



March 6, 2017

Robert Graves

VIA EMAIL –graves_robert@outlook.com

Re: FOIA Request Dated February 24, 2017 and received February 28, 2017

Subject: A request regarding access to documents for any escrow account(s) receiving contributions from the 2016 Bond Refunding proceeds. Account balance prior to the refunding bonds sold pursuant to 2016 for the Escrow Agreement date 1MAR2016 (In case the account is a continuous account), the balance following the contribution/deposit, all earned interest, withdrawals from the account to include: dates (to include pending transactions), amounts, sources, and the purpose for the deposits and withdrawals.

Dear Mr. Graves:

This letter will serve as Community Unit School District 308's response to your February 24, 2017 request under the Freedom of Information Act (5 ILCS 140/1 et seq.), in which you asked for the above referenced information. The information responsive to your request is attached.

To promote district transparency and assist others who may have a similar question, this responsive document will be posted online on the district's website. To access it, go to www.sd308.org and select *Our District > Freedom of Information Act Request > FOIA Request Responses*, then select *FOIA ID #17-7*.

Please be advised that to comply with your FOIA request, the district incurred the expense of **\$567.67** comprised of the cost of labor and resources used to search for records responsive to your request. You are not legally required to reimburse the district for the amount incurred.

Please let me know if you have additional questions. Thank you.

A handwritten signature in black ink, appearing to be "B. Graves", written over a horizontal line.

Brian Graves
Freedom of Information Officer



ACCOUNT STATEMENT

ACCOUNT NUMBER: **1856063008**

STATEMENT PERIOD: MARCH 01, 2016 THROUGH FEBRUARY 28, 2017



OSWEGO C.U.S.D.#308
FINANCE DIRECTOR
4175 ROUTE 71
OSWEGO, IL 60543

ACCOUNT NAME: **OSWEGO CUSD#308 REFUNDING
ESCROW AGREEMENT DTD 3/1/16**

ACCOUNT NUMBER: **1856063008**

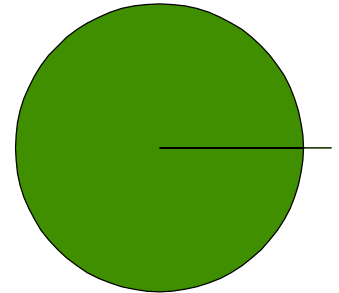
ADMINISTRATIVE
OFFICER: **Felipe J. Mendoza
312-822-3053
FMENDOZA@ABOC.COM**

FOR YOUR INFORMATION

If you have any questions related to your Account Statement, please contact your Administrative Officer at the number listed above. Thank you.

PORTFOLIO SUMMARY

MARKET VALUE AS OF	03/01/16	02/28/17	% OF ACCOUNT
CASH AND EQUIVALENTS	0.00	452.50	0.0%
FIXED INCOME	0.00	17,732,813.64	100.0%
Total	0.00	17,733,266.14	100.0%



PRICING DISCLAIMER

Recent market conditions relative to "hard to price" securities have made it difficult, if not impossible, to report prices generally believed to be indicative of fair value on your statement. Securities that are publicly traded, such as government securities and securities listed on exchanges, will continue to be priced in a timely manner. In order to not delay the delivery of your statements, when current prices are not available, it is our practice to use the last reported price. If you have any questions, please contact your account officer.

PORTFOLIO DETAIL

DESCRIPTION			MARKET VALUE/ TAX COST	MARKET PRICE/ COST PRICE	ESTIMATED ANNUAL INCOME	CURRENT YIELD		
CASH AND EQUIVALENTS								
CASH			452.50					
			452.50					
TOTAL CASH AND EQUIVALENTS			452.50		0.00	0.00		
			452.50					
DESCRIPTION			TICKER	SHARES	MARKET VALUE/ TAX COST	MARKET PRICE/ COST PRICE	ESTIMATED ANNUAL INCOME	CURRENT YIELD
FIXED INCOME								
912828RH5								
U.S. TREASURY NOTES 1.375%			8,044,000.000		8,085,185.28	100.51	110,605.00	1.37
09/30/2018					8,163,108.31	101.48		
912828TS9								
U.S. TREASURY NOTES .625%			9,654,000.000		9,647,628.36	99.93	60,337.50	0.63
09/30/2017					9,640,376.28	99.86		
TOTAL FIXED INCOME					17,732,813.64		170,942.50	0.96
					17,803,484.59			

