expenditure in excess of \$25,000 must comply with the State law bidding procedure, 105 ILCS 5/10-20.21, unless specifically exempted.
2. Construction, lease, or purchase of school buildings must comply with State law and Board policy 4:150, *Facility Management and Building Programs*.
3. Guaranteed energy savings must comply with 105 ILCS 5/19b-1 et seq.
4. Third party non-instructional services must comply with 105 ILCS 5/10-22.34c.
5. Goods and services that are intended to generate revenue and other remunerations for the District in excess of \$1,000, including without limitation vending machine contracts, sports and other attire, class rings, and photographic services, must comply with 105 ILCS 5/10-20.21. The Superintendent or designee shall keep a record of: (1) each vendor, product, or service provided, (2) the actual net revenue and non-monetary remuneration from each contract or agreement, and (3) how the revenue was used and to whom the non-monetary remuneration was distributed. The Superintendent or designee shall report this information to the Board by completing the necessary forms that must be attached to the District's annual budget.
6. The purchase of paper and paper products must comply with 105 ILCS 5/10-20.19c and Board policy 4:70, *Resource Conservation*.
7. Each contractor with the District is bound by each of the following:
 - a. In accordance with 105 ILCS 5/10-21.9(f): (1) prohibit any of its employees who is or was found guilty of a criminal offense listed in 105 ILCS 5/21B-80 to have direct, daily contact at a District school or school-related activity with one or more student(s); and (2) require each of its employees who will have direct, daily contact with student(s) to

Commented [AP1]: This policy is updated in response to P.A. 98-716, which requires that all new employees present evidence of physical fitness to perform duties assigned and freedom from communicable disease. It also adds the restrictions on contractor's employees who have a specified criminal conviction (previously in 4:170, *Safety*).

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4:60

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cooperate during the District's fingerprint-based criminal history records check on him or her.

- b. In accordance with 105 ILCS 5/24-5: (1) concerning each employee who begins providing services in the District after June 16, 2014, provide the District with evidence of physical fitness to perform the duties assigned and freedom from communicable disease if the employee will have direct, daily contact with one or more student(s); and (2) require any new or existing employee who has and will have direct, daily contact with one or more student(s) to complete additional health examinations as required by the District and be subject to additional health examinations, including tuberculosis screening, as required by the Illinois Department of Public Health rules or order of a local health official.

The Superintendent or designee shall: (1) execute the reporting and website posting mandates in State law concerning District contracts, and (2) monitor the discharge of contracts, contractors' performances, and the quality and value of services or products being provided.

LEGAL REF.: 105 ILCS 5/10-20.19c, 5/10-20.21, 5/10-21.9, 5/10-22.34c, and 5/19b-1 et seq., and 5/24-5.
820 ILCS 130/.

CROSS REF.: 2:100 (Board Member Conflict of Interest), 4:70 (Resource Conservation), 4:150 (Facility Management and Building Programs), 4:175 (Convicted Child Sex Offender; Criminal Background Check and/or Screening; Notifications)

ADOPTED: June 27, 2012

DRAFT UPDATE

Putnam County Community Unit School District 535

4:90

Operational Services

Activity Funds

The School Board, upon the Superintendent or designee's recommendation, establishes student activity funds to be managed by student organizations under the guidance and direction of a staff member for educational, recreational, or cultural purposes.

The Superintendent or designee shall be responsible for supervising student activity funds in accordance with Board policy 4:80, *Accounting and Audits*; State law; and the Illinois State Board of Education rules for student activity funds. The Board will appoint a treasurer for each fund to serve as the fund's sole custodian and be bonded in accordance with the School Code. The treasurer shall have all of the authority and responsibilities specific to the treasurer listed in the Illinois State Board of Education rules for school activity funds, except that the treasurer is not authorized to make loans between activity funds.

Unless otherwise instructed by the Board, a student activity fund's balance will carry over to the next fiscal year. An account containing student activity funds that is inactive for 12 consecutive months shall be closed and its funds transferred to another student activity fund or authorized fund with a similar purpose.

LEGAL REF.: 105 ILCS 5/8-2 and 5/10-20.19.
23 Ill.Admin.Code §§100.20 and 100.80.

CROSS REF.: 4:80 (Accounting and Audits), 7:325 (Student Fund-Raising Activities)

ADOPTED: ~~April 19, 2010~~

Commented [AKL1]: After its 5-year review, the policy is edited to add authorized funds.

Issue 86, August 2014

4:90

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DRAFT UPDATE

Putnam County Community Unit School District 535

5:30

General Personnel

Hiring Process and Criteria

The District hires the most qualified personnel consistent with budget and staffing requirements and in compliance with School Board policy on equal employment opportunity and minority recruitment. The Superintendent is responsible for recruiting personnel and making hiring recommendations to the Board. If the Superintendent's recommendation is rejected, the Superintendent must submit another. The Superintendent may select personnel on a short-term basis for a specific project or emergency condition before the Board's approval. No individual will be employed who has been convicted of a criminal offense listed in No individual will be employed who has been convicted of a criminal offense listed in Section 5/21B-80 of the School Code.

All applicants must complete a District application in order to be considered for employment.

Job Descriptions

The Superintendent shall develop and maintain a current comprehensive job description for each position or job category; however, a provision in a collective bargaining agreement or individual contract will control in the event of a conflict.

Investigations

The Superintendent or designee shall ensure that a fingerprint-based criminal history records check and a check of the Statewide Sex Offender Database and Violent Offender Against Youth Database is performed on each applicant as required by State law. The Superintendent or designee shall notify an applicant if the applicant is identified in either database. The School Code requires the Board President to keep a conviction record confidential and share it only with the Superintendent, Regional Superintendent, State Superintendent, State Educator Preparation and Licensure Board, any other person necessary to the hiring decision, or for purposes of clarifying the information, the Department of State Police and/or Statewide Sex Offender Database.

Each newly hired employee must complete an Immigration and Naturalization Service Form as required by federal law.

The District retains the right to discharge any employee whose criminal background investigation reveals a conviction for committing or attempting to commit any of the offenses outlined in Section 5/21B-80 of the School Code or who falsifies, or omits facts from, his or her employment application or other employment documents.

The Superintendent shall ensure that the District does not engage in any investigation or inquiry prohibited by law, including without limitation, investigation into or inquiry concerning: (1) credit history or report unless a satisfactory credit history is an established bona fide occupational requirement of a particular position; (2) claim(s) made or benefit(s) received under Workers' Compensation Act; and (3) access to an employee's or applicant's social networking website, including a request for passwords to such sites.

5:30

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Physical Examinations

~~New employees~~Each new employee must furnish evidence of physical fitness to perform assigned duties and freedom from communicable disease, ~~including tuberculosis.~~ ~~All. The physical fitness examinations and tests for tuberculosis examination~~ must be performed by a physician licensed in Illinois, or any other state, to practice medicine and surgery in any of its branches, or an advanced practice nurse who has a written collaborative agreement with a collaborating physician that authorizes the advanced practice nurse to perform health examinations, or a physician assistant who has been delegated the authority by his or her supervising physician to perform health examinations. The employee must have the physical examination ~~and tuberculin test~~ performed no more than 90 days before submitting evidence of it to the ~~Board~~District.

Any employee may be required to have an additional examination by a physician who is licensed in Illinois to practice medicine and surgery in all its branches, or an advanced practice nurse who has a written collaborative agreement with a collaborating physician that authorizes the advanced practice nurse to perform health examinations, or a physician assistant who has been delegated the authority by his or her supervising physician to perform health examinations, if the examination is job-related and consistent with business necessity. The Board will pay the expenses of any such examination.

Orientation Program

The District's staff will provide an orientation program for new employees to acquaint them with the District's policies and procedures, the school's rules and regulations, and the responsibilities of their position. Before beginning employment, each employee must sign the *Acknowledgement of Mandated Reporter Status* form as provided in policy 5:90, *Abused and Neglected Child Reporting*.

