Due to ROE on October 15th
Due to ISBE on November 15th
SDIJA13

X School District
Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division
100 North First Street, Springfield, Illinois 62777-0001
2171785-8779

Illinois School District/Joint Agreement Annual Financial Report * June 30, 2013

	Signature & Date:		Signature & Date:	Signature & Date
Fax Number:	Telephone:	Fax Number:	Telephone:	3177784-828 317-784-8558 U
	Email Address:		Email Address:	agalindo anthony og cms Kil ora
lame (Type or Print):	RegionalSuperintendent/Cook ISC Name (Type or Print):	r print)	Township Treasurer Name (type or print)	District Superintendent/Administrator Name (Type or Print): HNT NONY (SQL) NOO
Reviewed by Regional Superintendent/Cook ISC	Reviewed by	Reviewed by Township Treasurer (Cook County only) f Township:	Reviewed I Name of Township:	Reviewed by District Superintendent/Administrator
		NO Are Federal expenditures greater than \$500,000? NO is all A-133 Single Audit Information completed and attached? X NO Were any financial statement or federal awards findings issued?	X YES NO are Fed X YES NO Is all A- YES X NO Were ar	Qualified Unqualified Adverse Disclaimer
ISBE Use Only		A-133 Single Audit Status:		Annual Financial Report Type of Auditor's Report Issued:
	Email Address: admin@russleigh.com		0	Zip Code: 60936
Expiration Date: 11/30/2015	IL. License Number: 65.018319	Send ISBE a File		Email Address:
Fax Number: 217.283.9736	Phone Number: 217.283.9336	Click on the Link to Submit:	0	GIBSON CITY-MELVIN-SIBLEY COMMUNITY UNIT DIST #5
State: Zip Code: 60942	City: HOOPESTON	Filing Status: Submit electronic AFR directly to ISBE	Submit o	Address: 307 N SANGAMON AVE.
	Address: 228 E MAIN ST			Name of School District/Joint Agreement: GIBSON CITY-MELVIN-SIBLEY COMMUNITY UNIT DIST #5
	Name of Audit Manager: RUSS LEIGH			County Name: FORD
IATES	Name of Auditing Firm: RUSSELL LEIGH & ASSOCIATES	ACCRUAL	•	School District/Joint Agreement Number: 09-027-0050-26
Certified Public Accountant Information	Certified Public	Accounting Basis: X CASH		School District/Joint Agreement Information (See instructions on inside of this page.)

Tigs form is based on 23 lillinois/Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100). ISBE Form SD50-36/JA50-60 (85/13)

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter C, Pert 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 s upporting 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 neccessary.
- 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.
- 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.

Printed: 10/8/2013 09027005026gcms.xls PART A - FINDINGS

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.

	 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. 15 ILCS 420/4A-1011
	2. One or more custodians of funds falled 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]
All property is any	 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] 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.] Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
<u> </u>	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.
	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.
	 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]
	 One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization. One or more interfund loans were outstanding beyond the term provided by statute.
	 One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization. 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]
PAR	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.
PAR	C - OTHER ISSUES
	18. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
	 Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings). 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.

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 FY2013, identify those late payments recorded as Intergovermental Receivables, Other Recievables, 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	to:	
20. Enter the date that the district deed to accide manualed categorical payments	ie:	

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	3106	Total
Intergovernmental Accounts Receivable (150)											
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Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105) Other Receivables (160)							11116				
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	40.00	\$4 ·		#141 P4	Sharp 4364			77 - STANJOOTS			0
Deferred Revenues & Other Current Liabilities (490)	E Property										
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	14 4			7072			and the second of the second o				
Direct Receipts/Revenue											
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	2016	s - 116				7.5.			Maritha 4	arca ar	Harrist Contract of a
Total											

^{*} 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 App	licable to the Auditor's Ques	tionnaire:		
			-	
	•			
	Russell Leigh & Associate	20		

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.

Burell Jugh & Associals

Name of Audit Firm (print)

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4				. —						
5	A.	Tax Rat	es (Enter the tax rate -	ex: .0150 for \$1.50)						
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11 12								<u> </u>	0.0000	
-	В.	Results	of Operations *							
14			•	Disbursements/						
15			Receipts/Revenues	Expenditures		Excess/ (Deficiency)	Fund Balance	_		
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19 20	C.	Short-To	erm Debt **							
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22 23			Other	+ <u>}</u>	<u> </u> +	0.	•0	+	0) +
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25 26		** The r	umbers shown are the	sum of entries on page 25	<u>.</u>					
27 28	n	l one To	-m Dobt							
29	Ь.		rm Debt applicable box for long	term debt allowance by t	ype of d	istrict.				
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34 35		Long-Tei	m Debt Outstanding:							
36		c.	Long-Term Debt (Princ	cipal only)	Acct					
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42		Attach she	ets as needed explaining	ng each item checked.	a mate	rial impact on the entity's	financiai position during 1	luture re	eporting periods.	
43 44		Pe	ending Litigation							
45			aterial Decrease in EAV							
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50 51			cisions By Local Board her Ongoing Concerns (of Review or Illinois Prop	erty Tax	Appeal Board (PTAB)				
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		 Percent of Long-Term Debt Margin Remaining: Long-Term Debt Outstanding (P3, Cell H37) Total Long-Term Debt Allowed (P3, Cell H31) 	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)	 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) 	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:	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)	District Name: GIBSON CITY-MELVIN-SIBLEY COMMUNITY UNIT DIST #5 District Code: 09-027-0050-26 County Name: FORD	(Go tr
			Funds 10, 20 & 40 (.85 x EAV) x Sun	Funds 10, 20 40 & 70 Funds 10, 20, 40 divic	Funds 10, 20 & 40 Funds 10, 20, 40 & 70, Minus Funds 10 & 20	Funds 10, 20, 40, 70 Funds 10, 20, 40, & 7 Minus Funds 10 & 20	' UNIT DIST #5	ESTIMATED I
			Funds 10, 20 & 40 (.85 x EAV) x Surn of Combined Tax Rates	Funds 10, 20 40 & 70 Funds 10, 20, 40 divided by 360	0 & 40 0, 40 & 70, s 10 & 20	Funds 10, 20, 40, 70 + (50 & 80 if negative) Funds 10, 20, 40, & 70, Minus Funds 10 & 20	www.isbe.net/sfms/p/profile.htm	ESTIMATED FINANCIAL PROFILE SUMMARY (Go to the following website for reference to the Financial I
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BASIC FINANCIAL STATEMENTS STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS STATEMENT OF POSITION AS OF JUNE 30, 2013