ACCOUNT NUMBER: 1856063008

STATEMENT PERIOD: MARCH 01, 2016 THROUGH FEBRUARY 28, 2017

PORTFOLIO DETAIL (CONTINUED)

DESCRIPTION	TICKER	SHARES	MARKET VALUE/ TAX COST	MARKET PRICE/ COST PRICE	ESTIMATED ANNUAL INCOME	CURRENT YIELD
GRAND TOTAL ASSETS			17,733,266.14 17,803,937.09		170,942.50	0.96

ACTIVITY SUMMARY

	THIS PERIOD	YEAR TO DATE
BEGINNING MARKET VALUE	0.00	105,742,995.47
DIVIDENDS AND INTEREST	526,254.60	220,045.00
OTHER RECEIPTS	110,933,093.19	0.00
DISBURSEMENTS	93,711,706.26-	88,238,353.13-
REALIZED GAIN/LOSS	56,295.56	66,038.15
CHANGE IN MARKET VALUE	70,670.95-	57,459.35-
ENDING MARKET VALUE	17,733,266.14	17,733,266.14

TRANSACTION DETAIL

DATE	DESCRIPTION	PRINCIPAL CASH	INCOME CASH	COST	GAIN / LOSS
03/01/16	BEGINNING BALANCE	0.00	0.00	0.00	
03/01/16	RECEIVED FROM RAYMOND JAMES & ASSOCIATES RECEIVED 2016 BOND PROCEEDS TO FUND REFUNDING ESCROW VIA WIRE	110,933,093.19			
03/01/16	ACCRUED INTEREST PAID 3,328,000 UNITS U.S. TREASURY NOTES 1% 09/30/2016		13,912.13-		
03/01/16	PURCHASED 3,328,000 UNITS U.S. TREASURY NOTES 1% 09/30/2016 ON 02/10/16 AT 100.2761 THRU WELLS FARGO SECURITIES, LLC	3,337,187.28-		3,337,187.28	
03/01/16	ACCRUED INTEREST PAID 1,717,000 UNITS U.S. TREASURY NOTES .5% 07/31/2016		707.55-		
03/01/16	PURCHASED 1,717,000 UNITS U.S. TREASURY NOTES .5% 07/31/2016 ON 02/10/16 AT 100.0323 THRU WELLS FARGO SECURITIES, LLC	1,717,555.31-		1,717,555.31	
03/01/16	ACCRUED INTEREST PAID 88,018,000 UNITS U.S. TREASURY NOTES .5% 01/31/2017		36,271.15-		

ACCOUNT NUMBER: 1856063008

STATEMENT PERIOD: MARCH 01, 2016 THROUGH FEBRUARY 28, 2017

TRANSACTION DETAIL (CONTINUED)