LEGAL REF.: 105 ILCS 5/10-21.9 ~~and 5/24-5~~.
Employee Credit Privacy Act, 820 ILCS 70/
Right to Privacy in the Workplace Act, 820 ILCS 55/
Americans with Disabilities Act, 42 U.S.C. §12112, 29 C.F.R. Part 1630.
Immigration Reform and Control Act, 8 U.S.C. §1324a ~~et seq.~~
105 ILCS 5/10-16.7, 5/10-20.7, 5/10-21.4, 5/10-21.9, 5/21B-10, 5/21B-80, 5/10-22.34, 5/10-22.34b, 5/22-6.5, and 5/24-1 ~~et seq.~~
820 ILCS 55/ and 70/
Duldulao v. St. Mary of Nazareth Hospital, 483 N.E.2d 956 (Ill.App.1, 1985), *aff'd in part and remanded* 505 N.E.2d 314 (Ill., 1987).
Kaiser v. Dixon, 468 N.E.2d 822 (Ill.App.2, 1984).
Molitor v. Chicago Title & Trust Co., 59 N.E.2d 695 (Ill.App.1, 1945).

CROSS REF.: 3:50 (Administrative Personnel Other Than the Superintendent), ~~4:175 (Convicted Child Sex Offender; Criminal Background Check and/or Screen; Notifications)~~, 5:10 (Equal Employment Opportunity and Minority Recruitment), 5:40 (Communicable and Chronic Infectious Disease), 5:90 (Abused and Neglected Child Reporting), 5:125 (Personal Technology and Social Media; Usage and Conduct), 5:220 (Substitute Teachers), 5:280 (Educational Support Personnel - Duties and Qualifications)

ADOPTED: ~~April 28, 2014~~

Commented [AP1]: This policy is updated to implement P.A. 98-716. A new or existing employee may be subject to additional health examinations, including tuberculosis screening, as required by rules adopted by the Ill. Dept. of Public Health or by order of a local public health official. As of August 2014, the Ill. Dept of Public Health does not require school employees to be screened for tuberculosis other than workers in child day care and preschool settings.

Issue 86, August 2014

DRAFT UPDATE

Putnam County Community Unit School District 535

5:260

Professional Personnel

Student Teachers

The Superintendent is authorized to accept students from university-approved teacher-training programs to do student teaching in the District. ~~Prior to a student teacher beginning any field experiences in the District, the Superintendent or designee will ensure that the District performs a complete criminal history records check pursuant to 105 ILCS 5/10-21.9; i.e. background check or background investigation.~~ No individual who has been convicted of a criminal offense listed in Section 5/21B-80 of the School Code is permitted to student teach or complete field or other clinical experience.

Before permitting an individual to student teach or participate in any field experience in the District, the Superintendent or designee shall ensure that:

1. The District performed a complete criminal history records check as described below; and
2. The individual furnished evidence of physical fitness to perform assigned duties and freedom from communicable disease pursuant to 105 ILCS 5/24-5.

A complete criminal history records check pursuant to 105 ILCS 5/10-21.9 shall include:

1. Fingerprint-based checks through (a) the Illinois State Police (ISP) for criminal history records information (CHRI) pursuant to the Uniform Conviction Information Act (20 ILCS 2635/1), and (b) the FBI national crime information databases pursuant to the Adam Walsh Child Protection and Safety Act (P.L. 109-248);
2. A check of the Illinois Sex Offender Registry (see the Sex Offender Community Notification Law (730 ILCS 152/101 et seq.); and
3. A check of the Illinois Murderer and Violent Offender Against Youth Registry (Murderer and Violent Offender Against Youth Community Notification Law (730 ILCS 154/75-105, amended by 97-154).

Each student teacher must provide written authorization for, and pay the costs of, his or her criminal history records check (including any applicable vendor's fees), and the Superintendent or designee will provide each student teacher with a copy of his or her report.

Assignment

The Superintendent or designee shall be responsible for coordinating placements of all student teachers within the District. Student teachers should be assigned to supervising teachers whose qualifications are acceptable to the District and the students' respective colleges or universities. A teacher may be eligible for Continuing Professional Development Units (CPDU) for supervising a student teacher or teacher education candidate in clinical supervision.

Commented [AP1]: Update 1: This new sentence clarifies that no one may serve as a student teacher who was convicted of a crime specified in the School Code.

Issue 86, August 2014

Commented [AP2]: Update 2: This new paragraph implements the requirement to conduct a criminal background check on individuals seeking to be a student teacher. It also implements P.A. 98-716, which requires all new employees, including student teachers, to furnish evidence of physical fitness to perform assigned duties and freedom from communicable disease pursuant to 105 ILCS 5/24-5.

Issue 86, August 2014

5:260

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LEGAL REF.: Adam Walsh Child Protection and Safety Act, P.L. 109-248.
Uniform Conviction Information Act, 20 ILCS 2635/1.
105 ILCS 5/21-14(e)(3)(E)(viii)-~~and~~, 5/10-22.34, and 5/24-5.
23 Ill.Admin.Code §25.875.

CROSS REF.: 5:190 (Teacher Qualifications), 4:175 (Convicted Child Sex Offender; Criminal
Background Check and/or Screen; Notifications)

ADOPTED: May 20, 2013

DRAFT UPDATE

Putnam County Community Unit School District 535

5:330

Educational Support Personnel

Sick Days, Vacation, Holidays, and Leaves

Each of the provisions in this policy applies to all educational support personnel to the extent that it does not conflict with an applicable collective bargaining agreement or individual employment contract or benefit plan; in the event of a conflict, such provision is severable and the applicable bargaining agreement or individual agreement will control.

Sick and Bereavement Leave, Leave of Absence Without Pay, Holidays, Vacation, Personal Leave, Professional Leave, Association Leave

Please refer to the following current agreement:

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

Leave to Serve as a Trustee of the Illinois Municipal Retirement Fund

Upon request, the Board will grant 20 days of paid leave of absence per year to a trustee of the Illinois Municipal Retirement Fund in accordance with 105 ILCS 5/24-6.3.

Other Leaves

Educational support personnel receive the following leaves on the same terms and conditions granted professional personnel in Board policy 5:250, *Leaves of Absence*:

1. Leaves for Service in the Military and General Assembly.
2. School Visitation Leave.
3. Leaves for Victims of Domestic or Sexual Violence.

LEGAL REF.: 20 ILCS 1805/30.1 et seq.,
105 ILCS 5/10-20.7b, 5/24-2, and 5/24-6.
820 ILCS 147 and 180/1 et seq.

CROSS REF.: 5:180 (Temporary Illness or Temporary Incapacity), 5:185 (Family and Medical Leave), 5:250 (Professional Personnel - Leaves of Absence)

ADOPTED: ~~August 16, 2010~~

Commented [AP1]:

OPTION: The Illinois Municipal Retirement Fund requires that public bodies have a written plan allowing eligible employees to convert their eligible accumulated sick leave to service credit upon retirement (40 ILCS 5/7-139(a)(8)). If the CBA referred to in this section contains this written plan, the subhead can be amended to add: IMRF Service Credit Plan

If this option is selected, 40 ILCS 5/7-139 will be added to the Legal References.

Issue 86, August 2014

5:330

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DRAFT UPDATE

Putnam County Community Unit School District 535

7:20

Students

Harassment of Students Prohibited

Bullying, Intimidation, and Harassment Prohibited

No person, including a District employee or agent, or student, shall harass, intimidate, or bully a student on the basis of actual or perceived: race; color; nationality; ~~origin; military status; unfavorable discharge status from military service~~; sex; sexual orientation; gender identity; gender-related identity or expression; ancestry; age; religion; physical or mental disability; order of protection status; status of being homeless; actual or potential marital or parental status, including pregnancy; association with a person or group with one or more of the aforementioned actual or perceived characteristics; or any other distinguishing characteristic. The District will not tolerate harassing, intimidating conduct, or bullying whether verbal, physical, ~~sexual~~, or visual, that affects the tangible benefits of education, that unreasonably interferes with a student's educational performance, or that creates an intimidating, hostile, or offensive educational environment. Examples of prohibited conduct include name-calling, using derogatory slurs, stalking, ~~sexual violence~~, causing psychological harm, threatening or causing physical harm, threatened or actual destruction of property, or wearing or possessing items depicting or implying hatred or prejudice of one of the characteristics stated above.

Commented [AKL1]: Update 1: This policy language was updated to list protected statuses from the anti-bullying statute word-for-word, despite some statuses being irrelevant to students in K-12.

