

Balance Sheet

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PUTNAM COUNTY CUSD #535

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Report as of: 10/31/2025

Education Fund 10

Account Class

Account	Description	Y.T.D. Bal.Frwd.	M.T.D. Activity	Y.T.D. Activity	State Account Number
10-0	AP-Accrual for Fund 10	0.00	0.00	0.00	10-0
Current Assets					
10-110-1	FSB CASH IN BANK	3,043,497.79	(938,502.68)	2,104,995.11	10-110-1
10-110-1-61	HEALTH SAVINGS ACCOUNT DED	0.00	0.00	0.00	10-110-1-61
10-111	IMPREST FUND	15,000.00	0.00	15,000.00	10-111
10-112-2	GNB CASH IN BANK	546,129.24	18,000.70	564,129.94	10-112-2
10-113-13	IL FUNDS CASH IN BANKS	0.00	0.00	0.00	10-113-13
10-121-3	NCB CASH IN BANK ED	14,572,417.14	274,706.85	14,847,123.99	10-121-3
10-122	FARNSWORTH INVESTMENT	0.00	0.00	0.00	10-122
10-131	PAYROLL CASH	0.00	0.00	0.00	10-131
10-185	LONG TERM INVESTMENTS	3,230,200.09	4,006.12	3,234,206.21	10-185
10-199	EMPLOYEE COMPUTERS	0.00	0.00	0.00	10-199
100	Current Assets	21,407,244.26	(641,789.01)	20,765,455.25	* Account Class
Current Liabilities					
10-411	LOAN TO LIFE SAFETY	0.00	0.00	0.00	10-411
10-411 (1)	LOANS FROM WKG CASH FND	0.00	0.00	0.00	10-411
10-431	ACCOUNTS PAYABLE	0.00	0.00	0.00	10-431
10-460	DISABILITY INS. PAYABLE	0.00	0.00	0.00	10-460
10-481	TEACHER RET. PAYABLE	0.00	0.00	0.00	10-481
10-481-51	TRS 9.8901 CE	0.00	0.00	0.00	10-481-51
10-481-511	THIS 0.90 CE	0.00	0.00	0.00	10-481-511
10-481-52	FEDERAL	0.00	0.00	0.00	10-481-52
10-481-53	STATE TAX	0.00	0.00	0.00	10-481-53
10-481-54	IMRF	0.00	0.00	0.00	10-481-54
10-481-55	ANNUITY	0.00	0.00	0.00	10-481-55
10-481-56	INSURANCE	0.00	0.00	0.00	10-481-56
10-481-57	FICA	0.00	0.00	0.00	10-481-57
10-481-58	MEDICARE	0.00	0.00	0.00	10-481-58
10-481-59	MISC DEDUCTIONS	0.00	0.00	0.00	10-481-59
10-481-60	SSP	0.00	0.00	0.00	10-481-60
10-481-61	HEALTH SAVINGS ACCOUNT DED	0.00	0.00	0.00	10-481-61
10-490	Delete This Account	0.00	0.00	0.00	10-490
10-493	MEDICARE INS. PAYABLE	0.00	0.00	0.00	10-493
10-495	LIFE INS PAYABLE	0.00	0.00	0.00	10-495
10-496	LOHMANS CAFE. PLAN	0.00	0.00	0.00	10-496
10-497	SUPPORT PERS. DUES	0.00	0.00	0.00	10-497
10-498	TEACHER RET 2.2	0.00	0.00	0.00	10-498

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Education Fund 10

Account Class 400 Current Liabilities

Account	Description	Y.T.D. Bal.Frwd.	M.T.D. Activity	Y.T.D. Activity	State Account Number
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400	Current Liabilities	0.00	0.00	0.00	* Account Class
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Fund Balances and Fund Net Assets

10-706	NET PROFIT/LOSS	(3,976,392.51)	641,789.01	(3,334,603.50)	10-706
10-730	FUND BALANCE	(17,430,851.75)	0.00	(17,430,851.75)	10-730
700	Fund Balances and Fund Net Assets	(21,407,244.26)	641,789.01	(20,765,455.25)	* Account Class
10	Education Fund	0.00	0.00	0.00	Fund

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Oper, Build, & Maint Fund 20