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Total Liabilities and Fund Balance	Investment in General Fixed Assets	Unreserved Fund Balance	Reserved Fund Balance	Total Long-Term Liabilities	Long-Term Debt Payable (General Obligation, Revenue, Other)	LONG-TERM LIABILITIES (600)	Total Current Liabilities	Due to Activity Fund Organizations	Deferred Revenues & Other Current Liabilities	Payroll Deductions & Withholdings	Salaries & Benefits Payable	Loans Payable	Contracts Payable	Other Payables	Intergovernmental Accounts Payable	Interfund Payables	CURRENT LIABILITIES (400)	Total Capital Assets	Amount to be Provided for Payment on Long-Term Debt	Amount Available in Debt Service Funds	Construction in Progress	Capitalized Equipment	Site Improvements & Infrastructure	Building & Building Improvements	Land	Works of Art & Historical Treasures	CAPITAL ASSETS (200)	Total Current Assets	Other Current Assets (Describe & Itemize)	Prepaid items	(Inventory	Other Receivables	Intergovernmental Accounts Receivable	Interfund Receivables	Taxes Receivable	Investments	Cash (Accounts 111 through 115) 1	CURRENT ASSETS (100)	ASSETS		>
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Taxes Receivables 100 Interfund Receivables 160 Interprovemental Accounts Receivables 160 Other Receivables 160 Inventory 170 Propaled Items 160 Other Corrent Assets (Describe & Itemize) 160 Other Corrent Assets (Describe & Itemize) 170 Child Corrent Assets (Describe & Itemize) 20 Land 20 Child Corrent Assets (Describe & Itemize) 20 Land 20 Child Selection (Itemize) 20 Construction in Progress & Interacture 20 Capitalized Equipment 20 Capitalized Equipment 20 Capital Assets (Interpretation Formation Destrictions (Items) 20 Site improvements (Items) 20 Interpretation (Items) 400 Contract Capital Assets 400 Contract (Items) 400	OΊ	Investments	120	34,757		
Intratrivind Receivables 140 Intragrown minerical Accounts Receivable 150 Other Receivables 150 Inventory 170 Prepaid Items 190 Oher Courrent Assets (Describe & Itemize) 190 Oher Courrent Assets (Describe & Itemize) 200 Oher Courrent Assets (Describe & Itemize) 220 Obdition of Art & Historical Treasures 220 Works of Art & Historical Treasures 220 Sile Improvements & Infrastructure 240 Qualiting & Building Improvements & Infrastructure 240 Sale Improvements & Infrastructure 240 Construction in Progress 240 Amount Available in Doors Service Funds 340 Amount Available in Doors Service Funds 340 Amount Available in Doors Service Funds 340 Capital Labellier Bysable 340 Construction Progrables 340 Interpresent Labellier Bysable 440 Contracts Payable 440 Loans Payable 440 Contracts Payable Connern Labellities 440 <tr< td=""><td>6</td><td>Taxes Receivable</td><td>30</td><td></td><td></td><td></td></tr<>	6	Taxes Receivable	30			
Intergovernmental Accounts Receivable 150 Other Courrent Assets (Describe & Itemize) 190 Inventory 190 190 Prepaid Items 190 190 Total Current Assets (Describe & Itemize) 190 Total Current Assets (Describe & Itemize) 190 Total Current Assets (Describe & Itemize) 190 Land	7	Interfund Receivables	140			
Other Roceinables 160 Inventory 160 Inventory 180 Other Current Assets (Describe & liembze) 180 Other Current Assets (Describe & liembze) 180 Aprinal Assets (Describe & liembze) 180 Works of Art & Historical Treasures 270 Building Improvements 280 Building Improvements 280 Building Improvements 250 Building Improvements 250 Captification in Progress 260 Construction in Progress 260 Captification in Progress 260 Construction in Progress 260 Captification in Progress 260 Currector Labellities 440 Uniterinal Psyable 440 Describe a Psyable 440 Contracts Psyable 440 Program Describe Assets 440	8	Intergovernmental Accounts Receivable	5			
Inventory Inve	9	Other Receivables	වි			
Propositions 160	10		170			
Other Current Assets (Describe & Itemize) 150 162,464 Total Current Assets (200) 162,464 162,464 CAPITAL ASSET; (200) 20 12,804 CAPITAL ASSET; (200) 20 12,804 Works of A4 & Hatorical Treasures 210 220 Building Improvements 220 12,203,338 Site Improvements & infrastructure 220 3,660,651 Capitalized Equipment 250 4,320,817 Capitalized Equipment 250 4,320,817 Construction in Progress 250 4,320,817 Amount to be Provided for Payment on Long-Term Debt 350 4,320,817 Construction in Progress 350 4,320,817 4,320,817 Contracts Payable 420 420 4,02 Contracts Payable 420 400 400 Deferred Revenues & Contract Labilities 450 420 420 Contracts Payable 480 480 480 480 Date in Activity Fund Organizations 480 480 480 480 <t< td=""><td>11</td><td>Prepaid Items</td><td>8</td><td></td><td></td><td></td></t<>	11	Prepaid Items	8			
Total Current Assetts (200) 210 221 220	12		198			
Definition Detail Treasures 270 12,804	13	Total Current Assets		162,464		
Works of Art & Historical Tressures 210 12 804 Land 220 12 804 Building & Building improvements 230 12 263, 338 Site Improvements & Infrastructure 250 4,320,817 Construction in Progress 260 4,320,817 Amount to be Provided for Payment on Long-Term Dets 350 4,320,817 Current Liabilities 470 470 Intergovernmental Asserts 470 470 Contracts Payable 450 470 Contracts Payable 450 470 Contracts Payable 460 480 Contracts Payable 480 480 Contracts Payable 490 490 Contracts Payable 490 490 Contracts Payable 490 490 Contracts Payable 490 490 Determed Revenues & Other Current Liabilities 490 162,464 Contract Payable (General Diligation Revenue, Other) 493 162,464 Contract In General Freed Assets 714 20,257,610 <tr< td=""><td></td><td>CAPITAL ASSETS (200)</td><td></td><td></td><td></td><td>443 (15) (F)</td></tr<>		CAPITAL ASSETS (200)				443 (15) (F)
Building improvements 220 12,263,338 50,000 12,263,338 50,000			210	Section of the sectio		
Building & Building improvements 230 12,263,338 338 366,051 3,660,651 3,660,651 3,660,651 3,660,651 3,660,651 3,660,651 3,660,651 3,660,651 3,660,651 4,320,817 4,420 4,420 4,420 4,420 4,420 4,420 4,420 4,420 4,420 4,420 4,420 4,420	16		23		12,804	
Site Improvements & Infrastructure 240 3,660,651 Capitalized Equipment 250 4,320,817 Construction in Progress 260 4,320,817 Amount Available in Debt Service Funds 340 340 Amount to be Provided for Payment on Long-Term Debt 350 20,257,610 CURREINT LIABILITIES (400) 410 20,257,610 Intergovernmental Accounts Payable 430 430 Chier Payables 430 440 Connitrats Payable 450 450 Connitrats Payable 450 450 Contracts Payable (contract Labilities 450 450 Due to Activity Fund Organizations 450 452 Total Long-Term Labilities 714 714 Unreserved F	17	Building & Building Improvements	230		12,263,338	
Capitalized Equipment 250 4,320,817 Construction in Progress 260 260 Amount Available in Debt Service Funds 350 350 Amount to be Provided for Payment on Long-Term Debt 350 20,257,610 CURRENT LIABILITIES (400) 410 20,257,610 Interfund Payables 420 410 Interfund Payables 420 440 Other Payables 430 440 Contrasts Payable 470 480 Contrasts Payable 470 480 Deferred Reviews & Other Current Labilities 490 490 Deterred Reviews & Other Current Labilities 490 490 Due to Activity Fund Organizations 480 162,464 Total Current Labilities 490 490 Due to Activity Fund Organizations 490 490 Total Long-Term Labilities 490 490 Cong-Term Labilities 490 490 Cong-Term Labilities 490 490 Cong-Term Labilities 490 490	138	1	246 6		3,660,651	
Construction in Progress 260 Amount available in Debt Service Funds 340 Amount to be Provided for Payment on Long-Term Debt 350 Total Capital Assets 20,257,610 CURRENT LIABILITIES (400) 410 Interfund Payables 420 Interfund Payables 450 Other Payable 450 Other Payable 460 Contrasts Payable 460 Contrasts Payable 480 Contrasts Payable 480 Dasis Payable 480 Contrast Payable 480 Deferred Revenues & Other Current Liabilities 480 Deferred Revenues & Other Current Liabilities 483 Dust to Activity Fund Organizations 483 Total Current Liabilities 483 Total Current Liabilities 483 Convict-Term Liabilities	<u>5</u>		250		4,320,817	
Amount Available in Debt Service Funds Amount to be Provided for Payment on Long-Term Debt Total Capital Assets Total Capital Assets URRENT LIABILITIES (400) Interjovenmental Accounts Payable Cher Payables Contracts Payable A70 Payroll Deductions & Withholdings Deferred Revenues & Other Current Liabilities Total Cong-Term Liabilities CONG-TERM LIABILITIES (500) Long-Term Liabilities Total	20	Construction in Progress	260			
Amount to be Provided for Payment on Long-Term Debt 350 Total Capital Assets 20.257.610 Total Capital Assets 410 Intergovernmental Accounts Payable 420 Contracts Payables 440 Contracts Payable 60her Current Liabilities 480 Contract Current Current Liabilities 480 Contract Current	21	Amount Available in Debt Service Funds	346			164,982
Total Capital Assets 20.257.610 CURRENT LABILITIES (400) 410 4	22	Amount to be Provided for Payment on Long-Term Debt	350			5,990,018
CURRENT LIABILITIES (400) 410 Interfund Payables 420 Interproprominental Accounts Payable 420 Other Payables 420 Contracts Payable 420 Loans Payable 470 Salaries & Benefits Payable 480 Payroll Deductions & Withholdings 490 Payroll Deductions & Withholdings 490 Deferred Reviews & Other Current Liabilities 490 Deferred Reviews & Other Current Liabilities 490 Due to Activity Fund Organizations 493 Total Current Liabilities 493 Total Current Liabilities 493 CONG-TERM LIABILITIES (500) 511 Long-Term Liabilities 714 Reserved Fund Balance 714 Unreserved Fund Balance 720 Investment in General Fixed Assets 20,257,610 Investment in General Fixed Assets 20,257,610	23				20,257,610	6,155,000
Interfund Payables 410 415 416 4						
Intergovernmental Accounts Payable	25	Interfund Payables	410			
Other Payables 430 Contratts Payable 440 Loans Payable 460 Salaries & Benefits Payable 470 Salaries & Benefits Payable 490 Deferred Revenues & Other Current Liabilities 490 Due to Activity Fund Organizations 493 Total Current Liabilities 493 LONG-TERNI LIABILITIES (500) 162,464 LONG-Term Debt Payable (General Obligation, Revenue, Other) 511 Long-Term Debt Payable (General Obligation, Revenue, Other) 511 Reserved Fund Balance 730 Investment in General Fixed Assets 730 Investment in General Fixed Assets 782,464 20,257,610 492,764	26	Intergovemmental Accounts Payable	23			
Contrats Payable	27	Other Payables	430	12		
Loans Pryable 460	28	Contracts Payable	46	200		
Salaries & Benefits Payable 470 480 470 480 470 480	29	Loans Payable	460	The second secon	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
Payroll Deductions & Writhholdings	ဗ	Salaries & Benefits Payable	470		1	
Deferred Revenues & Other Current Liabilities	<u> </u>	Payroll Deductions & Withholdings	8			
Due to Activity Fund Organizations	32	Deferred Revenues & Other Current Liabilities	8	Part of the second seco	The second secon	
Total Current Liabilities 162.464	33	Due to Activity Fund Organizations	493	162,464	A Company of the Comp	
LONG-TERM LIABILITIES (500) Long-Term Debt Payable (General Obligation, Revenue, Other) Total Long-Term Liabilities Reserved Fund Balance Unreserved Fund Balance Total Liabilities and Fund Assets Total Liabilities and Fund Balance 102,464 102,464 102,464 102,57,610	34	Total Current Liabilities	December	162,464	7.00	
Long-Term Debt Payable (General Obligation, Revenue, Other) 511	ဋ္ဌ	LONG-TERM LIABILITIES (500)				
Total Long-Term Liabilities 714 714 715 716 717	36	Long-Term Debt Payable (General Obligation, Revenue, Other)	51			6,155
Reserved Fund Balance	37	Total Long-Term Liabilities				6,155,0
Unreserved Fund Balance 730 Investment in General Fixed Assets 20,257,610 Total Liabilities and Fund Balance 162,464 20,257,610	<u>ფ</u>	Reserved Fund Balance	714		The second secon	
Investment in General Fixed Assets 20,257,610 Total Liabilities and Fund Balance 162,464 20,257,610	39:	Unreserved Fund Balance	3			
Total Liabilities and Fund Balance 162,464 20,257,610	4 0	Investment in General Fixed Assets			20,257,610	
	41.	Total Liabilities and Fund Balance	dedutation	162,464	20,257,610	6,155,000

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4		- c	An C	100)	130)	(40)	3	(60)	(70)	/80
		1			177	Ĵ	Municipal	1001		17
N	Description	# 60	Educational	Maintenance	Debt Services	Transportation	Retirement/ Social Security	Capital Projects	Working Cash	Tort
ω	RECEIPTS/REVENUES	1	A best consistent to the section of	The American Street Control of the C	A Company of the State of the S	Andrew Comments of the Comment	and the second			
4	Local Sources	000	4,534,934	774,266	499,799	268,781	386,786	581,600	54,464	203,359
_{රා}	Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		D	O			
တ		3000	2,929,626	50,000	0	364,587	0	0	0	
7	9\$	4000	521,622	0 (0	0	0	0	0	
œ	Total Direct Receipts/Revenues		7,986,182	824,266	499,799	633,368	386,786	581,600	54,464	203,359
ဖ	Receipts/Revenues for "On Behalf" Payments 2	3998	1,615,886							
5	Total Receipts/Revenues		9,602,068	824,266	499,799	633,368	386,786	581,600	54,464	203,359
<u>1</u>	DISE						P. S.			
12		1000	5,796,411				116,369			
13		2000	2,341,333	923,721		423,559	171,954	27,850		202,4
14	***************************************	3000	13,868	0		0	960			- 10 - 10 - 10 - 10 - 10 - 10 - 10 - 10
\$ 5	Payments to Other Districts & Governmental Units	8 8	372,225	00	0	80,231	0	0		
17	ect Disbursements/Expenditures	0000	8,523,837	923,721	516,504	503,790	289,283	27,850		202,432
18	Payments 2	4180	1,615,886	0	0	0	0	0		0
19			10,139,723	923,721	516,504	503,790	289,283	27,850		202,432
s S	Excess of Direct Receipts/Revenues Over (Under) Direct		/60 T OF E)	(OO 455)	305 305	430 530	07 500	552 750	64.64	
	OTHER SOURCES/USES OF FUNDS									
	OTHER SOURCES OF FUNDS (7000)					A COLUMN TO THE PARTY OF THE PA	122	MACO		
23	PERMANENT TRANSFER FROM VARIOUS FUNDS					1				
22		7110	And the state of t				5			
25	***************************************	7110		***************************************						
27 60	so Fund Interest	7430	*********************************							
28	Transfer of Interest	7140								
29	Transfer from Capital Project Fund to O&M Fund	7150			A principal of the control of the co			Marie de la companya del la companya de la companya de la companya del la companya de la companya del la companya d		
3	ess Fire Prevention & Safety Tax and Interest Proceeds	7160					The second secon	A STATE OF THE STA		
Ş	to O&M Fund Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds	7170	A CONTRACTOR OF THE CONTRACTOR		and the second s				450 040	
3 3		N. S. S.	The second secon							
33 %	Principal on Bonds Sold	7210					The control of the co			
<u>3</u>		7220			***************************************					
ပ္ပ		7230								
8		7300								
33	on Capital Leases	7400			0		District of the control of the contr			
2 %		7500	American San Carlotte San Carlo		0			The state of the s		
3 4		3 8			0			A STATE OF THE PARTY OF THE PAR		
4	Transfer to Capital Projects Fund	8 8	The second secon							
42		7900				STREET,				Company Comments of the Commen
43	assified Elsewhere	7990								
44	ds		0	0	0	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)	100								
47	12	810						The second secon		Programme of the control of the cont
&	Transfer of Working Cash Fund Interest 12	8120							0	
ļ			200		Alan and the second second second second	The state of the s				

82	8	79	78	7	76	75	74	73	72	2	6	8	8	67	66	හි	2	ස	ន	65	8	59	5	57	<u>გ</u>	ឡ	5 <u>4</u>	53		55	0	<u> </u>	3 6	~		-	
Fund Balances - June 30, 2013	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)	Fund Balances - July 1, 2012	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds	Total Other Sources/Uses of Funds	Total Other Uses of Funds	Other Uses Not Classified Elsewhere	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	Fund Balance Transfers Pledged to Pay for Capital Projects	Other Revenues Pledged to Pay for Capital Projects	Grants/Reimbursements Pledged to Pay for Capital Projects	Taxes Transferred to Pay for Capital Projects	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	Other Revenues Piedged to Pay Interest on Revenue Bonds	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	Taxes Pledged to Pay Interest on Revenue Bonds	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	Other Revenues Pledged to Pay Principal on Revenue Bonds	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	Taxes Pledged to Pay Principal o⊓ Revenue Bonds	Fund Baiance Transfers Piedged to Pay Interest on Capital Leases	Other Revenues Pledged to Pay Interest on Capital Leases	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	Taxes Pledged to Pay Interest on Capital Leases	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	Other Revenues Pledged to Pay Principal on Capital Leases	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	Taxes Pledged to Pay Principal on Capital Leases	to Debt Service Fund ^S	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds	O&M Fund 4	Transfer of Expose Ein Devication & Capital Tay & Interest Broade to	Transfer from Costs Design Transfer or Interest	Transfer Among Funds	na de desendrativas de	Description		Α
				_		8990	8910	8840	8830	8820	8810	8740	8730	8720	8710	8640	8630	8620	8610	8540	8530	8520	8510	8440	8430	8420	8410	8170		8160	5	ο α 140	8130		Acct		a
3,583,955		4,121,610	(537,655)	0	0																					are forestering a submarker federal federal bedames and desired for forestering the submarker for the	· · · · · · · · · · · · · · · · · · ·						***************************************	sider restively. Artificial delibration del subset de between de la subset des la subset de la subset de la subset de la subset de la subset des la subset de la	Educational	(10)	1
937,378		1,036,833		0	0																								27.	100,000			and the second s	the state of the s	Operations &	(20)	
164,982		181,687		0	0						II		A Company of the Comp																					designation of the last spirit by design of the last spirit by the spirit of the spiri	Debt Services	(30)	
364,441		234,863		0						The second secon										7. 3.						2					417			a jantenamenamentenamen	Transportation	(40)	
186,544			97,503	0	0			The second secon							The second secon					The second secon														Security	Municipal Retirement/ Social	(50)	_
1,591,085	And the state of t	1,037,335	553,750	0	0				The second secon		1			The second secon	A COLUMN TO A COLU								The state of the s											and the same of th	Capital Projects	(60)	
669,497	-	615,033	54,464	0	0						A Company of the Comp																	1, 2, 2, 3, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4,						istalist distriction in the state of	Working Cash	(70)	
(77,425	We will see the second	(78	927	0				The state of the s			The second secon						The second secon		2 10 10 10 10 10 10 10 10 10 10 10 10 10				And the second s					1,000	F In F						Tort	(80)	