Issue 86, August 2014

Sexual Harassment Prohibited

Sexual harassment of students is prohibited. Any person, including a district employee or agent, or student, engages in sexual harassment whenever he or she makes sexual advances, requests sexual favors, and/or engages in other verbal or physical conduct, ~~including sexual violence~~, of a sexual or sex-based nature, imposed on the basis of sex, that:

1. Denies or limits the provision of educational aid, benefits, services, or treatment; or that makes such conduct a condition of a student's academic status; or
2. Has the purpose or effect of:
 - a. Substantially interfering with a student's educational environment;
 - b. Creating an intimidating, hostile, or offensive educational environment;
 - c. Depriving a student of educational aid, benefits, services, or treatment; or
 - d. Making submission to or rejection of such conduct the basis for academic decisions affecting a student.

The terms "intimidating," "hostile," and "offensive" include conduct that has the effect of humiliation, embarrassment, or discomfort. Examples of sexual harassment include touching, crude jokes or pictures, discussions of sexual experiences, teasing related to sexual characteristics, and spreading rumors related to a person's alleged sexual activities.

Making a Complaint; Enforcement

Students are encouraged to report claims or incidences of bullying, harassment, sexual harassment, or any other prohibited conduct to the Nondiscrimination Coordinator, Building Principal, or a Complaint Manager. A student may choose to report to a person of the student's same sex. Complaints will be kept confidential to the extent possible given the need to investigate. Students who make good faith complaints will not be disciplined.

7:20

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An allegation that a student was a victim of any prohibited conduct perpetrated by another student shall be referred to the Building Principal, for appropriate action.

The Superintendent shall insert into this policy the names, addresses, and telephone numbers of the District's current Nondiscrimination Coordinator and Complaint Managers. At least one of these individuals will be female, and at least one will be male.

Nondiscrimination Coordinator:

Mr. Jay McCracken, Supt.

Name

400 E. Silverspoon Ave.

Address

Granville, IL 61326

(815) 882-2800 x5

Telephone

Complaint Managers:

Ronda Cross, Principal

Putman Co.. Primary School

Name

400 E. Silverspoon Ave.

Address

Granville, IL 61326

(815) 882-2800 x1

Telephone

Mr. Jay McCracken

Superintendent

Name

400 E. Silverspoon Ave.

Address

Granville, IL 61326

((815) 882-2800 x5

Telephone

Commented [AKL2]: OPTION: Email addresses may be added to the Nondiscrimination Coordinator and Complaint Manager information found in this policy as well as policies 2:260, 5:10 and 5:20. If the board would like to add these, please attach the email addresses to the PRESS Plus response form.

Issue 86, August 2014

The Superintendent shall use reasonable measures to inform staff members and students of this policy, such as, by including it in the appropriate handbooks.

Any District employee who is determined, after an investigation, to have engaged in conduct prohibited by this policy will be subject to disciplinary action up to and including discharge. Any District student who is determined, after an investigation, to have engaged in conduct prohibited by this policy will be subject to disciplinary action, including but not limited to, suspension and expulsion consistent with the discipline policy. Any person making a knowingly false accusation regarding prohibited conduct will likewise be subject to disciplinary action up to and including discharge, with regard to employees, or suspension and expulsion, with regard to students.

LEGAL REF.: 20 U.S.C. §1681 et seq., Title IX of the Educational Amendments.
34 C.F.R. Part 106.
105 ILCS 5/10-20.12, 10-22.5, 5/27-1, and 5/27-23.7.
775 ILCS 5/1-101 et seq., Illinois Human Rights Act.
23 Ill.Admin.Code §1.240 and Part 200.
Davis v. Monroe County Board of Education, 119 S.Ct. 1661 (1999).
Franklin v. Gwinnett Co. Public Schools, 112 S.Ct. 1028 (1992).
Gebser v. Lago Vista Independent School District, 118 S.Ct. 1989 (1998).
West v. Derby Unified School District No. 260, 206 F.3d 1358 (10th Cir., 2000).

CROSS REF.: 2:260 (Uniform Grievance Procedure), 5:20 (Workplace Harassment Prohibited),
7:10 (Equal Educational Opportunities), 7:180 (~~Preventing~~Prevention of and
Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating
Violence Prohibited), 7:190 (Student Discipline), 7:240 (Conduct Code for
Participants in Extracurricular Activities)

ADOPTED: October 21, 2013

REWRITTEN & TITLE CHANGED

The district's current bullying policy will not be in compliance with new legislation. This rewritten policy contains all components necessary for compliance with P.A. 98-669.

7:180

Students

Prevention of and Response to Bullying, Intimidation, and Harassment

Bullying, intimidation, and harassment diminish a student's ability to learn and a school's ability to educate. Preventing students from engaging in these disruptive behaviors and providing all students equal access to a safe, non-hostile learning environment are important District goals.

Bullying on the basis of actual or perceived race, color, national origin, military status, unfavorable discharge status from the military service, sex, sexual orientation, gender identity, gender-related identity or expression, ancestry, age, religion, physical or mental disability, order of protection status, status of being homeless, or actual or potential marital or parental status, including pregnancy, association with a person or group with one or more of the aforementioned actual or perceived characteristics, or any other distinguishing characteristic **is prohibited** in each of the following situations:

1. During any school-sponsored education program or activity.
2. While in school, on school property, on school buses or other school vehicles, at designated school bus stops waiting for the school bus, or at school-sponsored or school-sanctioned events or activities.
3. Through the transmission of information from a school computer, a school computer network, or other similar electronic school equipment.
4. Through the transmission of information from a computer that is accessed at a nonschool-related location, activity, function, or program or from the use of technology or an electronic device that is not owned, leased, or used by a school district or school if the bullying causes a substantial disruption to the educational process or orderly operation of a school. This item (4) applies only in cases in which a school administrator or teacher receives a report that bullying through this means has occurred and it does not require a district or school to staff or monitor any nonschool-related activity, function, or program.

Definitions from Section 27-23.7 of the School Code (105 ILCS 5/27-23.7)

Bullying includes *cyber-bullying* and means any severe or pervasive physical or verbal act or conduct, including communications made in writing or electronically, directed toward a student or students that has or can be reasonably predicted to have the effect of one or more of the following:

1. Placing the student or students in reasonable fear of harm to the student's or students' person or property;
2. Causing a substantially detrimental effect on the student's or students' physical or mental health;
3. Substantially interfering with the student's or students' academic performance; or
4. Substantially interfering with the student's or students' ability to participate in or benefit from the services, activities, or privileges provided by a school.

Cyber-bullying means bullying through the use of technology or any electronic communication, including without limitation any transfer of signs, signals, writing, images, sounds, data, or intelligence of any nature transmitted in whole or in part by a wire, radio, electromagnetic system, photo-electronic system, or photo-optical system, including without limitation electronic mail,

7:180

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Commented [AKL1]: All districts must have a policy on bullying (105 ILCS 5/27-23.7, amended by P.A.s 98-669 and 98-HB4207 (eff. 1-1-2015). Every 2 years, each district must review and re-evaluate this policy, make necessary and appropriate revisions, and file the updated policy with ISBE.

Issue 86, August 2014

Commented [AKL2]: This paragraph and its subparts 1-4 are directly from the bullying prevention statute (105 ILCS 5/27-23.7(a); see also 775 ILCS 5/1-103 and 23 Ill.Admin.Code §1.240). The protected statuses are mandated by the bullying prevention statute; the list of protected statuses is identical to the list in 7:20, *Harassment of Students Prohibited*.

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Commented [AKL3]: All definitions are directly from 105 ILCS 5/27-23.7, amended by P.A.s 98-669 and 98-HB4207 (eff. 1-1-2015).

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Internet communications, instant messages, or facsimile communications. *Cyber-bullying* includes the creation of a webpage or weblog in which the creator assumes the identity of another person or the knowing impersonation of another person as the author of posted content or messages if the creation or impersonation creates any of the effects enumerated in the definition of *bullying*. *Cyber-bullying* also includes the distribution by electronic means of a communication to more than one person or the posting of material on an electronic medium that may be accessed by one or more persons if the distribution or posting creates any of the effects enumerated in the definition of *bullying*.

