

Balance Sheet

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PUTNAM COUNTY CUSD #535

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Report as of: 9/30/2025

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	1,926,644.10	1,116,853.69	3,043,497.79	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	537,409.26	8,719.98	546,129.24	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	14,176,233.52	396,183.62	14,572,417.14	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	3,219,896.91	10,303.18	3,230,200.09	10-185
10-199	EMPLOYEE COMPUTERS	0.00	0.00	0.00	10-199
100	Current Assets	19,875,183.79	1,532,060.47	21,407,244.26	* 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
	400	Current Liabilities	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	* Account Class
Fund Balances and Fund Net Assets						
10-706	NET PROFIT/LOSS		(2,444,332.04)	(1,532,060.47)	(3,976,392.51)	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	<u>(19,875,183.79)</u>	<u>(1,532,060.47)</u>	<u>(21,407,244.26)</u>	* Account Class
	10	Education Fund	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	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	59,925.70	563,357.13	623,282.83	20-110-1
20-112-2	GNB CASH IN BANKS	484.36	0.06	484.42	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	3,589,198.15	12,728.24	3,601,926.39	20-121-3
20-131	PAYROLL CASH	0.00	0.00	0.00	20-131
20-183	TREE FUND INVESTMENTS	4,274.19	47.51	4,321.70	20-183
20-184	LAND FUND INVESTMENT	0.00	0.00	0.00	20-184
20-185	LONG TERM INVESTMENTS	826,406.84	(262,899.61)	563,507.23	20-185
100	Current Assets	<u>4,480,289.24</u>	<u>313,233.33</u>	<u>4,793,522.57</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	(393,903.36)	(313,233.33)	(707,136.69)	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>(4,480,289.24)</u>	<u>(313,233.33)</u>	<u>(4,793,522.57)</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	770.58	2.49	773.07	30-121-3	
30-185	LONG TERM INVESTMENTS	0.00	0.00	0.00	30-185	
100	Current Assets	770.58	2.49	773.07	* 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	(5.18)	(2.49)	(7.67)	30-706	
30-730	FUND BALANCE	(765.40)	0.00	(765.40)	30-730	
700	Fund Balances and Fund Net Assets	(770.58)	(2.49)	(773.07)	* 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	287,526.84	146,487.48	434,014.32	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	588,544.51	2,375.56	590,920.07	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	876,071.35	148,863.04	1,024,934.39	* 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	0.00	0.00	0.00	* Account Class
Fund Balances and Fund Net Assets					
40-706	NET PROFIT/LOSS	(277,143.46)	(148,863.04)	(426,006.50)	40-706
40-730	FUND BALANCE	(598,927.89)	0.00	(598,927.89)	40-730
700	Fund Balances and Fund Net Assets	(876,071.35)	(148,863.04)	(1,024,934.39)	* Account Class
40	Transportation Fund	0.00	0.00	0.00	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	125,542.82	53,717.66	179,260.48	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	504,756.92	1,689.45	506,446.37	50-121-3
50-185	IMRF-LONG TERM INVESTMEN	0.00	0.00	0.00	50-185
100	Current Assets	<u>630,299.74</u>	<u>55,407.11</u>	<u>685,706.85</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	(130,495.46)	(55,407.11)	(185,902.57)	50-706
50-730	FUND BALANCE	(499,804.28)	0.00	(499,804.28)	50-730
700	Fund Balances and Fund Net Assets	<u>(630,299.74)</u>	<u>(55,407.11)</u>	<u>(685,706.85)</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	0.00	36,527.94	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	1,274,996.85	4,227.63	1,279,224.48	70-121-3
70-141	W/C INTERFUND LOANS	0.00	0.00	0.00	70-141
70-185	INVESTMENT LONG TERM WC	2,006,268.23	8,260.64	2,014,528.87	70-185
100	Current Assets	<u>3,281,265.08</u>	<u>49,016.21</u>	<u>3,330,281.29</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	(78,008.60)	(49,016.21)	(127,024.81)	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>(3,281,265.08)</u>	<u>(49,016.21)</u>	<u>(3,330,281.29)</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	30,073.65	170,035.81	200,109.46	80-110-1
80-112-2	GNB CASH IN BANKS	1,486.60	0.18	1,486.78	80-112-2
80-121-3	NCB CASH IN BANK TORT	285,004.33	1,540.37	286,544.70	80-121-3
80-131	PAYROLL CASH	0.00	0.00	0.00	80-131
100	Current Assets	<u>316,564.58</u>	<u>171,576.36</u>	<u>488,140.94</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	(86,355.74)	(171,576.36)	(257,932.10)	80-706
80-730	FUND BALANCE	(230,208.84)	0.00	(230,208.84)	80-730
700	Fund Balances and Fund Net Assets	<u>(316,564.58)</u>	<u>(171,576.36)</u>	<u>(488,140.94)</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	0.00	36,527.94	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	661,273.40	2,247.61	663,521.01	90-121-3
90-185	LONG TERM L/S	0.00	0.00	0.00	90-185
100	Current Assets	<u>661,273.40</u>	<u>38,775.55</u>	<u>700,048.95</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	(63,180.03)	(38,775.55)	(101,955.58)	90-706
90-730	FUND BALANCE	(598,093.37)	0.00	(598,093.37)	90-730
700	Fund Balances and Fund Net Assets	<u>(661,273.40)</u>	<u>(38,775.55)</u>	<u>(700,048.95)</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>	