BASIC FINANCIAL STATEMENT STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE A4+ FUNDS - FOR THE YEAR ENDING JUNE 30, 2013

	8120	Г	&
	8110	-	47
		PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)	t 6
0		_	4 ;
	7990	Other Sources Not Classified Elsewhere	3
	7900	T	2
	7800	†	4
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	7700	1	3 6
	7800		
	7500		쓂
	496	Transfer to Dight Service to Pay Principal on Capital Leases	3
	7300		န္တ
	7230		35
	7220		34
	7210		33
And the second s		SALE OF BONDS (7200)	8
The second secon	5		ω
	1		8
	7160		
	7150		29
The based on the based of the b	7140	1	28
	7130		27
	7120	1	8
and the state of t	7110		႘
The second secon	7110	Abolishment of the Working Cash Fund 12	4
or and the first of the first o		_	닎
		٠.,	3 2
		3	7
54,239			20
		Excess of Direct Receipts/Revenues Over (Under) Direct	
0	4180	Disbursements/Expenditures for "On Behalf" Payments	3 0
And the section of th	***************************************	l otal Direct Disbursements/Expenditures	=
0	5000	Deb	ᆌ
0	4000	-	5
	3000		4
o	2000	Support Services	13
	1000	Instruction	12
S. Control of the Con		DISBURSEMENTS/EXPENDITUR	1
54,239		Total Receipts/Revenues	ᅙ
rang ara ang ito ardanum Abradahidababababahahababababababababababa	3998		ဖ
54,239		Total Direct Receipts/Revenues	ω
0	4000	Federal Sources	7
0	3000	State Sources	6
	2000	Another District	5
54,239	8	Local Sources	4
		RECEIPTS/REVENUES	ယ
Fire Prevention & Safety	##	Description	2
(90)			
7	_	>	
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BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR BUDING. HING 30 3043

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178.463		Fund Balances - June 30, 2013	∞
		Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)	8
124,224		Fund Balances - July 1, 2012	79
54,239		Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds	78
0		Total Other Sources/Uses of Funds	77
0		Total Other Uses of Funds	76
	8990	Other Uses Not Classified Elsewhere	75
	8910	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	74
	8840	Fund Balance Transfers Pledged to Pay for Capital Projects	73
	8830	Other Revenues Pledged to Pay for Capital Projects	72
ACT PART OF THE PA	8820	Grants/Reimbursements Pledged to Pay for Capital Projects	7
	8810	Taxes Transferred to Pay for Capital Projects	70
	8740	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	69
	8730	Other Revenues Pledged to Pay Interest on Revenue Bonds	68
	8720	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	67
	8710	Taxes Pledged to Pay Interest on Revenue Bonds	8
	8640	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8
	8630	Other Revenues Pledged to Pay Principal on Revenue Bonds	2
	8620	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	සු
	8610	Taxes Pledged to Pay Principal on Revenue Bonds	62
	8540	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	61
	8530	Other Revenues Piedged to Pay Interest on Capital Leases	හි
	8520	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	59
	8510	Taxes Pledged to Pay Interest on Capital Leases	58
	8440	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	57
	8430	Other Revenues Pledged to Pay Principal on Capital Leases	56
	8420	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	55
	8410	Taxes Pledged to Pay Principal on Capital Leases	54
0	8170	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund 5	53
0	8160	O&M Fund ⁴	52
	8150	I ransfer from Capital Project Fund to OAM Fund	<u> </u> 2
	8140	Transfer of Interest	18
	8130	Transfer Among Funds	6
Fire Prevention & Safety	Acct #	Description	N
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Proceeds from vendors Contracts	Droppeds from Vocabeta Controls	Drivers' Education Fees	Payments of Surplus Moneys from TIF Districts	Refund of Prior Years' Expenditures	Services Provided Other Districts	Impact Fees from Municipal or County Governments	Contributions and Donations from Private Sources	Rentals	OTHER REVENUE FROM LOCAL SOURCES	Total Textbook Income	Other (Describe & Itemize)	Sales - Other (Describe & Itemize)	Sales - Adult/Continuing Education Textbooks	Sales - Summer School Textbooks	Sales - Regular Textbooks	Rentals - Other (Describe & Itemize)	Rentals - Adult/Continuing Education Textbooks	Rentals - Summer School Taythooks		TEXTBOOK INCOME	Total District/School Activity Income	Other District Sales		Admissions - Other (Describe & Itemize)	Admissions - Athletic	DISTRICT/SCHOOL ACTIVITY INCOME	Total Food Service	Other Food Service (Describe & Itemize)	Sales to Adults	Sales to Pupils - Other (Describe & Itemize)	Sales to Pupils - A la Carte	Sales to Pupils - Breakfast	Sales to Pupils - Lunch	FOOD SERVICE	Total Earnings on Investments	Gain or Loss on Sale of Investments	INTERNATIONAL DESCRIPTION OF THE PROPERTY AND ADDRESS OF THE PROPERTY OF THE P	IOMI II II III II II II II II II II II II	Total Tesson of the East	Adult - Transp Fees from Other Sources (In State)	Adult - Hanspiness from Other Districts (in State)	Adult - Transp Fees from Pupils or Parents (In State)	Special Ed - Transp Fees from Other Sources (Out of State)	Special Ed - Transp Fees from Other Sources (In State)	Special Ed - Transp Fees from Other Districts (In State)	Special Ed - Transp Fees from Pupils or Parents (In State)	CTE - Transp Fees from Other Sources (Out of State)	Description		A
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| 365,800 | | | 307,300 | | | | 504.000 | 23,100 | 392,600 | 88,300 | | | 290.450 | | 700 | 39,000 | 20,000 | 254 250 | | | 3,013,463 | E 840 485 | | Make the state of the second over the first first before the second seco | With the second of the second | Appendix A ware and was a first in water against the debug plant. | Abidito e vibratione destava e des Americano de Seria | rajojano no nemer kara, si jamis de specieladores de debidades en constituiros de debidades en constituiros de | Yes graphy pagestands against the second with resident desired. | | And the file of Modelinsky Artificial Artificial Artificial Section (Artificial Sectio | the set of a superior the Anterest Section of the Control of the Sec | Andreas to be supply and the supply supply supply for the supply of the supply | A STATE A VALUE OF THE STATE OF THE STATE OF STA | MEMORY AND THE WARM PROPERTY AND THE PRO | المتواجه المجاورة والإيامات والمقاومة والمقاومة والمتواجعة والمتوا | the state of the s | CONTROL OF A PARTY OF A PARTY OF THE PROPERTY OF THE PARTY OF THE PART | 5,030 | 264,100 | 341,315 | we are up a chemient without without the same a same | COLUMN TO CASE OF THE CASE OF THE THE STATE OF THE THE STATE OF THE ST | 133,370 | | 1,079,050 | 1,160,050 | 2,836,550 | | | Budget | |
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Total Payments to Other Govt. Units (In-State)	Other Payments to In-State Govt, Units (Describe & Itemize)	Payments for Community College Programs	Payments for CTE Programs	Payments for Adult/Continuing Education Programs	Payments for Special Education Programs	Payments for Regular Programs	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	178 COMMUNITY SERVICES (TR)	Total Support Services	Other Support Services (Describe & Itemize)	Pupil Transportation Services	SUPPORT SERVICES : BUSINESS	Other Support Services - Pupils (Describe & Itemize)	CONTRACTOR (IA)	40 TRANSPORTATION FUND (TR)	Lisbursements/Expenditures	Excess (Deficiency) of Receipts/Revenues Over	Total Disbursements/ Expenditures	PROVISION FOR CONTINGENCIES (DS)	Total Debt Services	DEBT SERVICES - OTHER (Describe & Itemize)	TERM DEST (Lease/Purchase Principal Retired)	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	Total Debt Services - Interest On Short-Term Debt	Other Interest on Short-Term Debt (Describe & Itemize)	State Aid Anticipation Certificates	Corporate Personal Prop. Repl. Tax Anticipation Notes	Tax Anticipation waitants	DEBT SERVICES INTEREST ON SHORT-TERM DEBT	DEBT SERVICES (DS)	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	30. DEBT SERVICES (DS)	Excess (Delicing) of Recallistoners (Anternational Scans	lotal pirect pispursements/expenditures	PROVISIONS FOR CONTINGENCIES (O&M)	Total Debt Services	DEBT SERVICE INTERST ON LONG-TERM DEBT	Total Debt Service - Interest on Short-Term Debt	Other Interest on Short-Term Debt (Describe & Itemize)	State Aid Anticipation Certificates	Corograte Personal Pron. Repl. Tay Anticipation Notes	Description		A
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Regular Programs Pre-K Programs Special Education Programs - Pre-K Remedial and Supplemental Programs - Pre-K Remedial and Supplemental Programs CTE Programs College Programs College Programs College Programs College Services College Services College Services College Support Services College Support Services Educational Media Services Assessment & Testing College Services College Services Assessment & Testing College Services College Coll	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE) PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE) Total Payments to Other Dist & Govt Units DEBT SERVICES (TR) DEBT SERVICES (TR) Tax Anticipation Notes Corporate Personal Prop. Rept. Tax Anticipation Notes Corporate Personal Prop. Rept. Tax Anticipation Notes Cother Interest on Short-Term Debt. DEBT SERVICES - INITEREST ON LONG-TERM DEBT. DEBT SERVICES - OTHER (Describe & Remize) TERM DEBT (Lease) Purchase Principal Retired) TERM DEBT (Lease) Purchase Principal Retired) TOTAL Debt Services PROVISION FOR CONTINGENCIES (TR) Total Debt Services Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures FUND (MR/SS)	Α
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	Capital Outlay	G (500)
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STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

	STAT	EMENT OF EXPE	NDITURES DISBU	STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL FOR THE YEAR ENDING JUNE 30, 2013	URES, BUDGET 2013	TO ACTUAL				Page 20
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Educational, Inspectional, Supervisory Services Related to 247! Loss Prevention or Reduction	2367									
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	2490		26,39	1						
254 Total Support Services - School Administration	2400		32 991							
S	1 1			31						
257 Fiscal Services	2510		10 791							
258 Facilities Acquisition & Construction Services	2530									
260 Pupil Transportation Services	2540		72,464	to the second se						
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266 remains, research, pevelopment, a Evaluation services		The second secon	24 (34)	A Company of the Comp	with the second					
268 Staff Services	2640				A second		100 m			
269 Data Processing Services	2660			A STATE OF THE STA						
271 Other Support Services (Describe & Itemize)	2900			11 control of the con	A Company of the Comp	E. 100	* 30 * 30 **63			
	2000		171,954			181 : 5 J				
273 COMMUNITY SERVICES (MR/SS)	3000		096							
2/4 PAYMENTS TO OTHER DIST & GOVT UNITS (MRVSS) 275 Payments for Special Education Programs	4120			The late of the control of the contr						
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279 DEBT SERVICE-INTEREST ON SHORT-TERM DEBT	Approximate to the control of the co	And the second s								
280 Tax Anticipation Warrants 281 Tax Anticipation Notes	-					A CONTRACTOR OF THE PROPERTY O				
-	5720			and the second s		A STATE OF THE PARTY OF THE PAR				