Restorative measures means a continuum of school-based alternatives to exclusionary discipline, such as suspensions and expulsions, that: (i) are adapted to the particular needs of the school and community, (ii) contribute to maintaining school safety, (iii) protect the integrity of a positive and productive learning climate, (iv) teach students the personal and interpersonal skills they will need to be successful in school and society, (v) serve to build and restore relationships among students, families, schools, and communities, and (vi) reduce the likelihood of future disruption by balancing accountability with an understanding of students' behavioral health needs in order to keep students in school.

School personnel means persons employed by, on contract with, or who volunteer in a school district, including without limitation school and school district administrators, teachers, school guidance counselors, school social workers, school counselors, school psychologists, school nurses, cafeteria workers, custodians, bus drivers, school resource officers, and security guards.

Bullying Prevention and Response Plan

The Superintendent or designee shall develop and maintain a bullying prevention and response plan that advances the District's goal of providing all students with a safe learning environment free of bullying and harassment. This plan must be consistent with the following requirements:

1. The District uses the definition of *bullying* as provided in this policy.
2. Bullying is contrary to State law and the policy of this District. However, nothing in the District's bullying prevention and response plan is intended to infringe upon any right to exercise free expression or the free exercise of religion or religiously based views protected under the First Amendment to the U.S. Constitution or under Section 3 of Article I of the Illinois Constitution.
3. Students are encouraged to immediately report bullying. A report may be made orally or in writing to the District Complaint Manager or any staff member with whom the student is comfortable speaking. Anyone, including staff members and parents/guardians, who has information about actual or threatened bullying is encouraged to report it to the District Complaint Manager or any staff member. Anonymous reports are also accepted.

Commented [AKL4]: Each numbered requirement, 1-12, corresponds with the same number in the list of required policy components in 5/27-23.7(b) 1-12.

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Commented [AKL5]: **OPTION 1:**

A board may augment the School Code requirement by using this alternative:
Using the definition of *bullying* as provided in this policy, the Superintendent or designee shall emphasize to the school community that: (1) the District prohibits bullying, and (2) all students should conduct themselves with a proper regard for the rights and welfare of other students. This may include a process for commending or acknowledging students for demonstrating appropriate behavior.

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Complaint Manager:

Name

Address

Email

Telephone

4. Consistent with federal and State laws and rules governing student privacy rights, the Superintendent or designee shall promptly inform parent(s)/guardian(s) of all students involved in an alleged incident of bullying and discuss, as appropriate, the availability of social work services, counseling, school psychological services, other interventions, and restorative measures.
5. The Superintendent or designee shall promptly investigate and address reports of bullying, by, among other things:
 - a. Making all reasonable efforts to complete the investigation within 10 school days after the date the report of the incident of bullying was received and taking into consideration additional relevant information received during the course of the investigation about the reported incident of bullying.
 - b. Involving appropriate school support personnel and other staff persons with knowledge, experience, and training on bullying prevention, as deemed appropriate, in the investigation process.
 - c. Notifying the Building Principal or school administrator or designee of the report of the incident of bullying as soon as possible after the report is received.
 - d. Consistent with federal and State laws and rules governing student privacy rights, providing parents and guardians of the students who are parties to the investigation information about the investigation and an opportunity to meet with the principal or school administrator or his or her designee to discuss the investigation, the findings of the investigation, and the actions taken to address the reported incident of bullying.

The Superintendent or designee shall investigate whether a reported act of bullying is within the permissible scope of the District's jurisdiction and shall require that the District provide the victim with information regarding services that are available within the District and community, such as counseling, support services, and other programs.

6. The Superintendent or designee shall use interventions to address bullying, which may include, but are not limited to, school social work services, restorative measures, social-emotional skill building, counseling, school psychological services, and community-based services.
7. A reprisal or retaliation against any person who reports an act of bullying **is prohibited**. A student's act of reprisal or retaliation will be treated as *bullying* for purposes of determining any consequences or other appropriate remedial actions.

Commented [AKL6]:

The statute requires that the policy contain the email address and telephone number for the staff person(s) responsible for receiving bullying reports. A board may substitute or add the Nondiscrimination Coordinator, Building Principal, or other position.

Please enter the appropriate information on your Response Form or attach a separate sheet with additional information.

OPTION 2:

A board may also add a telephone number for making anonymous reports.

Please enter the phone number on your Response Form.

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Commented [AKL7]: This sentence contains requirements found in 105 ILCS 5/27-23.7(d), amended by P.A. 98-HB4207 (eff. 1-1-2015).

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8. A student will not be punished for reporting bullying or supplying information, even if the District's investigation concludes that no bullying occurred. However, knowingly making a false accusation or providing knowingly false information will be treated as *bullying* for purposes of determining any consequences or other appropriate remedial actions.
9. The District's bullying prevention and response plan must be based on the engagement of a range of school stakeholders, including students and parents/guardians.
10. The Superintendent or designee shall post this policy on the District's Internet website, if any, and include it in the student handbook, and, where applicable, post it where other policies, rules, and standards of conduct are currently posted. The policy must also be distributed annually to parents/guardians, students, and school personnel, including new employees when hired.
11. The Superintendent or designee shall assist the Board with its evaluation and assessment of this policy's outcomes and effectiveness. This process shall include, without limitation:
 - a. The frequency of victimization;
 - b. Student, staff, and family observations of safety at a school;
 - c. Identification of areas of a school where bullying occurs;
 - d. The types of bullying utilized; and
 - e. Bystander intervention or participation.

The evaluation process may use relevant data and information that the District already collects for other purposes. The Superintendent or designee must post the information developed as a result of the policy evaluation on the District's website, or if a website is not available, the information must be provided to school administrators, Board members, school personnel, parents/guardians, and students.

12. The Superintendent or designee shall fully implement the Board policies, including without limitation, the following:
 - a. 2:260, *Uniform Grievance Procedure*. A student may use this policy to complain about bullying.
 - b. 6:60, *Curriculum Content*. Bullying prevention and character instruction is provided in all grades in accordance with State law.
 - c. 6:65, *Student Social and Emotional Development*. Student social and emotional development is incorporated into the District's educational program as required by State law.
 - d. 6:235, *Access to Electronic Networks*. This policy states that the use of the District's electronic networks is limited to: (1) support of education and/or research, or (2) a legitimate business use.
 - e. 7:20, *Harassment of Students Prohibited*. This policy prohibits any person from harassing, intimidating, or bullying a student based on an identified actual or perceived characteristic (the list of characteristics in 7:20 is the same as the list in this policy).
 - f. 7:185, *Teen Dating Violence Prohibited*. This policy prohibits teen dating violence on school property, at school sponsored activities, and in vehicles used for school-provided transportation.

Commented [AKL8]: OPTION 3:

The statute requires that the bullying policy be consistent with other board policies. The list of policies may be deleted and the following alternative used:

12. The District's bullying prevention plan must be consistent with other Board policies.

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- g. 7:190, *Student Discipline*. This policy prohibits, and provides consequences for, hazing, bullying, or other aggressive behaviors, or urging other students to engage in such conduct.
- h. 7:310, *Restrictions on Publications*. This policy prohibits students from and provides consequences for: (1) accessing and/or distributing at school any written, printed, or electronic material, including material from the Internet, that will cause substantial disruption of the proper and orderly operation and discipline of the school or school activities, and (2) creating and/or distributing written, printed, or electronic material, including photographic material and blogs, that causes substantial disruption to school operations or interferes with the rights of other students or staff members.

LEGAL REF.: 405 ILCS 49/, Children's Mental Health Act.
105 ILCS 5/10-20.14, 5/24-24, and 5/27-23.7.
23 Ill.Admin.Code §§1.240 and §1.280.