Account Class

Account	Description	Y.T.D. Bal.Frwd.	M.T.D. Activity	Y.T.D. Activity	State Account Number
20-0	AP-Accrual for Fund 20	0.00	0.00	0.00	20-0
Current Assets					
20-110-1	FSB CASH IN BANKS	623,282.83	(373,426.05)	249,856.78	20-110-1
20-112-2	GNB CASH IN BANKS	484.42	590.06	1,074.48	20-112-2
20-121	REGULAR INVESTMENT O/M NCB	0.00	0.00	0.00	20-121
20-121-3	NCB CASH IN BANK	3,601,926.39	417,922.59	4,019,848.98	20-121-3
20-131	PAYROLL CASH	0.00	0.00	0.00	20-131
20-183	TREE FUND INVESTMENTS	4,321.70	0.20	4,321.90	20-183
20-184	LAND FUND INVESTMENT	0.00	0.00	0.00	20-184
20-185	LONG TERM INVESTMENTS	563,507.23	2,160.65	565,667.88	20-185
100	Current Assets	<u>4,793,522.57</u>	<u>47,247.45</u>	<u>4,840,770.02</u>	* Account Class
Current Liabilities					
20-431	ACCOUNTS PAYABLE	0.00	0.00	0.00	20-431
20-481	ANNUITIES PAYABLE	0.00	0.00	0.00	20-481
20-481 (1)	Delete This Account	0.00	0.00	0.00	20-481
20-481-52	FEDERAL	0.00	0.00	0.00	20-481-52
20-481-53	STATE TAX	0.00	0.00	0.00	20-481-53
20-481-54	IMRF	0.00	0.00	0.00	20-481-54
20-481-55	WASHINGTON NATL INS.	0.00	0.00	0.00	20-481-55
20-481-56	INSURANCE	0.00	0.00	0.00	20-481-56
20-481-57	FICA	0.00	0.00	0.00	20-481-57
20-481-58	MEDICARE	0.00	0.00	0.00	20-481-58
20-481-59	Delete This Account	0.00	0.00	0.00	20-481-59
20-497	SUPPORT PERS. DUES	0.00	0.00	0.00	20-497
400	Current Liabilities	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	* Account Class
Fund Balances and Fund Net Assets					
20-706	NET PROFIT/LOSS	(707,136.69)	(47,247.45)	(754,384.14)	20-706
20-730	FUND BALANCE	(4,086,385.88)	0.00	(4,086,385.88)	20-730
700	Fund Balances and Fund Net Assets	<u>(4,793,522.57)</u>	<u>(47,247.45)</u>	<u>(4,840,770.02)</u>	* Account Class
20	Oper, Build, & Maint Fund	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	Fund

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Debt Service Fund or Fund Group 30						
Account Class						
Account	Description	Y.T.D. Bal.Frwd.	M.T.D. Activity	Y.T.D. Activity	State Account Number	
30-0	AP-Accrual for Fund 30	0.00	0.00	0.00	30-0	
Current Assets						
30-110-1	FSB CASH IN BANKS	0.00	0.00	0.00	30-110-1	
30-112-2	GNB CASH IN BANKS	0.00	0.00	0.00	30-112-2	
30-121-3	NCB REGULAR INVESTMENT B/I	773.07	2.36	775.43	30-121-3	
30-185	LONG TERM INVESTMENTS	0.00	0.00	0.00	30-185	
100	Current Assets	773.07	2.36	775.43	* Account Class	
Current Liabilities						
30-431	ACCOUNTS PAYABLE	0.00	0.00	0.00	30-431	
400	Current Liabilities	0.00	0.00	0.00	* Account Class	
Fund Balances and Fund Net Assets						
30-706	NET PROFIT/LOSS	(7.67)	(2.36)	(10.03)	30-706	
30-730	FUND BALANCE	(765.40)	0.00	(765.40)	30-730	
700	Fund Balances and Fund Net Assets	(773.07)	(2.36)	(775.43)	* Account Class	
30	Debt Service Fund or Fund Group	0.00	0.00	0.00	Fund	

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Transportation Fund 40					
Account Class					
Account	Description	Y.T.D. Bal.Frwd.	M.T.D. Activity	Y.T.D. Activity	State Account Number
40-0	AP-Accrual for Fund 40	0.00	0.00	0.00	40-0
Current Assets					
40-110-1	FSB CASH IN BANKS	434,014.32	(226,024.72)	207,989.60	40-110-1
40-112-2	GNB CASH IN BANKS	0.00	0.00	0.00	40-112-2
40-121-3	NCB CASH IN BANK TRANS	590,920.07	345,769.62	936,689.69	40-121-3
40-131	PAYROLL CASH	0.00	0.00	0.00	40-131
40-185	LONG TERM INVESTMENTS	0.00	0.00	0.00	40-185
100	Current Assets	<u>1,024,934.39</u>	<u>119,744.90</u>	<u>1,144,679.29</u>	* Account Class
Current Liabilities					
40-411	LOANS FROM W/C	0.00	0.00	0.00	40-411
40-431	ACCOUNTS PAYABLE	0.05	0.00	0.05	40-431
40-481	Delete This Account	0.00	0.00	0.00	40-481
40-481 (1)	EMPLOYEE INCENTIVE	(0.05)	0.00	(0.05)	40-481
40-481-52	FEDERAL	0.00	0.00	0.00	40-481-52
40-481-53	STATE TAX	0.00	0.00	0.00	40-481-53
40-481-54	IMRF	0.00	0.00	0.00	40-481-54
40-481-55	INSURANCE	0.00	0.00	0.00	40-481-55
40-481-56	Federal Tax 2024	0.00	0.00	0.00	40-481-56
40-481-57	FICA	0.00	0.00	0.00	40-481-57
400	Current Liabilities	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	* Account Class
Fund Balances and Fund Net Assets					
40-706	NET PROFIT/LOSS	(426,006.50)	(119,744.90)	(545,751.40)	40-706
40-730	FUND BALANCE	(598,927.89)	0.00	(598,927.89)	40-730
700	Fund Balances and Fund Net Assets	<u>(1,024,934.39)</u>	<u>(119,744.90)</u>	<u>(1,144,679.29)</u>	* Account Class
40	Transportation Fund	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	Fund