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Corporate Personal Prop. Repl. Tax Anticipation Notes	Tax Anticipation Warrants	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT	DEBT SERVICES (TF)	Total Support Services - General Administration	Vehicle Insurance (Transporation)	Property Insurance (Buildings & Grounds)	Legal Services	Reciprocal Insurance Payments	Loss Prevention or Reduction	Judgment and Settlements	Kisk Management and Claims Services Payments	Insurance Payments (Regular or Self-Insurance)	Unemployment Insurance Payments	Acts Payments	Claims Paid from Self Insurance Fund	SUPPORT SERVICES - GENERAL ADMINISTRATION	80 - TORT FUND (TF)		70 - WORKING CASH (WC)		Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	Total Disbursements/ Expenditures	PROVISION FOR CONTINGENCIES (S&C/CI)	Total Payments to Other Dist & Govt Units	Other Payments to In-State Govt. Units (Describe &	Payments for CTE Programs	Payments for Special Education Programs	Demonstration of the control of the	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	Total Support Services	Other Support Services (Describe & Itemize)	Facilities Acquisition and Construction Services	SUPPORT SERVICES BUSINESS	SUPPORT SERVICES (CP)	60 : CAPITAL PROJECTS (CP)	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	Total Disbursements/Expenditures	PROVISION FOR CONTINGENCIES (MR/SS)	Total Debt Services - Interest	Other (Describe & Itemize)	State Aid Anticipation Certificates	Description		>
5130	5110		5000	2000	2372	2371	2369	2368	604	2366	2365	2364	2363	7007	2361								6000	4000	4190	4140	4120	3		2000	2900	2530						6000	5000	5150	5140	Funct #		В
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DEBT SERVICES (FP&S)

DEBT SERVICES-INTEREST ON SHORT-TERM DEBT

Tax Anticipation Warrants
Other Interest on Short-Term Debt (Describe & Itemize)

DEBT SERVICES - INTEREST ON LONG. TERM DEBT Debt Service - Payments of Principal on Long-Term Debt

5200 5300

5110 5150 **5100**

Total Debt Service - Interest on Short-Term Debt

PROVISION FOR CONTINGENCIES (FP&S)

5000

Excess (Deficiency) of Receipts/Revenues Over Total Disbursements/Expenditures

54,239

000

Total Debt Service

(Lease/Purchase Principal Retired)

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL FOR THE YEAR ENDING JUNE 30, 2013

	S)	342		341 PA	340	339	338	337	336	335 S	334 SU	333	332	331	330	329 PR	328	327	2			
	Total Daymonts to Other Dist & Cost Units	(Describe & Itemize)	Other Payments to in-State Govt, Units	341 PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	Total Support Services	Other Support Services (Describe & Itemize)	Total Support Services - Business	Operation & Maintenance of Plant Services	Facilities Acquisition & Construction Services	SUPPORT SERVICES - BUSINESS	334 SUPPORT SERVICES (FP&S)	90. FIRE PREVENTION & SAFETY FUND (FP&S)		Excess (Deficiency) of Receipts/Revenues Over	Total Disbursements/Expenditures	329 PROVISIONS FOR CONTINGENCIES (TF)	Total Debt Services - Interest on Short-Term Debt	Other Interest or Short-Term Debt	Description		Α	
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Page 23

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

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														Ending Balance June 30, 2013	Total ARRA Programs	ARRA - Other XI	ARRA - Other X	ARRA - Other IX	ARRA - Other VII	ARRA - Early Childhood	ARRA - Other V	ARRA - Other IV	ARRA - Other III	ARRA - Other II	ARRA - General State Aid - Other Govt Services Stabilization	Build America Bonds Interest Reimbursement	Build America Bonds Tax Credits	QSCB Tax Credits	Impact Aid Construction Competitive	Impact Aid Construction Formula	ARRA - Child Nutrition Equipment Assistance	ARRA - McKenney - Vento Homeless Education	ARRA - Title II D Technology Competitive	ARRA - Title II D Technology Formula	ARRA - IDEA Part B Flow Through	ARKA - Intel School Improvement (Section 1993)	ARRA - Title I School Improvement (Part A)	ARRA - Title I Delinquent - Private	ARRA - Title I Neglected - Private	ARRA - Title I Low Income	ARRA - General State Aid	Beginning Balance July 1, 2012	ARRA Revenue Source Code	MAN AND AND AND AND AND AND AND AND AND A	District's Accounting Basis is CASH		۵
			2. ff any of qu	- The state of the] [1	4	1. Were	¥ Elono		3	ms //	4880	4879	4878	4876	4875	4874	4873	4872	4871	4870	4869	4868	4867	4865	4864	4863	4862	4861	4860	4857	4000	482	4853	4852	4851	4850		Acct #			ŀ	U
			If any above boxes are checked provide the total amount of questioned costs and provide an explanation below:	_ school moderni	education and	Financial assist	mprovements of upo	Purchase or un	Stadiums or oth	Payments of ms	1. Were any runds from the State Fiscal Stabilization Fund Frogram (Strok) Setteral State-And Accounts אסטט, ווויס סיג איזרט, ווויס סיג used for the following non-allowable purposes:	any funds from #		0	0	0	0	2 0	, 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 0			0	0	0	0		ARRA Receipts		-RECEIPIS-	4	-
			checked provide d provide an exp	SCHOOL MODERMIZAGON, TERIOMABON, OF TERIALI UIGHTS INCUTISSISSIEN WITH STAKE LAW.	education and related services to children with disabilities as authorized by the ID	Financial assistance to students to attend private elementary or secondary schools	improvements of stand-alone facilities whose purpose is not the education of children such as central office administrative buildings;	Stadiums of other facilities used for athletic contests, exhibitions of other events for Purchase or unorade of vehicles:	rayllens or other facilities used for	intenance costs:	ie State Hiscar ou non-allowable pu	na Stato Rincal St			0																				The state of the s								Salaries	1005	400		_
			the total amount lanation below:	or repail utation	to children with dis	attend private ele	ities whose purpo:	or atmend contests	r athletic contests		rnoses:	shilization Fund			0																				ALL CANADA CONTRACTOR OF THE PARTY OF THE PA								Employee Benefits	[50]	/mc/		п
				Iconsistent with o	sabilities as author	ementary or secon	sais notthe educ	, exilibilions of ou	. exhibitions or off		Program (arar)	Program (SESE)			0																												Purchased Services	100	(200)		7
				iato Law.		idary schools unle	ation of children s	IGI EAGUS IOI MIII	her events for whi		General State-2:	General State-Ai	Section of the sectio		0														M)				100000000000000000000000000000000000000	A Adaptive many to a many		L. C.	- AND THE PROPERTY OF THE PROP						Supplies & Materials	, , ,	/4001		G
					EA Act:	unless the funds are used to provide special	uch as central offi	idi adifilasidi is d	which admission is charged to the general public:		II ACCOUNTS TOO	id Accounts 4850			0					The same of the sa										-										7			Capital Outlay				
						used to provide sp	pe administrative t	raiged to be gent	rarged to the gene		, III 6 6 6 701 v,	. line 5 & 4870. lin			0			***															The state of the s			were an annument of the Polyther by Committee.							Other	4	(600)		
			The state of the s			recial	buildings;	erer public,	eral public:			ne 23		(_					AND DESCRIPTION OF THE PERSON								and the state of t			my constitution of the second	(MTM)		-								80	Non-Capitalized Equipment		(700)		_
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۱ -	SCHEDULE OF AD VALOREM TAX RECEIPTS				÷	
		Taxes Received	Taxes Received	Taxes Received	Total Estimated Taxes	Estimated Ta
)	Description	(from 2011 Levy & Prior	3	(from 2011 & Prior Levies)	(from the 2012 Lavy)	(from the 2012 Levy)
23 1				(Column BC)		Column E - C
<u> </u>	Educations	3,899,796	142.847	3,756,949	4,004,133	3,861,286
თ	Operations & Maintenance	541,613	19,840	521,773	556,130	σı
თ	Debt Services **	499,681	17,671	482,010	519,091	501,420
7	Transportation	216,623	7,936	208,687	222,452	214,516
∞	Municipal Retirement	219,808		213,932	171,733	165,857
ဖ	Capital Improvements	0		0	A SECOND OF THE PROPERTY A SECOND WAS ASSESSED.	il an van arisa na an idea fa ide date a deleganda da d
히	Working Cash	54,155	1,984	52,171	55,613	53,629
킈	Tort immunity	203,328	1	193,064	299,976	289,712
12	_	54,156	1,984	52,172	55,613	53,629
3		0		0	فيتعمل واستطاعته وعياستان والمستقدار والمستقدار المستقدار والمستقدار والمستقدار والمتعاددات والمستقدار والمتعاددات	
14		43,325	1,587	41,738	44,490	42,903
15	Area Vocational Construction	0		0	And the second s	
16	Social Security/Medicare Only	120,927	3,216	117,711	93,986	90,770
17	Summer School	0		0	anskir arti, vili efterträftigiskirkirkyrkyrkyrkyrkyrkyrka son man tas umans. V naplas iku kade	a man a destructura de la compania del la compania de la compania del la compania de la compania del la compania de la compania de la compania de la compania de la compani
18	Other (Describe & Itemize)	0		Φ	April por administratorio especiales fredericas frederi	
19	Totale	5,853,412		The state of the s	6,023,217	A which the fact of the feature of twenty belongs to the

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	Each type of debt issued must be identified separately with the amount: 1. Working Cash Fund Bonds 4. Fire Pre	The second secon	AND THE PROPERTY OF THE PROPER	**************************************		**************************************
 | *************************************** | | The same of the sa | | 2010 LIFE SAFETY/REFUNDING BONDS | ssue | SCHEDULE OF LONG-TERM DEBT | | Total Other Short-Term Borrowing (Describe & Itemize) | OTHER SHORT-TERM BORROWING
 | Total GSAACs (All Funds) | GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC) | Transportation Funds) | Total T/EOs (Educational, Operations & Maintenance, & | TEACHERS'/EMPLOYEES' ORDERS (T/EO) | Total TANS | Other - (Describe & Itemize) | Fire Prevention & Safety Fund | Operations & Maintenance Fund
 | Educational Fund | TAX ANTICIPATION NOTES (TAN) | Total TAWs | Other - (Describe & Itemize) | FIRE Prevention & Safety Fund | MUNICIPAL REPRESENTATION OF THE PROPERTY FUND | I CANSPORTATION FUND | Cept cervices - Kendnging Bonds
 | Capi del Aices - Aadi Vii id Capi | Debt Section Costs Costs | Debt Services - Construction | Operations & Maintenance Fund
 | Educational Fund | TAX ANTICIPATION WARRANTS (TAW) | Total CPPRT Notes | ANTICIPATION NOTES (CPPRT) | CORPORATE PERSONAL PROPERTY: PEDL ACEMENT TAY: | Description | SCHEDULE OF SHORT-TERM DEBT | A CONTRACTOR CONTRACTO | Page 25 | |
| Tort Judgment Bonds
Building Bonds | amount:
Fire Prevent | | - | | | | | | |
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 | 08/01/10 | Date of Issue (mm/dd/yy) | HI KIN THE STATE | | | | iona disimana was bois |
 | | | and the real party and the same | MARIE MARCALONA WA SAA SAMOO NY MARIE | ун үн үн шанун үнижина кан ун орн | | A CONTROL OF THE PARTY OF THE P | | | | eranana anan anan derenada | **** | *** | series essesses esses usurs.
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nt Bonds ds	amount: Fire Prevent Safety, Environmental and Energy Bonds	6,415,000																			6,415,000	Amount Is	And the second s				a de la companya de l				- CONTRACTOR CONTRACTO	0			A CONTRACTOR OF THE PROPERTY O			0	of the best of the best of the base of the		A Principle of the Control of the Co	A principal district district and resident district and reserved to recommend		A charge of the say of	a region and the first for the	*********************************	e jedené Maleiden, krádovárek, kelendenk, majejemen azman aza az az az	a processor and the second sec		100000000000000000000000000000000000000			Outstanding Beginning 07/01/12		C	<u>,</u>
	and Energy Bonds	100									***************************************									Organization of the community of the com	3+4		erre prometacionary conservoro membrana registra na antiga e		eneral humania hada mana hada mana da	Catalata data canada de la catalacida de	A page page page of gang appendix and gang appendix to the gang appendix	The state of the s		· enchulus are celes assesse l'estates d'assesses estates est		0	And the state of t	Andrew Andrew Control of the Mindle Andrew Control of the Mindle Andrews				0	d des semblétes a provident de sides ser sens de mandes de la case seras de	with the black with the spanners were the section to the section of the section o	and design for a contract out the design of the design for the design of	AND THE AND THE PARTY AND THE VALUE OF THE PARTY OF THE P	A SA TOTOTO A WEST STATES AND STA	A TOTAL A VARIATION OF LOSSING WAY SENDING AND WASHING AND	THE PROPERTY OF THE WAY AND AND THE PROPERTY OF THE PROPERTY O		W/ ALF AUTOLA VALUEARA AARMAN, AN JO J. DIT. (1984) YERS LAND VALUEARAN JOSEPH	TO FREE TA SAUS VANUE VANUE OF STANDARD AND SAUGHT AND	- 18	200		to propose a contract of the second s	Issued 07/01/12 Through 06/30/13	derden bergebilde der som en	0	,
e. Other	7. Other	6,380,000															***************************************		and the state of t		6,380,000	Outstanding 07/1/12		***************************************	de manda indentificación proper de la tentra para de trais	The Contraction of the Contracti	7				and the dependent of the designation of the designa	0	AND AND AND AND A MARKET AND					0	THE THE TAX TO THE THE TAX TO THE	TO DO POTTOTO AND AND AN AN AN AN AND AND AND AND AND	PS pri-VilVille At At Sa Pag Pag with Million And At At Management of the State of the State of the Sa Page of	ATTO THE EAST OF THE TAX TO THE PROPERTY OF THE TAX TH	***************************************	and the state of t	-	STREET, STREET	and desired a section of the second section of the section of the second section of the	edik di Ara Bandari, anna dan 165 anna a espenjen papa papa papa papa pampa	A CONTRACTOR OF THE PERSON NAMED IN COLUMN NAM	The state of the s			Retired 07/01/12 Through 06/30/13	efensiventelen so vertexión vo tentre cycliqui (pelo politica polocum	г	1
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 | | Annual desirements of the second seco | _ | | | The state of the s | | | Charles on a new section of the case of th | - Annahar Sandar S | 5,990,018 | Provided for Payment on Long-
Term Debt | Amount to be | | |
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Schedule of Restricted Local Tax Levies and Selected Revenues Sources Schedule of Tort Immunity Expenditures