CROSS REF.: 2:240 (Board Policy Development), 2:260 (Uniform Grievance Procedure), 4:170 (Safety), 5:230 (Maintaining Student Discipline), 6:60 (Curriculum Content), 6:65 (Student Social and Emotional Development), 6:235 (Access to Electronic Networks), 7:20 (Harassment of Students Prohibited), 7:185 (Teen Dating Violence Prohibited), 7:190 (Student Discipline), 7:220 (Bus Conduct), 7:230 (Misconduct by Students with Disabilities), 7:240 (Conduct Code for Participants in Extracurricular Activities), 7:285 (Food Allergy Management Program), 7:310 (Restrictions on Publications)

ADOPTED:

Commented [AKL9]: OPTION 4:

The bullying statute does not specify staff member duties regarding the prevention or response to student bullying. The following optional provision addresses staff member responsibilities and may be added as a new paragraph 13:

13. The Superintendent or designee shall fully inform staff members of the District's goal to prevent students from engaging in bullying and the measures being used to accomplish it. This includes each of the following:

a. Communicating the District's expectation and State law requirement that teachers and other certificated or licensed employees maintain discipline.

b. Establishing the expectation that staff members: (1) intervene immediately to stop a bullying incident that they witness or immediately contact building security and/or law enforcement if the incident involves a weapon or other illegal activity, (2) report bullying, whether they witness it or not, to an administrator, and (3) inform the administration of locations on school grounds where additional supervision or monitoring may be needed to prevent bullying.

c. Where appropriate in the staff development program, providing strategies to staff members to effectively prevent bullying and intervene when it occurs.

d. Establishing a process for staff members to fulfill their obligation to report alleged acts of bullying.

Issue 86, August 2014

DRAFT UPDATE

Putnam County Community Unit School District 535

7:240

Students

Conduct Code for Participants in Extracurricular Activities

The Superintendent or designee, using input from coaches and sponsors of extracurricular activities, shall develop a conduct code for all participants in extracurricular activities consistent with School Board policy and the rules adopted by any association in which the School District maintains a membership. The conduct code shall: (1) require participants in extracurricular activities to conduct themselves as good citizens and exemplars of their school at all times, including after school, on days when school is not in session, and whether on ~~and/or~~ off school property; ~~(2) emphasize that hazing and bullying activities are strictly prohibited;~~ and ~~(23) notify participants that failure to abide by it could result in removal from the activity.~~ The conduct code shall be reviewed by the Building Principal periodically at his or her discretion and presented to the Board.

All coaches and sponsors of extracurricular activities shall annually review the rules of conduct with participants and provide participants with a copy. In addition, coaches and sponsors of interscholastic athletic programs shall provide instruction on steroid abuse prevention to students in grades 7 through 12 participating in these programs.

Extracurricular Drug and Alcohol Testing Program

The District maintains an extracurricular drug and alcohol testing program in order to foster the health, safety, and welfare of its students. Participation in extracurricular activities is a privilege and participants need to be exemplars. The program promotes healthy and drug-free participation.

Each student and his or her parent(s)/guardian(s) must consent to random drug and alcohol testing in order to participate in any extracurricular activity. Failure to sign the District's "Random Drug and Alcohol Testing Consent" form will result in non-participation.

If a test is "positive," the student will not participate in extracurricular activities until after a "follow-up" test is requested by the Building Principal or designee and the results are reported. The Building Principal or designee will request a "follow-up" test after such an interval of time that the substance previously found would normally be eliminated from the body. If this "follow-up" test is negative, the student will be allowed to resume extracurricular activities. If a "positive" result is obtained from the "follow-up" test, or any later test, the same previous procedure shall be followed.

The Superintendent or designee shall develop procedures to implement this policy. No student shall be expelled or suspended from school as a result of any verified positive test conducted under this program other than when independent reasonable suspicion of drug and/or alcohol usage exists. This program does not affect the District policies, practices, or rights to search or test any student who at the time exhibits cause for reasonable suspicion of drug and/or alcohol use.

Performance Enhancing Drug Testing

State law requires the Illinois High School Association (IHSA) to prohibit a student from participating in an athletic competition sponsored or sanctioned by IHSA unless the student has agreed, (a) not to use any performance-enhancing substances on IHSA's current banned drug list, and (b) to submit to random testing for these substances in the student's body if the student is in high school. In addition, the student's parent/guardian must sign a statement for IHSA containing specific

Commented [AP1]: This policy is amended in response to the increased focus on bullying and hazing.

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7:240

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acknowledgments including that the student, if in high school, may be subject to random performance-enhancing substance testing and that violating the laws regulating the use of performance-enhancing substances is a crime.

IHSA, with oversight from the Illinois Department of Public Health, administers a performance-enhancing substance testing program under which high school participants in athletic competition sponsored or sanctioned by IHSA are tested at multiple times throughout the athletic season for the presence in their bodies of performance-enhancing substances on the IHSA's banned drug list.

LEGAL REF.: Board of Education of Independent School Dist. No. 92 v. Earls, 122 S.Ct. 2559 (2002).
Clements v. Board of Education of Decatur, 478 N.E.2d 1209 (Ill.App.4, 1985).
Kevin Jordan v. O'Fallon THSD 203, 706 N.E.2d 137 (Ill.App.5, 1999).
Todd v. Rush County Schools, 133 F.3d 984 (7th Cir., 1998).
Veronia School Dist. 475 v. Acton, 515 U.S. 646 (1995).
105 ILCS 5/24-24, 5/27-23.3, and 25/2.

CROSS REF.: 5:280 (Duties and Qualifications), 6:190 (Extracurricular and Co-Curricular Activities), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:190 (Student Discipline), 7:300 (Extracurricular Athletics)

ADOPTED: March 15, 2010

Update Memo

PRESS

Policy Reference Education Subscription Service

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Instructions

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

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

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

New Legislation

The legislative session's close left us with many policies and procedures to update. The two bills described below have immediate effective dates and significantly impact school business and practices.

P.A. 98-716, effective 6-16-2014, removed the requirement that new employees be screened for tuberculosis. School boards must still require **new** employees (not just teachers) to present evidence of physical fitness to perform duties assigned and freedom from communicable disease. P.A. 98-716 also:

1. Expands this requirement's scope by adding a definition of *employee* that includes student teachers and contractors' employees who are subject to criminal background investigations. Thus, each contractor's employee who begins providing services in the district after June 16, 2014 and who will have direct, daily contact with one or more student(s) must present evidence of physical fitness to perform duties assigned and freedom from communicable disease. This also applies to substitute teachers.
2. Provides that new or existing employees may be subject to additional health examinations, including a tuberculosis screen, as required by the Department of Public Health or local public health official. As of Aug. 2014, the Department of Public Health does not require school employees to be screened for tuberculosis other than workers in child day care and pre-school settings (77 Ill.Admin.Code §696.140(a)(3).
3. Continues to permit a board to require any employee to undergo a health examination. This provision is significantly limited by the Americans with Disabilities Act. This federal law allows medical inquiries of current employees only when job-related and consistent with a business necessity, or part of the voluntary employee wellness program.

P.A. 98-669, effective 6-26-14, significantly changed the requirements for a bullying policy. The requirements are so extensive that we needed to rewrite our bullying policy.

We gave priority to the **PRESS** material implementing these bills and included them in this **PRESS** issue. The October **PRESS** issue will contain the remaining policies and procedures that need attention as a result of legislation.

School Board

►2:20, Powers and Duties of the School Board; Indemnification. The policy is renamed and amended by:

1. Adding the following as #1 in the list of the school board's powers and duties:

Organizing the Board after each consolidated election by electing officers and establishing its regular meeting schedule and, thereafter, taking action during lawfully called meetings to faithfully fulfill the Board's responsibilities in accordance with State and federal law.

A footnote provides an alternative for boards that elect officers for one year terms and/or hold organizational meetings annually.

2. Removing indemnification requirements from the list of board powers and duties and adding an entire paragraph on indemnification as follows:

To the extent allowed by law, the Board shall defend, indemnify, and hold harmless School Board members, employees, volunteer personnel (pursuant to 105 ILCS 5/10-22.34, 10-22.34a and 10-22.34b), mentors of certified staff (pursuant to 105 ILCS 5/2-3.53a, 2-3.53b, and 105 ILCS 5/21A-5 et. seq.), and student teachers who, in the course of discharging their official duties imposed or authorized by law, are sued as parties in a legal proceeding. Nothing herein, however, shall be construed as obligating the Board to defend, indemnify, or hold harmless any person who engages in criminal activity, official misconduct, fraud, intentional or willful and wanton misconduct, or acts beyond the authority properly vested in the individual.