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I.M.R.F./Soc. Sec. Fund 50					
Account Class					
Account	Description	Y.T.D. Bal.Frwd.	M.T.D. Activity	Y.T.D. Activity	State Account Number
50-0	AP-Accrual for Fund 50	0.00	0.00	0.00	50-0
Current Assets					
50-110-1	FSB CASH IN BANKS	179,260.48	(33,493.78)	145,766.70	50-110-1
50-112-2	GNB CASH IN BANKS	0.00	0.00	0.00	50-112-2
50-121-3	NCB CASH IN BANK IMRF	506,446.37	2,073.40	508,519.77	50-121-3
50-185	IMRF-LONG TERM INVESTMEN	0.00	0.00	0.00	50-185
100	Current Assets	<u>685,706.85</u>	<u>(31,420.38)</u>	<u>654,286.47</u>	* Account Class
Current Liabilities					
50-431	ACCOUNTS PAYABLE	(0.16)	0.00	(0.16)	50-431
50-481	Delete This Account	0.00	0.00	0.00	50-481
50-481 (1)	Delete This Account	0.00	0.00	0.00	50-481
50-481 (2)	MEDICARE EMPLOYEE (10)	0.00	0.00	0.00	50-481
50-481-54	IMRFBRD SHARE	0.16	0.00	0.16	50-481-54
50-481-57	MATCHING FICA	0.00	0.00	0.00	50-481-57
50-481-58	MEDICARE (BRD PD)	0.00	0.00	0.00	50-481-58
50-492	MEDICARE INS PAYABLE	0.00	0.00	0.00	50-492
50-493	MEDICARE BOARD SHARE	0.00	0.00	0.00	50-493
400	Current Liabilities	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	* Account Class
Fund Balances and Fund Net Assets					
50-706	NET PROFIT/LOSS	(185,902.57)	31,420.38	(154,482.19)	50-706
50-730	FUND BALANCE	(499,804.28)	0.00	(499,804.28)	50-730
700	Fund Balances and Fund Net Assets	<u>(685,706.85)</u>	<u>31,420.38</u>	<u>(654,286.47)</u>	* Account Class
50	I.M.R.F./Soc. Sec. Fund	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	Fund

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Capital Projects Fund or Fund Group 60

Account Class

Account	Description	Y.T.D. Bal.Frwd.	M.T.D. Activity	Y.T.D. Activity	State Account Number
60-0	AP-Accrual for Fund 60	0.00	0.00	0.00	60-0
Current Assets					
60-110-1	FSB CASH IN BANK-CAP PROJ	0.00	0.00	0.00	60-110-1
60-112-2	GNB CASH IN BANKS	0.00	0.00	0.00	60-112-2
60-121-3	NCB CASH IN BANK CAP PROJ	0.00	0.00	0.00	60-121-3
60-185	LONG TERM INVEST C/P	0.00	0.00	0.00	60-185
100	Current Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	* Account Class
Current Liabilities					
60-411	LOAN FROM W/C	0.00	0.00	0.00	60-411
60-431	A/P CAP PROJECTS	0.00	0.00	0.00	60-431
400	Current Liabilities	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	* Account Class
Fund Balances and Fund Net Assets					
60-706	NET PROFIT/LOSS	0.00	0.00	0.00	60-706
60-730	FUND BALANCE	0.00	0.00	0.00	60-730
700	Fund Balances and Fund Net Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	* Account Class
60	Capital Projects Fund or Fund Group	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	Fund