46 47	4	£	42	41	40	39	38	37	36		4	မြန	હ્યું				26	25	24	23	22	21		19	18		16	15				<u> </u>	_	1		တ	ᆫ	4	ယ	2			
3 Schedules for Tort Immunity are to be completed only if expenditures have been reported in any fund other than the Tort Immunity Fund (80) d in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies as I CS 5/5/1006.7	Principal and Interest on Tort Bonds	Legal Services	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	Judgments/Settlements	Risk Management and Claims Service	Insurance (Regular or Self-Insurance)	Unemployment Insurance Act	Workers' Compensation Act and/or Workers' Occupational Disease Act	Expenditures:	included in line 30 above. Include the total dollar amount for each category.	Using the following categories, list all other Tort Immunity expenditures not	if yes, list in the aggregate the following:	Yes No Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-1037	SCHEDULE OF TORT IMMUNITY EXPENDITURES.		Unreserved Fund Balance	Reserved Fund Balance	Ending Cash Basis Fund Balance as of June 30, 2012	Total Disbursements	Other Disbursements (Describe & Itemize on tab "Itemization 32")	Total Debt Services	Debt Services Other (Describe & Itemize on tab "Itemization 32")	Debt Services - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)	Debt Services - Interest on Long-Term Debt	DEBT SERVICE	Tort Immunity Services	Facilities Acquisition & Construction Services	Instruction	DISBURSEMENTS:	Total Receints	Other Receipts (Describe & Itemize on tap "Itemization 32")	Driver Education	School Facility Occupation Tax Proceeds	Drivers' Education Fees	Earnings on Investments	Ad Valorem Taxes Received by District	RECEIPTS:	Cash Basis Fund Balance as of July 1, 2012	Description		LE OF RESTRICTED LOCAL TA	A B C D
res have been reported in any f uid include interest earnings on				ition and/or Reduction								- Other Contract of Contract and	Total Reserve Remaining:	e pursuant to 745 ILCS 10/9-10	1.02	A COMMENT	730	714		ANAMANANANANANANANANANANANANANANANANANA	_		30-5400	30-5300	30-5200		10, 20, 40-2360-2370	20 or 60-2530	10 or 50-1000		יייייייייייייייייייייייייייייייייייייי	10 20 40 or 60-7200	10 or 20-3370	30 or 60-1983	10-1970	10, 20, 40, 50 or 60-1500	10, 20, 40 or 50-1100			Account No		CTEN REVENIE SOURCE	π
und other than the Tort y from these restricted	VARIABLE AND SOCIETY OF COLORS OF CO								***************************************			***************************************		37			0		0	0											-									Tort Immunity			ລ
			•			.	!	2	•								0		0	43,325									43,325		43 325						43,325			Special Education			I
uring the fiscal year as a result of existing (restricted) fund balances and only if reported in a fund <u>other</u> than Tort Immunity Fund (80).																	0	***************************************	0	0											0								**************************************	Area Vocational Construction			-
esult of existing (restrice nd other than Tort Imp																	0		0	17,209		0						17,209	2		17 209									Occupation Taxes b	School Facility		-
sted) fund balances nunity Fund (80).																	0		0	13,096									13,096		13 096				13,096	With the second				Driver Education			×

20	19	18	17	<u>Б</u>	15	4	ವ	12	그	1	ဖ	œ	7	၈	۲n	4	ω	N _	
Allowable Depreciation	Non-Capitalized Equipment	Total Capital Assets	Construction in Progress	3 Yr Schedule	5 Yr Schedule		Capitalized Equipment		Temporary Buildings	Permanent Buildings	Buildings	Depreciable Land	Non-Depreciable Land	Land	Works of Art & Historical Treasures	Description of Assets	Schedule of Capital Outlay and Depreciation		A
	700	200	260	253	252	251	250	240	232	231	230	222	221	220	210	Acct #	Depre		В
		20,079,963			529,022	3,641,998		3,632,801		12,263,338			12,804			Cost 7-1-12	ciation		C
		177,647	•			149,797		27,850								Add: Additions 2012-13			D
	V-F	0														Less: Deletions 2012-13			E
	0	20,257,610	0		529,022	3,791,795		3,660,651	0	12,263,338			12,804		0	Cost 6-30-13			F
	3			w	- O1	3		2	25	50	Lf	50		1	100	Life In Years			G
		9,440,543			313,737	3,223,328		706,048		5,197,430						Accumulated Depreciation 7-1-12			工
517,344	0	517,344				89,044		183,033		245,267						Add: Depreciation Allowable 2012-13			_
		0														Less: Depreciation Deletions 2012-13			,
		9,957,887		0	313,737	3,312,372		889,081	0	5,442,697		0	Statement of the part of the statement o		0	Accumulated Depreciation 6-30-13			K
The second secon		10,299,723	0	0	215,285	479,423		2,771,570	0	6,820,641		0	12,804		0	Balance Undepreciated 6-30-13			г