A new footnote explains:

Public officials or employees who are sued or incur loss because of the performance of their duties imposed or authorized by law on behalf of the public entity are entitled to indemnification. McQuillan on Municipal Corporations §12.137 (3rd ed.). Public employees who must defend themselves in actions based upon the performance of official duties are entitled to indemnification. Wayne Twsp Bd of Auditors v. Ludwig, 507 N.E.2d 199 (Ill. App. 2d, 1987). The public's interest is served by indemnifying public officials and employees in the performance of their official duties in order to recruit and retain qualified public employees and officials.

The paragraph and footnote on indemnification were kindly provided by **Larry Kuster**, Rammelkamp Bradney, Attorneys at Law. He is a member of our **PRESS** advisory board. We appreciate his assistance and continue to welcome feedback and suggestions from subscribers.

Quo Warranto Actions

Be sure to check out the information about *quo warranto* actions in an amended footnote of policy 2:60, *Board Member Removal from Office*, listed below as a Five Year Review. A quo warranto action is a rarely used method to remove a board member who holds his/her office unlawfully, among other things. Illinois has had some of these actions in its courts over the last five years. This type of lawsuit is generally brought by the Ill. Atty. Gen. (AG) or the appropriate State's Attorney. If neither of them brings the suit, it may be brought by a plaintiff after court approval and other certain conditions are met.

- 2:200, **Types of School Board Meetings**. The policy is unchanged. Footnotes are amended to add citations to and discussion of Ill. Atty. Gen. Public Access Counselor Opinions (PAOs) that have been issued since the policy's last update.

- 2:220, **School Board Meeting Procedure**. The policy is unchanged. Footnotes are amended as discussed in policy 2:200, *Types of School Board Meetings*, above.

- 2:230, **Public Participation at School Board Meetings and Petitions to the Board**. The policy is unchanged. Footnotes are amended with citations to court decisions issued since the policy's last update.

Operational Services

- 4:45-AP, **Administrative Procedure, Insufficient Fund Checks**. A footnote is moved into the text of the procedure. No other substantive changes were made.

Amendments to Local Debt Recovery Act Materials On Hold

Please see the **Progress Report** section below for a message from the Office of the Illinois Comptroller about the status of the Local Debt Recovery Program.

- 4:60, **Purchases and Contracts**. This policy is updated in response to P.A. 98-716 and to add the restrictions on contractors' employees who have a specified criminal conviction (previously in 4:170, *Safety*). The list of contract requirements now includes these mandates for contractors:

- a. In accordance with 105 ILCS 5/10-21.9(f): (1) prohibit any of its employees who is or was found guilty of a criminal offense listed in 105 ILCS 5/21B-80 to have direct, daily contact at a District school or school-related activity with one or more student(s); and (2) require each of its employees who will have direct, daily contact with student(s) to cooperate during the District's fingerprint-based criminal history records check on him or her.
- b. In accordance with 105 ILCS 5/24-5: (1) concerning each employee who begins providing services in the District after June 16, 2014, provide the District with evidence of physical fitness to perform the duties assigned and freedom from communicable disease if the employee will have direct, daily contact with one or more student(s); and (2) require any new or existing employee who has and will have direct, daily contact with one or more student(s) to complete additional health examinations as required by the District and be subject to additional health examinations, including tuberculosis screening, as required by the Illinois Department of Public Health rules or order of a local health official.

A new footnote identifies the procedure to implement item a., that is, 4:60-AP3, *Administrative Procedure - Criminal History Records Check of Contractor Employees*. Another new footnote explains the requirements in P.A. 98-716 as described under **New Legislation**, above. The Legal References and Cross References are also updated.

►4:60-AP1, **Administrative Procedure - Purchases.**

Additions are made to the requirements for contracts to implement P.A. 98-716 and to cover the required criminal background checks of certain contractors' employees. This is described more fully above in 4:60, *Purchases and Contracts*. We also moved several citations from the footnotes into the procedure.

Personnel

- 5:30, **Hiring Process and Criteria.** The policy is updated to implement P.A. 98-716 as described in **New Legislation**, above. The policy changed as follows:

Physical Examinations

~~New employees~~ Each new employee must furnish evidence of physical fitness to perform assigned duties and freedom from communicable disease ~~, including tuberculosis. All~~ The physical fitness examinations ~~and tests for tuberculosis examination~~ must be performed by a physician licensed in Illinois, or any other state, to practice medicine and surgery in any of its branches, or an advanced practice nurse who has a written collaborative agreement with a collaborating physician that authorizes the advanced practice nurse to perform health examinations, or a physician assis-

tant who has been delegated the authority by his or her supervising physician to perform health examinations. The employee must have the physical examination ~~and tuberculin test~~ performed no more than 90 days before submitting evidence of it to the ~~Board~~ District.

A footnote explains the requirements in P.A. 98-716 as described under **New Legislation**, above. The Legal References and Cross References are also updated.

- 5:120-AP2, **Administrative Procedure - Employee Conduct Standards.** The procedure is updated as follows:

1. To clarify that a violation of the conduct standards may result in dismissal, we amended this sentence: "The standards are intended to protect the health, safety, and general welfare of students and employees, ensure the community a degree of accountability within the School District, and define misconduct justifying disciplinary action, up to and including dismissal."
2. Responding to the national focus on bullying and hazing, we amended this conduct standard: "4. Maintain a safe and healthy environment, free from harassment, intimidation, bullying, hazing, substance abuse, and violence, and free from bias and discrimination. ...Violations of this standard include, but are not limited to: [a-e are unchanged] and (f) ~~tolerating~~ failing to appropriately respond to a witnessed or reported incident of student-on-student bullying, harassment, hazing, or teen dating violence."
3. ISBE published *Professional Testing Practice for Educators*, in which it required penalties for violating its provisions. These were not adopted by promulgated rule. Nevertheless, we added the following: "Comply with the Professional Testing Practices for Educators, prepared and published by the Illinois State Board of Education for educators who administer any standardized test. This document contains numerous examples of actions that violate test security; actions that must not be part of test preparation; actions that must not occur during test administration; and actions that must be avoided when reporting test results."
4. To the list of named policies to which employees must comply we added 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment).
5. We amended the citation to employment disqualifying criminal offenses to state "Section 5/10-21.9 or 5/21B-80 of the School Code."

► **5:260, Student Teachers.** The policy is amended by adding the following sentence to clarify that no one may serve as a student teacher who was convicted of a crime specified in the School Code: “No individual who has been convicted of a criminal offense listed in Section 5/21B-80 of the School Code is permitted to student teach or complete field or other clinical experience.”

The following new paragraph implements (1) the requirement to conduct a criminal background check on individuals seeking to be a student teacher, and (2) P.A. 98-716, as described under **New Legislation**, above:

Before permitting an individual to student teach or participate in any field experience in the District, the Superintendent or designee shall ensure that:

1. The District performed a complete criminal history records check as described below; and
2. The individual furnished evidence of physical fitness to perform assigned duties and freedom from communicable disease pursuant to 105 ILCS 5/24-5.

The footnotes, Legal References, and Cross References are also updated.

► **5:330, Educational Support Personnel - Sick Days, Vacation, Holidays, and Leaves.** The policy language in the **Sick and Bereavement Leave** subhead is amended in response to subscribers’ feedback as follows:

Full or part-time educational support personnel who work at least 600 hours per year receive 10 paid sick leave days per year. Part-time employees ~~will receive who work at least half-time are entitled~~ to sick leave days on the same basis as full-time employees, but the pay ~~equivalent to their regular workday~~ will be based on the employee’s average number of part-time hours per week.

The amendments intend to prevent districts from granting full-time sick leave to employees who are working part-time hours.

Footnotes are also amended in response to subscribers’ feedback. One footnote provides new options to choose from if a district wants to include an Ill. Municipal Retirement Fund requirement that public bodies have a written plan allowing eligible employees to convert their eligible accumulated sick leave to service credit upon their retirement.

Students

Who is a *school official* for purposes of access to student records without prior consent?