DATE	DESCRIPTION	PRINCIPAL CASH	INCOME CASH	COST	GAIN / LOSS
03/01/16	PURCHASED 88,018,000 UNITS U.S. TREASURY NOTES .5% 01/31/2017 ON 02/10/16 AT 99.925 THRU WELLS FARGO SECURITIES, LLC	87,951,961.85-		87,951,961.85	
03/01/16	ACCRUED INTEREST PAID 8,044,000 UNITS U.S. TREASURY NOTES 1.375% 09/30/2018		46,236.52-		
03/01/16	PURCHASED 8,044,000 UNITS U.S. TREASURY NOTES 1.375% 09/30/2018 ON 02/10/16 AT 101.4807 THRU WELLS FARGO SECURITIES, LLC	8,163,108.31-		8,163,108.31	
03/01/16	ACCRUED INTEREST PAID 9,654,000 UNITS U.S. TREASURY NOTES .625% 09/30/2017		25,223.05-		
03/01/16	PURCHASED 9,654,000 UNITS U.S. TREASURY NOTES .625% 09/30/2017 ON 02/10/16 AT 99.8589 THRU WELLS FARGO SECURITIES, LLC	9,640,376.28-		9,640,376.28	
03/31/16	INTEREST ON 8,044,000 UNITS U.S. TREASURY NOTES 1.375% 09/30/2018 PAYABLE 03/31/16		55,302.50		
03/31/16	INTEREST ON 3,328,000 UNITS U.S. TREASURY NOTES 1% 09/30/2016 PAYABLE 03/31/16		16,640.00		
03/31/16	INTEREST ON 9,654,000 UNITS U.S. TREASURY NOTES .625% 09/30/2017 PAYABLE 03/31/16		30,168.75		
03/31/16	PURCHASED 102,665 UNITS STATE & LOCAL GOVT SERIES 0% 08/01/2016 ON 03/04/16 AT 100.00 THRU MISCELLANEOUS BROKER AUTO SETTLE	102,665.00-		102,665.00	
08/01/16	INTEREST ON 88,018,000 UNITS U.S. TREASURY NOTES .5% 01/31/2017 PAYABLE 07/31/16		220,045.00		
08/01/16	INTEREST ON 1,717,000 UNITS U.S. TREASURY NOTES .5% 07/31/2016 PAYABLE 07/31/16		4,292.50		
08/01/16	MATURED 1,717,000 UNITS U.S. TREASURY NOTES .5% 07/31/2016 EFFECTIVE 07/31/16	1,717,000.00		1,717,555.31-	555.31-
08/01/16	MATURED 102,665 UNITS STATE & LOCAL GOVT SERIES 0% 08/01/2016	102,665.00		102,665.00-	
08/01/16	TRSF NONTAX PRIN TO OTHER A/C ACCOUNT # 1852862000 8/1/2016 Debt Service payment transfer	2,043,353.13-			

TRANSACTION DETAIL (CONTINUED)

DATE	DESCRIPTION	PRINCIPAL CASH	INCOME CASH	COST	GAIN / LOSS
09/30/16	INTEREST ON 8,044,000 UNITS U.S. TREASURY NOTES 1.375% 09/30/2018 PAYABLE 09/30/16		55,302.50		
09/30/16	INTEREST ON 3,328,000 UNITS U.S. TREASURY NOTES 1% 09/30/2016 PAYABLE 09/30/16		16,640.00		
09/30/16	INTEREST ON 9,654,000 UNITS U.S. TREASURY NOTES .625% 09/30/2017 PAYABLE 09/30/16		30,168.75		
09/30/16	MATURED 3,328,000 UNITS U.S. TREASURY NOTES 1% 09/30/2016	3,328,000.00		3,337,187.28-	9,187.28-
10/03/16	TRSF NONTAX PRIN TO OTHER A/C ACCOUNT # 1852042003 10/01/2016 Debt Service payment transfer	3,380,000.00-			
10/03/16	TRSF NONTAX PRIN TO OTHER A/C ACCOUNT # 1852445006 10/01/2016 Debt Service payment transfer	50,000.00-			
01/31/17	INTEREST ON 88,018,000 UNITS U.S. TREASURY NOTES .5% 01/31/2017 PAYABLE 01/31/17		220,045.00		
01/31/17	MATURED 88,018,000 UNITS U.S. TREASURY NOTES .5% 01/31/2017	88,018,000.00		87,951,961.85-	66,038.15
02/01/17	TRSF NONTAX PRIN TO OTHER A/C ACCOUNT # 1852862000 Debt Service payment transfer 2/1/2017 payment	88,238,353.13-			
	NET TRANSFERS FOR THE PERIOD	526,254.60	526,254.60-		
02/28/17	ENDING BALANCE	452.50	0.00	17,803,484.59	56,295.56

TRANSACTION SUMMARY

	CURRENT PERIOD		YEAR TO DATE	
	CASH	COST	CASH	COST
BEGINNING BALANCE	0.00	0.00	760.63	105,755,446.44
INTEREST	526,254.60	0.00	220,045.00	0.00
OTHER RECEIPTS	110,933,093.19	0.00	0.00	0.00
PURCHASES	110,912,854.03-	110,912,854.03	0.00	0.00
DISBURSEMENTS	93,711,706.26-	0.00	88,238,353.13-	0.00
SALES AND MATURITIES	93,165,665.00	93,109,369.44-	88,018,000.00	87,951,961.85-
MISCELLANEOUS	0.00	0.00	0.00	0.00
ENDING BALANCE	452.50	17,803,484.59	452.50	17,803,484.59