71.812,01 8	Estimated OEPP			-	64
76,686	9 Mo ADA (See the General State Aid Claim for 2012-2013 (ISBE 54-33, L12)			<u> </u>	₽ <u>7</u> 9 <u>7</u> 28 72
10,113,400	Total Operating Expenses (Regular K-12)			ř	97
<u> </u>	Total Deductions				9Z
				[ÞΖ
0 096	Community Services Gorummants to Holor Dist & Govt Units	4000	Expenditures 15-22, L273, Col K Expenditures 15-22, L277, Col K	MR/SS	23
996	Summer School Programs	3000	Expenditures 15-22, L217, Col K Expenditures 15-22, L217, Col K		77
0	Adult/Continuing Education Programs	1300	Expenditures 15-22, L214, Col K	SS/8W	
0	Remedial and Supplemental Programs - Pre-K	1275	Expenditures 15-22, L213, Col K		69
0	Special Education Programs - Pre-X	1552	Expenditures 15-22, L211, Col K		89
0	Pre-K Programs	1125	Expenditures 15-22, L209, Col K		Z 9
0	Non-Capitalized Equipment	٠	Expenditures 15-22, L203, Col I	ят	99
0 0	Debt Service - Payments of Principal on Long-Term Debt Capital Outlay	-	Expenditures 15-22, L203, Col G	7.7 AT	99
80,231	Total Payments to Other Dist & Govt Units Total Payments to Other Dist & Govt Units	9300	Expenditures 15-22, L189, Col K Expenditures 15-22, L199, Col K	ят _ ят [1 9
0	Community Services	3000	Expenditures 15-22, L178, Col K - (G+I)	AT .	29
552,000	Debt Service - Payments of Principal on Long-Term Debt	2300	Expenditures 15-22, L163, Col K	sol	19
0	Payments to Office A god I find a stream pay	4000	Expenditures 15-22, L153, Col K	sa	09
	Non-Capitalized Equipment	-	Expenditures 15-22, L149, Col1	Мао	
006,11	Тобаl Раушенте to Other Diet & Govt Units Серітаl Опіlay	-	Expenditures 15-22, L149, Col G		89
0	Community Services Total Payments to Olber Diet & Govt Heits	3000 4000	Expenditures 15-22, £129, Col K - (G+I) Expenditures 15-22, £139, Col K		75
0	Non-Capitalized Equipment	-	Expenditures 15-22, L113, Col I . (G+1)	ED O&M	99 99
792,851	Capital Outlay	-	Expenditures 15-22, L113, Col G		79 79
372,225	Total Payments to Other District & Govt Units	4000	Expenditures 15-22, L101, Col K	O3	£9
898,61	Community Services	3000	Expenditures 15-22, L74, Col K - (G+I)	6 0	25
0	notitu7 əbəvir9 - amgor9 b3 lanotidoNəvitamətlə atnaur	1922	Expenditures 15-22, L31, Col K		13
0	Gitted Programs - Privale Tulion anibuT - Srinsigoral Isugailid	1921 1921	Expenditures 15-22, L29, Col K Expenditures 15-22, L30, Col K		90
1 0	Summer School Programs - Private Tultion	1919	Expenditures 15-22, L28, Col K Expenditures 15-22, L28, Col K		8 ⊅
0	Interscholastic Programs - Private Tuition	1918	Expenditures 15-22, L27, Col K		<u>87</u>
0	CTE Programs - Private Tuilion	2161	Expenditures 15-22, L26, Col K		97
0	notifiuT stsvir9 - smsrgor9 notisoub∃ gniuntinoO\tilubA	9161	Expenditures 15-22, L25, Col K		SÞ.
0	Remedial/Supplemental Programs Pre-K - Private Tultion	9161	Expenditures 15-22, L24, Col K	ED	44
0	Remedial/Supplemental Programs K-12 - Private Tuition	41914	Expenditures 15-22, L23, Col K		ķ
-0	Special Education Programs Pre-K - Tuition	1913	Expenditures 15-22, L22, Col K		74
-0	Special Education Programs - Private Tuition Special Education Programs K-12 - Private Tuition	1911 1815	Expenditures 15-22, L21, Col K Expenditures 15-22, L21, Col K		11 01
0	Pre-K Programs - Private Tuition	1910	Expenditures 15-22, L19, Col K		38
4,031	Summer School Programs	1600	Expenditures 15-22, L14, Col K - (G+I)		38
0	Adultonting Education Programs	1300	Expenditures 15-22, L11, Cal K - (G+I)		Ζ ε :
0	У-err Semental Programs Pre-K	1275	Expenditures 15-22, L10, Col K - (G+I)		36
0	Special Education Programs Pre-K	1225	Expenditures 15-22, L8, Col K - (G+1)		32
0	Federal – Adulf Education Pre-K Programs	4810 1152	Revenues 9-14, 1229, Col D Expenditures 15-22, L6, Col K - (G+I)		34
0	Eed - Spec Education - Preschool Discretionary	9097	Revenues 9-14, L219, Col D.F.		35 35
0	Eeq - Shec Equagion - Preschool Flow-Through	0097	Revenues 9-14, L218, Col D.F.	_	31
0	Adult Ed - Other (Describe & Itemize)	66₹€	Revenues 9-14, L149, Col D & F	· L	30
0	Adult Ed (from ICCB)	3410	Revenues 9-14, L148, Col D	M&O	
0	Adult - Transp Fees from Olher Sources (Out of State)	1424	Revenues 9-14, L62, ColF	ят	82
0	Adult - Transp Fees from Other Sources (in State)	1453	Revenues 9-14, L61, ColF		72
0	Aduli - Transp Fees from Pupils or Parents (in State) Aduli - Transp Fees from Olher Districts (in State)	6971	Revenues 9-14, L60, Coll F	<u>ят </u>	
0	Special Ed - Transp Fees from Other Districts (In State) Adult - Transp Fees from Purple or Barente (In State)	1451 1442	Revenues 9-14, L56, Col F Revenues 9-14, L56, Col F		97
0	CTE - Transp Fees from Other Districts (In State)	1432	Revenues 9-14, L52, Col F	때	23 24
0	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424	Revenues 9-14, L50 Col F		22
0	Summer Sch - Transp. Fees from Other Sources (In State)	1453	Kevenues 9-14, L49, Col F	ਸ਼ਾ_	121
0	Summer Sch - Transp. Fees from Other Districts (In State)	1422	Revenues 9-14, L48, Col F	81 ਪ	50
0	Summer Soh - Transp. Fees from Pupils or Parents (in State)	1421	Revenues 9-14, L47, Col F		<u>61</u>
0 \$	Regular - Transp Fees from Other Districts (In State)	1412	Revenues 9-14, 143, ColF		81
	REE TO THE REGULAR K-12 PROGRAM:	ADIJAAA	том валитителехетизитите иот т		<u>사</u> 91
	THE COURT OF A RECORD SALE OF A 18		vaerialandanatrialisaanidaju C	_	91 91
<u>798,686,01</u> \$	Total Expenditures			_]
202,432	Total Expenditures		Expenditures 15-22, L330	тяот [
589,283	Total Expenditures		Expenditures 15-22, L287	SS/SM	_
962'609	Total Expenditures		Expenditures 15-22, L203		11
127,626 408,818	Tokai Expenditures Tokai Expenditures		Expenditures 15-22, L149 Expenditures 15-22, L167	_	한
XE8,ES28,8 \$	Total Expenditures		Expenditures 15-22, L113 Expenditures 15-22, L113		8
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N T	OEPPI/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2011-12)				느
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	e calculated by ISBE	lliw strau	ge based on the data provided. The final amo	SS * The total OEPPPCTC may citan
				<u>81</u> 80
\$8.201,6	* DTO9 bestimated lesoT			62
972,110,8 46,886	Total Allowance for PCTC Computation ADA oM 6			82
175,713	Total Depreciation Allowance (from page 27, Col I)			9/
8,493,932	Net Operating Expense for PCTC Computation			9/
894,619,1 \$	noisingmoO OTO9 tot sonswollA latoT			<u>7/</u>
0	Other Restricted Revenue from Federal Sources (Describe & Kemiza)	8661	Revenues 9-14, L271, Col C,D,F,G	72 ED-0&M-TR-MR/SS 73
912,41	Medicaid Matching Funds - Fee-for-Service Program	Z66≯	Revenues 9-14, L270, Col C,D,F,G	22/AM-AT-M&O-D3 17
¥°00°4	Medicaid Matching Funds - Administrative Outreach	1661	Revenues 9-14, L269, Col C,D,F,G	70 ED-O&M-RI-RS
0 48,302	Title II - Teacher Quality Federal Charter Schools	493S	Revenues 9-14, L267, Col C,D,F,G Revenues 9-14, L268, Col C,D,F,G	88 ED-O&M-TR-MR/SS 69 ED-O&M-TR-MR/SS
0	Title II - Eisenhower Professional Development Formula	4830	Revenues 9-14, L266, Col C, D, F, G	67 ED-0&M-TR-MR/69
0	McKinney Education for Homeless Children	4920	Revenues 9-14, L265, Col C,D,F,G	86/ED-O&M-TR-MR/5S
0	Title III - English Language Acquisition Leam & Serve America	4909 4910	Revenues 9-14, L263, Col C,F,G Revenues 9-14, L264, Col C,F,G	64 ED-TR-MR/SS 65 ED-TR-MR/SS
0	Emergency Immigrant Assistance	4802	Revenues 9-14, L262, Col C,F,G	63/ED-TR-MR/SS
0	Advanced Placement Fee/International Baccalaureate	Þ06Þ	Revenues 9-14, L261, Col C,D,G	S2 ED,O&M,MR/SS
0	qoT art) ol ээвЯ	1064	thru 1258 Revenues 9-14, L260, Cal C	<u> </u>
"	ARAA Program Adjustments	4800	Revenue Adjustments within range of C231	FD-O&M-DS-TR-MR/SS-Tort
0	Total CTE - Perkins	0DZ‡	Revenues 9-14, L228, Cal C,D,G	32 ED-O8W-WB\22
0	Fed - Spec Education - IDEA - Discretionary Fed Guessub - IDEA - Other (Describe & Itemize)	669Þ	Revenues 9-14, L222, Col C,D,F,G Revenues 9-14, L223, Col C,D,F,G	33 ED-O&M-TR-MR/SS 34 ED-O&M-TR-MR/SS
0	Fed - Spec Education - A3OI - A3OI - Good - Spec Fed - Spec Faubs - A3OI - good - ba3	4625	Revenues 9-14, L221, Col C.D.F.G Revenues 9-14, L222, Col C.D.F.G	32 ED-O&M-TR-MR/SS 33 ED-O&M-TR-MR/SS
000,871	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	Revenues 9-14, L220, Col C,D,F,G	31 ED-O&M-FT-MR/55
0	VI all'II II II II	-	Revenues 9-14, L216, Col C,D,F,G	30 ED-O&M-TR-MR/SS
760,781 760,781	Tokal Food Service Tokal Tiûe L	-	Revenues 9-14, L201, Col C,G Revenues 9-14, L211, Col C,D,F,G	28 ED-MR/SS 29 ED-O&M-TR-MR/SS
0	V aufi listot general bead listot	-	Revenues 9-14, L191, Col C,D,F,G	27 ED-O&M-TR-MR/SS
0	Total Restricted Grants-In-Aid Received Directly from Federal Govt	-	Kevenues 9-14, L184, Col C,D,F,G	26 ED-O&M-TT-MR/55
689'1	Olher Restricted Revenue from State Sources Head Start (Subhact)	9404	Revenues 9-14, L180, Col C	SS ED
20'000	School Infrastructure - Maintenance Projects	3668 3672	Revenues 9-14, L170, Col D Revenues 9-14, L171, Col C-G,J	23 PSP FED-08M-DS-TR-MR/SS-Tork
0	State Cinarter Schools	3812	Revenues 9-14, L167, Col C,F	ят-03 <u>22</u>
0	Technology - Learning Technology Centers	3780	Revenues 9-14, L166, Col C,D,E,F,G	21 ED-O&M-DS-TR-MR/SS
0	Chicago Educational Services Block Grant School Safety & Educational Improvement Block Grant	7978 3775	Revenues 9-14, L165, Col C,D,E,F,G Revenues 9-14, L165, Col C,D,E,F,G	19 ED-O&M-TR-MR/SS 20 ED-O&M-DS-TR-MR/SS
0	Chicago General Education Block Grant	9975	Revenues 9-14, L163, Col C, D, F, G	18 ED-O&M-TR-MR/SS
0	Continued Reading Improvement Block Grant (2% Set Aside)	3726	Kevenues 9-14, L162, Coi C,F,G	88/AM-AT-G3
0	Confined Reading Improvement Block Grant	3725	Revenues 9-14, L161, Col C,F,6	88\AM-AT-G3 81
0	Reading Improvement Block Grant Reading Improvement Block Grant - Reading Recovery	3720 3735	Revenues 9-14, L159, Col C,F,G Revenues 9-14, L160, Col C,F,G	14 ED-TR-MR/SS 15 ED-TR-MR/SS
0	neint Memative/Opinional Education	3698	Revenues 9-14, L157, Col C,F,G	13 ED-TR-MR/SS
0	Scientific Liferacy	3660	Revenues 9-14, L156, Col C,D,F,G	12 ED-O&M-TR-MR/SS
0 285,488	Total Transportation Learning Improvement - Change Grants	3610 3610	Revenues 9-14, L154, Col C,D,F,G Revenues 9-14, L155, Col C	10 ED-O&M-TR-MR/SS 11 ED
960,81	Driver Education	0256	Revenues 9-14, L147, Col C,D	00 ED-O&M
998,1	School Breakfast Initiative	3365	Revenues 9-14, L146, Col C,D,G	08 ED-O8M-MB/88
0 7,96,2	Total Bilingual Ed State Free Lunch & Breakfast	3360	Revenues 9-14, L145, Col C,G Revenues 9-14, L145, Col C	03 <u>20</u>
<u>/E/'91</u>	Total Career and Technical Education	3300	Revenues 9-14, L140, Col C,D,G Revenues 9-14, L144, Col C,B,G	00 ED-WK/88 00 ED-O8W-WK/88
394,104	Total Special Education	3100	Revenues 9-14, L131, Col C,D,F	04 ED-O&M-TR
0	Other Local Fees	1883	Revenues 9-14, L105, Col C	<u>03</u> ED
<u>161'6</u>	Services Provided Other Districts Payment from Other Districts	1661 1840	Revenues 9-14, L98, Col C,D,F Revenues 9-14, L104, Col C,D,E,F,G	71 ED-O&M-DS-TR-MR/SS S2\FD-O&M-DS-TR-MR/SS
991/1/	Rentals	1810	Revenues 9-14, L95, Col C,D	00 ED-O&M
0	(esimell & edinosed) tertilO	1890	Kevenues 9-14, L92, Col C	Q3 ED
0	Sales - Other (Describe & Itemize)	1859	Revenues 9-14, L91, Col C	G3 86
0	Sales - Other (Describe & ltemize) Sales - Regular Textbooks	1819	Revenues 9-14, L87, Col C Revenues 9-14, L88, Col C	<u>31</u> ED 9€ ED
066'9E	Rentals - Regular Textbooks	1181	Revenues 9-14, L84, Col C	GE ED
20'045	Total District/School Activity Income	1700	Revenues 9-14, L82, Col C.D	94 ED-O&M
898,421	Special Ed - Transp Fees from Other Sources (Out of State) Total Food Service	1444 1600	Revenues 9-14, L58, Col F Revenues 9-14, L75, Col C	ят <u>се</u> д∃ <u>ее</u>
0	Special Ed - Transp Fees from Other Sources (in State)	1443	Revenues 9-14, L57, Col F	ят 16 ят 56
0	Special Ed - Transp Fees from Pupils or Parents (In State)	1441	Kevenues 9-14, L55, Col F	ят 06
0	CTE - Transp Fees from Other Sources (In State) CTE - Transp Fees from Other Sources (Out of State)	1434	Revenues 9-14, L54, Col F	ят ее
0	CTE - Transp Fees from Pupils or Parents (in State)	1431 1433	Revenues 9-14, L51, Col F Revenues 9-14, L53, Col F	ят <u>\ </u>
0	Regular Transp Fees from Other Sources (Out of State)	9141	Revenues 9-14, L46, Col F	ят <u>8</u> 8
0	Regular - Transp Fees from Co-curricular Activities (in State)	9141	Revenues 9-14, L45, Col F	ਸੰਾ <u>ਫ</u> ੋ€
0 \$	Regular - Transp Fees from Pupils or Parents (in State) Regular - Transp Fees from Other Sources (in State)	1413	Kevenues 9-14, L44, Col F	л с е
0 \$	Potet2 on stones to aligning most assett registrange	1141	Revenues 9-14, L42, Col F	32 LESS OFFSETTING RECEIPTS
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	A	В	C	D	Е
	REPORT	REPORT ON SHARED SERVICES OR	ED SERVI		OUTSOURCING
2	Sch	ool Code, Se	ction 17-1.	School Code, Section 17-1.1 (Public Act 97-0357)	7-0357)
ω		Fiscal Y	ear Ending	Fiscal Year Ending June 30, 2013	
ნ	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.	ared services or	outsourcing in	the prior, current an	nd next fiscal years. For additional information, ple
76		GIBSON	GIBSON CITY-MELVIN-SIBLE	VIN-SIBLEY 0-26	
œ	Check if the schedule is not applicable.	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Educ Agreement
9	Indicate with an (X) If Deficit Reduction Plan Is Required for Annual Budget				
10	Service or Function (<u>Check all that apply</u>)			Barriers to Implementation	
1	Curriculum Planning				
12	Custodial Services				
13	Educational Shared Programs				
4	Employee Benefits				
15	Energy Purchasing				
16	Food Services				
17	Grant Writing				
۵	Grounds Maintenance Services				
3 6	Insurance				
3 5	Investment Pools				
3 2	Legal Services				
7 6	Maintenance Services			***************************************	
3 5	Personnel Recruitment				**************************************
4	Professional Development				
25	Shared Personnel				
26	Special Education Cooperatives	×	×	×	FORD SPECIAL EDUCATION ASSOCIATION
27	STEM (science, technology, engineering and math) Program Offerings				
28	Supply & Equipment Purchasing				
29	Technology Services				
3	Transportation				
<u>ښ</u>	Vocational Education Cooperatives				WATER PROPERTY AND THE
32	All Other Joint/Cooperative Agreements				
င္ယ	Other				
32	TO THE TOTAL PROPERTY OF THE TOTAL PROPERTY	**************************************		**************************************	<u> </u>
33	Additional space for Column (D) Barriers to Implementation:				
8888	Additional space for Column (D) - Barriers to Implementation:				
\$ 12.6	Additional space for Column (E) - Name of LEA :				
43 4					

Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior,
Complete the following for attempts to improve fiscal efficiency through shared services or outso website: http://www.ishe.net/ofms/off/sfr.htm

This page is provided for detailed itemizations as requested within the body of the report. Type Below.