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Working Cash Fund 70

Account Class

Account	Description	Y.T.D. Bal.Frwd.	M.T.D. Activity	Y.T.D. Activity	State Account Number
70-0	AP-Accrual for Fund 70	0.00	0.00	0.00	70-0
Current Assets					
70-110-1	FSB CASH IN BANKS	36,527.94	0.00	36,527.94	70-110-1
70-112-2	GNB CASH IN BANKS	0.00	0.00	0.00	70-112-2
70-121-3	NCB CASH ON BANK WC	1,279,224.48	4,121.65	1,283,346.13	70-121-3
70-141	W/C INTERFUND LOANS	0.00	0.00	0.00	70-141
70-185	INVESTMENT LONG TERM WC	2,014,528.87	3,731.04	2,018,259.91	70-185
100	Current Assets	<u>3,330,281.29</u>	<u>7,852.69</u>	<u>3,338,133.98</u>	* Account Class
Current Liabilities					
70-411	LOANS TO LIFE SAFETY	0.00	0.00	0.00	70-411
70-431	ACCOUNTS PAYABLE	0.00	0.00	0.00	70-431
400	Current Liabilities	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	* Account Class
Fund Balances and Fund Net Assets					
70-706	NET PROFIT/LOSS	(127,024.81)	(7,852.69)	(134,877.50)	70-706
70-730	FUND BALANCE	(3,203,256.48)	0.00	(3,203,256.48)	70-730
700	Fund Balances and Fund Net Assets	<u>(3,330,281.29)</u>	<u>(7,852.69)</u>	<u>(3,338,133.98)</u>	* Account Class
70	Working Cash Fund	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	Fund

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Tort Immunity and Judgment Fund 80

Account Class

Account	Description	Y.T.D. Bal.Frwd.	M.T.D. Activity	Y.T.D. Activity	State Account Number
80-0	AP-Accrual for Fund 80	0.00	0.00	0.00	80-0
Current Assets					
80-110-1	FSB TORT-CASH IN BANKS	200,109.46	(31,003.33)	169,106.13	80-110-1
80-112-2	GNB CASH IN BANKS	1,486.78	0.19	1,486.97	80-112-2
80-121-3	NCB CASH IN BANK TORT	286,544.70	2,110.91	288,655.61	80-121-3
80-131	PAYROLL CASH	0.00	0.00	0.00	80-131
100	Current Assets	<u>488,140.94</u>	<u>(28,892.23)</u>	<u>459,248.71</u>	* Account Class
Current Liabilities					
80-431	ACCOUNTS PAYABLE	0.00	0.00	0.00	80-431
80-481	NON-CERT DUES	0.00	0.00	0.00	80-481
400	Current Liabilities	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	* Account Class
Fund Balances and Fund Net Assets					
80-706	NET PROFIT/LOSS	(257,932.10)	28,892.23	(229,039.87)	80-706
80-730	FUND BALANCE	(230,208.84)	0.00	(230,208.84)	80-730
700	Fund Balances and Fund Net Assets	<u>(488,140.94)</u>	<u>28,892.23</u>	<u>(459,248.71)</u>	* Account Class
80	Tort Immunity and Judgment Fund	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	Fund

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Fire Prevention/Life Safety 90

Account Class

Account	Description	Y.T.D. Bal.Frwd.	M.T.D. Activity	Y.T.D. Activity	State Account Number
90-0	AP-Accrual for Fund 90	0.00	0.00	0.00	90-0
Current Assets					
90-110-1	FSB CASH IN BANK-LIFE SAFETY	36,527.94	0.00	36,527.94	90-110-1
90-112-2	GNB CASH IN BANKS	0.00	0.00	0.00	90-112-2
90-121-3	NCB CASH IN BANK L/S	663,521.01	2,246.02	665,767.03	90-121-3
90-185	LONG TERM L/S	0.00	0.00	0.00	90-185
100	Current Assets	<u>700,048.95</u>	<u>2,246.02</u>	<u>702,294.97</u>	* Account Class
Current Liabilities					
90-411	LOAN DUE TO EDUCATION	0.00	0.00	0.00	90-411
90-412	LOAN DUE TO WORKING CASH	0.00	0.00	0.00	90-412
90-431	ACCOUNTS PAYABLE	0.00	0.00	0.00	90-431
90-481	IL WITHHOLDING TAX PAY	0.00	0.00	0.00	90-481
90-481 (1)	Delete This Account	0.00	0.00	0.00	90-481
90-481 (2)	Delete This Account	0.00	0.00	0.00	90-481
400	Current Liabilities	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	* Account Class
Fund Balances and Fund Net Assets					
90-706	NET PROFIT/LOSS	(101,955.58)	(2,246.02)	(104,201.60)	90-706
90-730	FUND BALANCE	(598,093.37)	0.00	(598,093.37)	90-730
700	Fund Balances and Fund Net Assets	<u>(700,048.95)</u>	<u>(2,246.02)</u>	<u>(702,294.97)</u>	* Account Class
90	Fire Prevention/Life Safety	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	Fund
	Report Total:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	