The answer is not always apparent under Section 10/6 of the School Student Records Act and Section 14/8.02(g) of the federal Family Educational Rights and Privacy Act (FERPA). FERPA requires districts to notify parents of who falls in this category. **PRESS** exhibit 7:340-AP1, E1, *Notice to Parents/Guardians and Students of Their Rights Concerning a Student’s School Records*, does this by stating:

A school official is a person employed by the District as an administrator, supervisor, instructor, or support staff member (including health or medical staff and law enforcement unit personnel); a person serving on the School Board; a person or company with whom the District has contracted to perform a special task (such as an attorney, auditor, medical consultant, or therapist); or any parent(s)/guardian(s) or student serving on an official committee, such as a disciplinary or grievance committee, or assisting another school official in performing his or her tasks. Individual board members do not have a right to see student records merely by virtue of their office unless they have a current demonstrable educational or administrative interest in the student and seeing his or her record(s) would be in furtherance of the interest.

Kathryn Vander Broek and **Yashekia Simpkins**, Hinshaw & Culbertson LLP, reminded us that the Board Attorney should be consulted before allowing individuals to access a student’s school record in all but the obvious cases.

► **7:10-AP, Administrative Procedure - Accommodating Transgender Students or Gender Non-Conforming Students. NEW.** The procedure is intended to help school districts through the accommodation process when they have a transgender student or gender non-conforming student. The goal of an accommodation is to allow a transgender or gender non-conforming student to equally participate in educational and extracurricular opportunities. There is no statutory mandate requiring procedures for accommodating transgender or gender non-conforming students. However, this procedure is consistent with risk control measures for a developing and unsettled area of the law in which the federal Office of Civil Rights and Department of Justice have issued guidance. Central to this procedure is the necessity to work with students on a case-by-case basis in consultation with the board attorney.

7:10-AP, continued next page

This procedure contains the following sections:

1. Gender-Based Discrimination Is Prohibited
2. Gender-Based Bullying and/or Harassment Is Prohibited
3. Terminology and Definitions
4. Relevant Board Policies for Accommodations, Supports, and Inclusion of Transgender or Gender Non-Conforming Students
5. Common Needs for Transgender or Gender Non-Conforming Students; Accommodations and Supports
6. Training for School Staff Members
7. Resources

► **7:20, Harassment of Students Prohibited.** The policy language lists protected statuses from the anti-bullying statute word-for-word, despite some statuses being irrelevant to students in K-12. Added statuses include: *national origin, military status, and unfavorable discharge status from military service.*

Based upon a U.S. Dept. of Education (DOE) guidance document stating that acts of sexual violence may also be discrimination under Title IX, we added the term *sexual violence* to the policy, along with examples of it discussed in DOE guidance documents. This information was formerly discussed in the footnotes to this policy. We amended footnotes throughout and the Cross References.

► **7:180, Prevention of and Response to Preventing Bullying, Intimidation, and Harassment.** The policy is rewritten to comply with new legislation as follows:

1. P.A. 98-669 (eff. 6-26-2014). It significantly amended the bullying prevention statute, 105 ILCS 5/27-23.7. It specifies 12 requirements for boards to cover in a bullying prevention policy. The rewritten policy contains these requirements and directs the superintendent or designee to develop and maintain a bullying prevention and response plan that is consistent with them. The footnotes contain five alternatives or options for boards to consider making to the default language.
2. P.A. 98-801 (eff. 1-1-2015). It amended the bullying prevention statute by adding provisions concerning *cyber-bullying* at nonschool-related locations or functions or from the use of a device that is not owned, leased, or used by a school district or school. Board policy must prohibit *cyber-bullying* if it causes a substantial disruption to the educational process or orderly operation of

a school. The legislation specifically states that a school is not required to monitor nonschool-related activities, functions, or programs. The legislation also requires that the district policy include a process to investigate whether a reported act of bullying is within the permissible scope of the district's or school's jurisdiction and requires that the district or school provide the victim with information regarding services that are available within the district and community.

► **7:240, Conduct Code for Participants in Extracurricular Activities.** The policy is amended in response to the increased focus on bullying and hazing. Specifically, the requirements for the extracurricular conduct code are amended as follows:

The conduct code shall: (1) require participants in extracurricular activities to conduct themselves as good citizens and exemplars of their school at all times, including after school, on days when school is not in session, and whether on ~~and~~ or off school property; (2) emphasize that hazing and bullying activities are strictly prohibited; and (23) notify participants that failure to abide by it could result in removal from the activity.

A policy is added to the Cross References: 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment).

► **7:240-AP1, Administrative Procedures - Code of Conduct for Extracurricular Activities.** The following paragraph is added in response to the increased focus on bullying and hazing:

Hazing and bullying activities are strictly forbidden at any time and in any location. Hazing is any humiliating or dangerous activity expected of a student to belong to a team or group, regardless of his or her willingness to participate. (Adapted from the definition of hazing adopted by the National Federation of State High School Associations.) Bullying is any physical or verbal act or conduct that has or can be reasonably predicted to place a student in reasonable fear of harm; cause a detrimental effect on a student's physical or mental health; interfere with a student's academic performance; or interfere with a student's ability to participate in or benefit from school activities. (Adapted from the definition of bullying included in the Board policy 7:180, Prevention of and Response to Bullying, Intimidation, and Harassment.)

Progress Report: The contents of this table frequently change.

Topics	Our Response
Local Debt Recovery Program The following message is from the Ill. Office of the Comptroller (IOC): In an effort to find an opportunity for the State of Illinois' Local Debt Recovery Program (LDRP) to assist school districts, a series of helpful discussions have occurred between the IOC, Assistant General Counsel Kimberly Small of the Illinois Association of School Boards (IASB), as well as a group of attorneys she recommended from around the state who specialize in representing the interests of local school districts. The IASB staff and attorneys have highlighted the complexities school districts face in recovering debt owed to them, particularly with respect to fee waiver eligibility. We look forward to a continued shared effort and review of statutes, policies, and issues. The IOC remains committed to working with the IASB and education professionals and counsel with an eye toward a possible partnership in recovering unpaid debt for school districts around the State.	We are in the process of amending PRESS materials that address the Local Debt Recovery Act. We hope to include them in the Oct. 2014 issue of PRESS. Please remember: No district can enter the Local Debt Recovery Program without (a) assistance from the Board attorney, and (b) entering into an intergovernmental agreement with the IOC.
Medical Reviews Medical reviews are a component of the evaluation process used to assess students' eligibility for special education services. In 2010, ISBE adopted rules to expand the list of practitioners who were deemed qualified to conduct medical reviews. In 2012, ISBE amended that rule to, in part, limit to certified school nurses (CSNs) the authority to make recommendations concerning any educational accommodations, modifications, or interventions that a student may need. This rule had a delayed effective date of one year, to July 2013. After hearing concerns from school districts that they lack CSNs to perform these services, ISBE again proposed a rule amendment. This amendment will delay the rule's implementation until July 1, 2015 and makes other important changes to the medical review process.	We will amend relevant PRESS material to note this rule change after the rule is effective.
Physical Education Taskforce P.A. 97-1102 created the Enhance Physical Education Taskforce (EPETF). Its purpose is to: 1. Make recommendations to the Governor and the General Assembly for the Illinois Learning Standards for Physical Development and Health based upon research in neuroscience that impacts the relationship between physical activity and learning; and 2. Promote and recommend enhanced physical education programs that districts can integrate with a broader wellness strategy and health curriculum in elementary and secondary schools. Several reports are available at the following link: www.isbe.net/EPE/html/EPETF.htm#rpts.	We will amend PRESS materials if the General Assembly enacts laws based upon this report's recommendations.
Common Core Implementation ISBE finalized its rules that incorporate by reference the: <i>Common Core State Standards for English Language Arts and Literacy in History/Social Studies, Science, and Technical Subjects</i>, and <i>Common Core State Standards for Mathematics</i>, both published by the Common Core State Standards Initiative. They are referred to as <i>common core standards</i> and are posted at: www.corestandards.org/the-standards/english-language-arts-standards, and www.corestandards.org/the-standards/mathematics. Both replace State goals and standards for English and math in Appendix D to Part 1.	We are amending references to State goals and standards by referring to the common core standards in applicable footnotes and policies as they are reviewed.