 Page 10 - Acct 1690 - Other Food Services Col 10 - Educational Refunds & Rebates - \$9,826

2. Page 11 - Acct 1999 - Other Local Revenue

Col 10 - Educational

Refunds & Reimbursements - \$1,960

Col 20 - Operations & Maintenance

Refunds & Reimbursements - \$19,759

3. Page 12 - Acct 3999 - Other Restricted Revenue from State Sources

Col 10 - Educational

Acct 3800 - State Library Grant - \$1,589

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Page 33

GIBSON CITY-MELVIN-SIBLEY COMMUNITY UNIT DIST #5 09-027-0050-26

Reference Pages.

- $^{\mathbf{1}}$ 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 fulfion 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 (<u>principal only</u>) otherwise reported within the fund—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)

14	13	12	11	10	9	œ	7	6	CJ	4	ω	N -3	
				Fund Balance - June 30, 2013	Difference	Direct Expenditures	Direct Revenues		DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)	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.	Instructions: If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may recreduction plan" and narrative.	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION New Provisions in the School Code, Section 17-1 (105 ILCS 5/17-1)	A
				3,583,955	(537,655)	8,523,837	7,986,182	EDUCATIONAL	 Operating Fund he following calculati 	uidelines and format in an amount equal to or g t an original budget/ame	flects that a "deficit rediducation (ISBE) within :	SUMMARY INFOR 17-1 (105 ILCS 5/17-	В
		Unbalanced - h		937,378	(99,455)	923,721	824,266	OPERATIONS & MAINTENANCE	s Only on)	the School District Buc reater than one-third (' ended budget with ISBI	uction plan" is required 30 days after accepting	MATION 1	0
	rt.	owever, a deficit		364,441	129,578	503,790	633,368	TRANSPORTATION		get Form 50-36. A plan 1/3) of the ending fund t E that provides a "defici	as calculated below, the the audit report. This i		ס
	time.	Unbalanced - however, a deficit reduction plan is not required at this		669,497	54,464		54,464	WORKING CASH		n is required when the openalence (line 10). That is, treduction plan" to balance	en the school district is to may require the FY2013 a		т
		ot required at this		5,555,271	(453,068)	9,951,348	9,498,280	TOTAL		rating funds listed below if the ending fund balanc se the shortfall within the	school district is to complete the "deficit reduction plan" in the annual puire the FY2013 annual budget to be amended to include a "deficit"		711
				·	***					result in directed is less than next three year	luction plan" i. ded to include		G
							•			ct revenues • three times ers.	n the annual e a "deficit		エ

Russell Leigh & Associates

Certified Public Accountant

Independent Auditor's Report

Board of Education Gibson City-Melvin-Sibley Community Unit School District No. 5 Gibson City, Illinois

We have audited the accompanying financial statements of the Gibson City-Melvin-Sibley Community Unit School District No. 5 as of and for the year ended June 30, 2013, as listed in the Table of Contents, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

The District's administration is responsible for the preparation and fair presentation of these financial statements in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in <u>Government Auditing Standards</u>, issued by the Comptroller General of the United States. Administration 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 opinions 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. 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 judgement, 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 internal control. Accordingly, we express no such opinion. An audit includes evaluating the appropriateness or 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 opinion.

Basis for Adverse Opinion on Financial Statements as a Whole

As described in Note 1C, these financial statements were prepared on the basis of cash receipts and disbursements, as prescribed in the <u>Illinois Program Accounting Manual for Local Education Agencies</u>, reissued June 1996, which is a comprehensive basis of accounting other than accounting principles accepted in the United States of America.

These financial statements are issued to comply with regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. They are intended to assure effective legislative and public oversight of school district financing and spending activities of accountable Illinois public school districts.

Board of Education Gibson City-Melvin-Sibley Community Unit School District No. 5 Page 2

Opinion

In our opinion, because of the school district's policy to prepare it's financial statements on the basis of accounting discussed in the previous paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Gibson City-Melvin-Sibley Community Unit School District No. 5.

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

However, in our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of the funds and account groups of the Gibson City-Melvin-Sibley Community Unit School District No. 5 as of June 30, 2013 and the revenues received and expenditures disbursed during the year then ended on the basis of accounting described in Note 1C to these financial statements.

Other Information

The accompanying Schedule of Expenditures of Federal Awards and the statement and schedules listed as Supplemental Information in the Table of Contents and the Illinois State Board of Education Schedule of Expenditures of Federal Awards are presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, <u>Audits of States, Local Governments and Non-Profit Organizations</u> and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audits of the financial statements and in our opinion, is fairly stated in all material respects to the financial statements taken as a whole.

The Schedule of Expenditures of Federal Awards is the responsibility of the administration and was derived from and related 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 Schedule of Expenditures of Federal Awards 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 a report dated October 15, 2013 on our consideration of Gibson City-Melvin-Sibley Community Unit School District No. 5 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 described the scope of testing or internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Russell Leigh & Associates

Hoopeston, Illinois October 15, 2013

Russell Leigh & Associates

Certified Public Accountant

Independent Auditor's Report on Compliance and on Internal Control over Financial Reporting based on Audit of Financial Statements in accordance with Government Auditing Standards

To the Board of Education Gibson City-Melvin-Sibley Community Unit School District No. 5 Gibson City, Illinois

We have audited the financial statements of Gibson City-Melvin-Sibley Community Unit School District No. 5 as of and for the year ended June 30, 2013, and have issued our report thereon dated October 15, 2013, which was adverse since the financial statements have been prepared on the regulatory (cash) basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. However, the financial statements were found to be fairly stated, except for the effects on the omitted disclosures required by Government 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 other than generally accepted accounting principles.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in <u>Government Auditing Standards</u>, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Gibson City-Melvin-Sibley Community Unit School District No. 5's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on Gibson City-Melvin-Sibley Community Unit School District No. 5's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the organization's internal control over financial reporting.

Compliance

As part of obtaining reasonable assurance about whether Gibson City-Melvin-Sibley Community Unit School District No. 5's financial statements are free of material misstatements, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 that are required to be reported under <u>Government Auditing Standards</u>.

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 misstatements on a timely basis. A material weakness is a deficiency, or combination of significant deficiencies in internal control, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the organization's internal control on a timely basis. A significant deficiency is a deficiency, or a 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.

Board of Education Gibson City-Melvin-Sibley Community Unit School District No. 5 Page 2

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses, as defined above. 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.

Purpose of this Report

This report is intended solely for the use of management, the Board of Education and the Illinois State Board of Education and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which upon acceptance by the district, is a matter of public record.

Russell Leigh & Associates

Hoopeston, Illinois October 15, 2013

Russell Leigh & Associates

Certified Public Accountant

Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Award Programs and Internal Control over Compliance in Accordance with OMB Circular A-133

To the Board of Education Gibson City-Melvin-Sibley Community Unit District No. 5 Gibson City, Illinois

Report on Compliance for Each Major Federal Program

We have audited the compliance of Gibson City-Melvin-Sibley Community Unit District No. 5 with the requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal award programs, which are identified in the summary of auditors' result section of the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2013.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to it's federal program.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Gibson City-Melvin-Sibley Community Unit District No. 5's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in <u>Government Auditing Standards</u>, issued by the Comptroller General of the United States and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit included examining, on a test basis, evidence about Gibson City-Melvin-Sibley Community Unit District No. 5's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Gibson City-Melvin-Sibley Community Unit District No. 5's compliance.

Opinion on Each Major Federal Program

In our opinion, Gibson City-Melvin-Sibley Community Unit District No. 5 complied, in all material respects, with the requirements referred to above that have a direct and material effect to each of its major federal programs for the year ended June 30, 2013.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2013.1. Our opinion on each major federal program is not modified with respect to these matters.

Board of Education Gibson City-Melvin-Sibley Community Unit District No. 5 Page 2

Gibson City-Melvin-Sibley Community Unit District No. 5's response to the noncompliance findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. Gibson City-Melvin-Sibley Community Unit District No. 5's response was not subjected to the auditing procedures applied in the audits of compliance and, accordingly, we express no opinion on the response.

Internal Control over Compliance

The management of Gibson City-Melvin-Sibley Community Unit District No. 5 is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Gibson City-Melvin-Sibley Community Unit District No. 5's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance of each major program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Gibson City-Melvin-Sibley Community Unit District No. 5's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified no deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. There were no deficiencies in internal control over compliance.

A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. There were no deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs.

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

Russell Leigh & Associates

Hoopeston, Illinois October 15, 2013

Gibson City-Melvin-Sibley Community Unit No. 5 Notes to the Financial Statements For the Year Ended June 30, 2013

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.

The district has developed criteria to determine whether outside agencies with activities which benefit the citizens of the district, including joint agreements which service pupils from numerous districts, should be included within its financial reporting entity. The criteria include, but are 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.

The 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 fund types and account groups are used by the district:

GOVERNMENTAL FUND TYPES

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 General Fund, which consists of the Education Fund and the Operations and Maintenance 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. Special Education is included in this fund.

Special Revenue Funds, which include the Transportation Fund, the Illinois Municipal Retirement/Social Security Fund, and the Tort Immunity Fund are used to account for cash received from special sources (other than those accounted for in the Debt Service Fund, Capital Project Funds or Fiduciary Funds) that are legally restricted to cash disbursements for specified purposes.

The Debt Service Fund accounts for the accumulation of resources for, and the payment of general long term debt principal, interest and related costs.

The Capital Projects Fund (Site and Construction) accounts for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Trust Funds).

FIDUCIARY FUND TYPES

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 Expendable Trust Fund (Working Cash Fund) accounts for financial resources held by the district to be used for temporary interfund loans other funds.

The Agency Funds include the Student Activity Funds, which 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 amount 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.

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 capitalizes all assets over \$5000.

The district records purchases of property and equipment as expenditures of various funds when paid.

GENERAL FIXED ASSETS AND GENERAL LONG TERM DEBT ACCOUNT GROUP

No depreciation has been provided on fixed assets. Accumulated depreciation totaling \$9,957,887 has been reported on the Illinois Local Education Agency Annual financial report.

Long Term Liabilities expected to be financed from Debt Service Funds 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 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 accounts 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.

(D) Budgets and Budgetary Accounting

The budget for all Governmental Fund Types 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 Revised Statutes. The budget was passed on September 13, 2012.

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 in the financial statements.

- 1. Prior to August 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.
- 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. No significant supplemental budget amounts were made during the fiscal year.
- 6. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

(E) Investments

Investments are stated at the lower of cost or market. The district has adopted a formal written investment and cash management policy. The institutions in which investments are made must be approved by the Board of Education.

(F) <u>Inventory</u>

Inventory consists of expendable supplies held for consumption. The amount of inventory was not considered material and therefore, no value was placed on it.

(G) 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 consolidating 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.

(H) Prior Year Information

Prior year financial information is presented on the Combined and Combining Financial Statements for financial analysis only.

2. PROPERTY TAXES

The district's property tax is levied each year on all taxable real property located in the district on or before the last Tuesday in December. The levy was passed by the board on December 13, 2012. Property taxes attach as an enforceable lien on property as of June 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 taxes recorded in these financial statements are from the 2012 and prior year levies.

The following are the tax rate limits permitted by the School Code and by local referendum and the actual rates levied per \$100.00 of assessed valuation:

		Actual	Actual
	<u>Limit</u>	<u>2012 Levy</u>	2011 Levy
Education	3.6000	3.6000	3.6000
Tort Immunity	As Needed	.2697	.1849
Building	.50000	.5000	.5000
Special Education	.04000	.0400	.0400
Transportation	.20000	.2000	.2000
Municipal Retirement	As Needed	.1544	.2050
Working Cash	.05000	.0500	.0500
Social Security	As Needed	.0845	.1128
Life Safety	.05000	.0500	.0500
Debt Service	As Needed	<u>.4667</u>	<u>.4641</u>
		<u>5.4153</u>	<u>5.4068</u>

3. SPECIAL TAX LEVIES AND RESTRICTED EQUITY

(A) Special Education

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Education Fund. None of the fund's equity represents the excess of cumulative receipts over cumulative disbursements, which is restricted for future special education disbursements in accordance with Chapter 122, Paragraph 17-2.2A of the Illinois Revised Statutes.