Revisions to Policies, Administrative Procedures and Exhibits

Number and Title	Action <i>The memo describes the revisions.</i>
2:20, Powers and Duties of the School Board; <u>Indemnification</u>	RENAMED. Policy, footnotes, and Cross References are updated in response to feedback.
2:200, Types of School Board Meetings	Policy is unchanged. Footnotes cite Public Access Counselor Opinions.
2:220, School Board Meeting Procedure	Policy is unchanged. Footnotes cite Public Access Counselor Opinions.
2:230, Public Participation at School Board Meetings and Petitions to the Board	Policy is unchanged. Footnotes are amended with citations to court decisions.
4:45-AP, Administrative Procedure - Insufficient Fund Checks	Footnote text is moved into the procedure.
4:60, Purchases and Contracts	Policy, footnotes, Legal References, and Cross References are updated in response to State legislation and to add other provisions.
4:60-AP1, Administrative Procedure - Purchases	Procedure is updated in response to State legislation and to add other provisions.
5:30, Hiring Process and Criteria	Policy, footnotes, Legal References, and Cross References are updated in response to State legislation and to add other provisions.
5:120-AP2, Administrative Procedure - Employee Conduct Standards	Procedure is updated in response to ISBE requirements and to add other provisions.
5:260, Student Teachers	Policy, footnotes, Legal References, and Cross References are updated in response to State legislation and to add other provisions.
5:330, Sick Days, Vacation, Holidays, and Leaves	Sick and Bereavement Leave subhead is amended. Footnotes are updated with new options.
7:10-AP , Administrative Procedure - Accommodating Transgender Students or Gender Non-Conforming Students	NEW. Procedure is added in response to guidance from the federal Office of Civil Rights and Department of Justice.
7:20, Harassment of Students Prohibited	Policy, footnotes, and Cross References are updated.
7:180, ~~Prevention of and Response to Preventing~~ Bullying, Intimidation, and Harassment	REWRITTEN and RENAMED.
7:240, Conduct Code for Participants in Extracurricular Activities	Policy and Cross References are updated.
7:240-AP1, Administrative Procedure - Code of Conduct for Extracurricular Activities	Procedure is updated.

Five Year Review

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

Number and Title	Action
2:40, Board Member Qualifications	The policy is unchanged. Nonsubstantive edits are made to the footnotes.
2:50, Board Member Term of Office	The policy is unchanged. Nonsubstantive edits are made to the footnotes.
2:60, Board Member Removal from Office	The policy is unchanged. The footnotes now include reference to notable Illinois <i>quo warranto</i> actions. For more on this policy, see the textbox in the School Board section above.
2:80, Board Member Oath and Conduct	The policy is unchanged. Clarifications are made to the Cross References. Nonsubstantive edits are made to the footnotes.
2:220-E1, Exhibit - Board Treatment of Closed Meeting Verbatim Records and Minutes	Minor clarifications are made to the procedure.
2:240, Board Policy Development	The policy is unchanged. A minor clarification is made to a link in the footnotes.
2:250-E1, Exhibit - Written Request for District Public Records	The exhibit is unchanged. Non substantive style edits are made.
2:260-AP2, Administrative Procedure - Nondiscrimination Coordinator and Complaint Manager	The procedure is updated to list new material in the Applicable Policies and Procedures section, and a link in the Resources section is fixed.
4:40, Incurring Debt	The policy is unchanged. Nonsubstantive edits are made to the footnotes.
4:55, Use of Credit and Procurement Cards	The policy is unchanged.
4:55-AP, Administrative Procedure - Controls for the Use of District Credit and Procurement Cards	The procedure is unchanged.
4:70-AP, Administrative Procedure - Resource Conservation	The procedure is updated to delete past dates. Nonsubstantive edits are made to the footnotes.
4:90, Activity Funds	The policy is updated. Nonsubstantive edits are made to the footnotes.
4:110-AP1, Administrative Procedure - School Bus Post-Accident Checklist	The procedure contains one minor legal reference clarification.
4:170-AP2, E4 ~~7:190-AP6, E1~~ , Exhibit - Letter to parents/Guardians About Preventing and Reducing Incidences of Sexting	RENUMBERED. The exhibit contains an edit to the Criminal Code citation, minor edits for clarification, and updated links.
5:10-AP, Administrative Procedure - Workplace Accommodations for Nursing Mothers	The procedure is unchanged.
5:310, Compensatory Time-Off	The policy is unchanged. Nonsubstantive edits are made to the footnotes.
5:310-E, Exhibit - Agreement to Receive Compensatory Time-Off	The exhibit is unchanged.
6:120-AP1, E2, Exhibit - Special Education Required Notice and Consent Forms	The exhibit is unchanged.
6:120-AP2, Administrative Procedure - Access to Classrooms and Personnel	One outdated reference to a public act is deleted.
6:120-AP2, E1, Exhibit - Request to Access Classroom(s) or Personnel for Special Education Evaluation and/or Observation Purposes	The exhibit is unchanged.

Five Year Review *continued*

Number and Title	Action
6:300-E1, Exhibit - Application for a Diploma for Veterans of WWII, the Korean Conflict, or the Vietnam Conflict	The exhibit is unchanged.
7:40-AP, Administrative Procedure - Placement of Nonpublic School Students Transferring Into the District	The procedure contains an updated link.
7:60-AP2, E1, Exhibit - Letter of Residence from Landlord in Lieu of Lease	The exhibit is unchanged.
7:60-AP2, E2, Exhibit - Letter of Residence to be Used When the Person Seeking to Enroll a Student Is Living with a District Resident	The exhibit is unchanged.
7:60-AP2, E3, Exhibit - Evidence of Non-Parent's Custody, Control, and Responsibility of a Student	The exhibit is unchanged.
7:170, Vandalism	The policy is unchanged. Nonsubstantive edits are made to the footnotes.
7:200, Suspension Procedures	The policy is unchanged. Significant edits are made to the footnotes.
7:240-AP2, Administrative Procedure - Extracurricular Drug and Alcohol Testing Program	The procedure is unchanged.
7:250-AP2, Administrative Procedure - Protocol for Responding to Students with Social, Emotional, or Mental Health Problems	The procedure is unchanged. Nonsubstantive edits are made to the footnotes.
7:280-AP, Administrative Procedure - Managing Students with Communicable and Infectious Diseases	The procedure is amended with citations to new amended and renumbered administrative rules.
7:310-AP, Administrative Procedure - Guidelines for Student Distribution of Non-School Sponsored Publications	The procedure is unchanged. Nonsubstantive edits are made to the footnotes.
8:25-AP, Administrative Procedure - Advertising and Distributing Materials in Schools Provided by Non-School Related Entities	The procedure includes a new note to discuss a relevant, but non-binding, distribution of non-religious materials case from Texas.
8:100, Relations with Other Organizations and Agencies	The policy is unchanged. Nonsubstantive edits are made to the footnotes.

Acknowledgement to PRESS Advisory Board

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

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PUTNAM COUNTY CUSD #535
BOARD OF EDUCATION EXECUTIVE SESSION AGENDA
Oct 20, 2014
6:30 P.M.

- I. Hires
 - Lauren VanKeulen - HS Special Ed Aide
 - Jenna Hansen – Pantera Coach
- II. Release Keri Burdette – HS Special Ed Aide

Recommendation to Approve Release of Keri Burdette from Paraprofessional Position

As superintendent, I recommend approval of Mr. Peterson's decision to release Keri Burdette as a Special Education Aide at the high school.

Rationale

Keri Burdette was serving as a paraprofessional (teacher's aide) in the high school Special Education classroom. She was still in her probationary period and could be released according to the district collective bargaining agreement.

District Goal

Demonstrate increased academic achievement for all students.

Recommendation to Hire Lauren VanKeulen and Jenna Hansen

As superintendent, I recommend hiring Lauren VanKeulen as the high school Special Education paraprofessional (replacing Keri Burdette) and Jenna Hansen as the new Panteras coach.

Rationale

Mr. Peterson released Keri Burdette from both positions (aide and Panteras coach). These two individuals were interviewed for the positions that were available, and Mr. Peterson has recommended hiring them for the remainder of the 2014/2015 School Year.

District Goal

Demonstrate increased academic achievement for all students.