(B) School Facility Occupation Tax

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Capital Projects Fund. None of the fund's equity represents the excess of cumulative receipts over cumulative disbursements which is restricted for future debt service disbursements in accordance with Chapter 122, Paragraph 17-2.2A of the Illinois Revised Statutes.

(C) Municipal Retirement

Cash receipts and the related disbursements of this restricted tax levy are accounted for in the Municipal Retirement Fund. \$90,088 of this fund's equity represents the excess of cumulative receipts over cumulative disbursements, which is restricted for future retirement disbursements in accordance with Chapter 122, Paragraph 17-2.2A of the Illinois Revised Statutes.

(D) Federal Grant Funds

A portion of the fund balance is reserved for federal grant funds that have not been spent.

	<u>2013</u>	<u>2012</u>
Title I	\$ -0-	\$ -0-

4. CASH AND INVESTMENTS

Separate bank accounts are not maintained for all district funds; instead certain funds maintain their uninvested cash balances in common checking accounts, with accounting records being maintained to show the portion of the common bank account balance attributed to each particular fund.

The district is allowed to invest in securities as authorized by the <u>School Code of Illinois</u>, Chapter 85, Sections 902 and 906; and Chapter 122, Section 8-7.

(A) Deposits

As of June 30, 2013, the district's cash and investment consisted of the following:

Cash	\$ 704,016
Investments	<u>7,057,368</u>
	<u>\$7,761,384</u>

At year end, the district had the following investments:

	Standard &			
	Poor's Rating	Carry Value	Fair Value	% of Portfolio
Illinois Fund Money				
Market	AAAm	\$ 7,398,021	\$ 7,398,021	95.31%

The remaining amounts classified as investments consist of deposits in savings accounts and certificates of deposit.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the district's deposits may not be returned to it. As of June 30, 2013, \$-0- of the district's bank balance of \$504,433 was exposed to custodial risk.

Securities Pledged to the District	\$ 254,433
Insured	250,000
Uninsured & Uncollateralized	
	<u>\$ 504,433</u>

The district has no policy for interest rate risk. The district has invested in instruments that have fixed rates.

5. CHANGES IN GENERAL FIXED ASSETS

	Balan	ce					Bala	nce	Accur	m.	Во	ok
	<u>7/1/12</u>	2	Add	itions	Dele	<u>tions</u>	<u>6/30</u>	<u>/13</u>	Depr.		Va	<u>lue</u>
Land	\$	12,804	\$	-0-	\$	-0-	\$	12,804	\$	-0-	\$	12,804
Improvements	3,6	32,801	2	7,850		-0-	3	,660,651	88	39,081		2,771,570
Buildings & Improvements	12,2	263,338		-0-		-0-	12	,263,338	5,4	12,697		6,820,641
Transportation Equipment	5	29,022		-0-		-0-		529,022	3	13,737		215,285
Other Equipment	3,6	41,998	<u>1</u> 4	<u>9,797</u>		-0-	3	<u>,791,795</u>	3,3	12,372		479,423
Total General Fixed Assets	<u>\$ 20,0</u>)79 <u>,963</u>	<u>\$ 17</u>	<u>7,647</u>	<u>\$</u>	<u>-0-</u>	<u>\$ 20</u>	<u>,257,610</u>	<u>\$ 9,9:</u>	<u>57,887</u>	<u>\$ 1</u>	0,299,723

These assets are valued at cost.

6. <u>RETIREMENT FUND COMMITMENTS</u>

The school district participates in two retirement systems: The Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF). Members of TRS consist of all full-time teachers and teachers employed on a part-time basis in positions where services are expected to be rendered for a full and complete school term. Employees, other than teachers who meet prescribed annual hourly standards are members of IMRF.

(A) <u>Illinois Teachers' Retirement System - Employer Contributions to TRS</u>

The school district participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. The Illinois Pension Code outlines the benefit provisions of TRS and amendments to the plan can be made only by legislative action with the Governor's approval. The State of Illinois maintains primary responsibility for the funding of the plan, but contributions from participating employers and members are also required. The TRS Board of Trustees is responsible for the System's administration.

TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher certification is required. The active member contribution rate for the year ended June 30, 2013 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 change 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, 2012 and 2011.

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

On-behalf contributions. The State of Illinois makes employer pension contributions on behalf of the district. For the year ended June 30, 2013, the State of Illinois contributed 28.05 percent of creditable earnings not paid from federal funds, and the district recognized revenue and expenditures of \$1,563,738 in pension contributions that the State of Illinois paid directly to TRS. For the years ended June 30, 2012 and June 30, 2011, the State of Illinois contribution rates as percentages of creditable earnings not paid from federal funds were 24.91 percent (\$1,418,780) and 23.10 percent (\$1,317,115), respectively.

The district makes other types of employer contributions directly to TRS.

2.2 formula contributions. Employers contribute .58 percent of creditable earnings for the 2.2 formula change. This rate is specified by statute. Contributions for the year ended June 30, 2013 were \$32,876. Contributions for the years ending June 30, 2012 and June 30, 2011 were \$33,035 and \$33,070, respectively.

Federal and special trust fund contributions. When TRS members are paid from federal and special trust funds administered from the district, there is a statutory requirement for the district to pay an employer pension contribution from those funds. Under a policy adopted by the TRS Board of Trustees that was first effective in the fiscal year ended June 30, 2006, employer contributions for employees paid from federal and special trust funds will be the same as the state contribution rate to TRS.

For the year ended June 30, 2013, the employer pension contribution was 28.05 percent of salaries paid from federal and special trust funds. For the years ended June 30, 2012 and June 30, 2011, the employer contribution was 24.91 and 23.10 percent of salaries paid from federal and special trust funds, respectively. For the year ended June 30, 2013, salaries totaling \$93,512 were paid from federal and special trust funds that required employer contributions of \$26,230. For the years ended June 30, 2012 and June 30, 2011, required district contributions were \$31,792 and \$33,716, 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 contribution is 117.5 percent and applies when the member is age 55 at retirement. For the year ending June 30, 2013, the district paid \$27,198 to TRS for employer contributions under the ERO program. For the years ended June 30, 2012 and June 30, 2011, the district paid \$0.00 and \$0.00 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, 2013, the district paid \$0.00 to TRS for employer contributions due on salary increases in excess of 6 percent. For the years ended June 30, 2012 and June 30, 2011, the district paid \$0.00 and \$0.00 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 granting employer during the four year sick leave review period, and the TRS total normal cost rate (17.63 percent of salary during the year ended June 30, 2013).

For the year ended June 30, 2013, the district paid \$0.00 to TRS for sick leave days granted in excess of the normal annual allotment. For the years ended June 30, 2012 and June 30, 2011, the district paid \$0.00 and \$0.00 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, 2012. The report for the year ended June 30, 2013, is expected to be available in late 2013. The reports may be obtained by writing to the Teachers' Retirement System of the State of Illinois, P.O. Box 19253, 2815 West Washington Street, Springfield, IL 62794-9253. The most current report is also available on the TRS Web site at www.trs.state.il.us.

Illinois Teachers' Retirement System - THIS Fund Employer Contributions

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

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. The Illinois Department of Healthcare and Family Services (HFS) and the Illinois Department of Central Management Services (CMS) administer the plan with the cooperation of TRS. Effective July 1, 2012, in accordance with Executive Order 12-01, the plan is administered by 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.

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 0.92 percent of pay during the year ended June 30, 2013. State of Illinois contributions were \$52,149 and the district recognized revenue and expenditures of this amount during the year.

State contributions intended to match active member contributions during the years ended June 30, 2012 and June 30, 2011 were 0.88 both years. State contributions on behalf of district employees were \$50,122 and \$50,176, respectively.

Employer contributions to THIS Fund. The employer also makes contributions to THIS Fund. The employer THIS Fund contribution was .69 percent during the year ended June 30, 2013 and .66 percent during the years ended June 30, 2012 and June 30, 2011. For the year ended June 30, 2013, the district paid \$39,112 to the THIS Fund. For the years ended June 30, 2012 and June 30, 2011, the district paid \$37,591 and \$37,632 to the THIS Fund, 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 2013 report is listed under "Central Management Services." Prior reports are available under "Healthcare and Family Services."

(B) Illinois Municipal Retirement Fund

Plan Description. The employer's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. Your employer plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), and 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 issues 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, your employer Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statutes requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer contribution rate for calendar year 2012 was 11.40 percent of annual covered payroll. Your employer 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.

Annual Pension Cost. The required contribution for calendar year 2012 was \$131,672. (If you made an additional payment toward your unfunded amount, add this payment to your actual contributions and recalculate the percentage of APC contributed.)

THREE-YEAR TREND INFORMATION FOR THE REGULAR PLAN

Calendar		Percentage	
Year	Annual Pension	of APC	Net Pension
Ending	Cost (APC)	Contributed	Obligation
12/31/12	131,672	100%	\$ 0*
12/31/11	133,479	100%	0*
12/31/10	128,965	100%	0*

^{*} If you utilized the phase-in contribution rate, the net pension obligation will have to be calculated.

The required contribution for 2012 was determined as part of the December 31, 2010 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2010 included (a) 7.50% investment rate of return (net of administrative and direct investments expenses), (b) projected salary increases of 4.00% a year, attributable to inflation (c) additional projected salary increases ranging from 0.4% to 10.0% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of your employer 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 employer Regular plan's unfunded actuarial accrued liability at December 31, 2010 is being amortized as a level percentage of projected payroll on an open 30 year basis.

Funded Status and Funding Progress. As of December 31, 2012, the most recent actuarial valuation date, the Regular plan was 62.61 percent funded. The actuarial accrued liability for benefits was \$2,573,341 and the actuarial value of assets was \$1,611,151, resulting in an underfunded actuarial liability (UAAL) of \$962,190. The covered payroll for calendar year 2012 (annual payroll of active employees covered by the plan) was \$1,155,021 and the ratio of the UAAL to the covered payroll was 83 percent.

REQUIRED SUPPLEMENTARY INFORMATION Schedule of Funding Progress

	Actuarial	Actuarial Accrued	Unfunded			UAAL as a
Actuarial	Value of	Liability (AAL)	AAL	Funded	Covered	Percent of
Valuation	Assets	Entry Age	(UAAL)	Ratio	Payroll	Covered Payroll
<u>Date</u>	<u>(a)</u>	<u>(b)</u>	(b-a)	<u>(a/b)</u>	_(c)_	((b-a)/c)
12/31/12	1,611,151	2,573,341	962,190	62.61%	1,155,021	83.30%
12/31/11	2,148,846	2,948,182	799,336	72.89%	1,157,668	69.05%
12/31/10	2,471,233	3,119,607	648,374	79.22%	1.114,646	58.17%

On a market value basis, the actuarial value of assets as of December 31, 2012 is \$1,708,610. On a market basis, the funded ratio would be 66.40%.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with Gibson City-Melvin-Sibley CUSD 5. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

C. Social Security

Employees not qualifying for coverage under the Illinois Downstate Teachers' Retirement System or the Illinois Municipal Retirement Fund are considered "non-participating employees". These employees and those not qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security.

7. CHANGES IN GENERAL LONG TERM DEBT

A. General Obligation School Bonds

The district issued new bonds in 2010 to repay the balance of the 1998 General Obligation Bonds and issue \$2,700,000 in additional new money for district improvements. The following is a summary of the General Obligation Bonds of the district for the year ended June 30, 2013:

General Obligation Bonds Payable - July 1, 2012	\$ 6,380,000
Bonds Issued	-0-
Bond Refund	225,000
General Obligation Bonds Pavable - June 30, 2013	\$ 5,990,018

At June 30, 2013, the annual cash flow requirements of bond principal and interest was as follows:

Year Ending			
<u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	Total Amount
2014	\$ 240,000	\$ 276,473	\$ 516,473
2015	255,000	261,004	516,004
2016	270,000	244,598	514,598
2017	285,000	230,368	515,368
2018	295,000	218,670	513,670
2019 to 2030	4,810,000	<u>1,357,591</u>	<u>6,167,591</u>
	<u>\$ 6,155,000</u>	<u>\$ 2,588,704</u>	<u>\$ 8,743,704</u>

These bonds were issued August 1, 2010, interest payable will be June 1 and December 1 and the principal is due December 1.

8. <u>LEGAL DEBT MARGIN</u>

Assessed Valuation 111,225,911

Legal Debt Limitations

13.8% of Assessed Valuation x 13.8%

Legal Debt Limit 15,349,176

Bonded Debt 6/30/13 6,155,000

Legal Debt Margin 9,194,176

9. ACCUMULATED UNPAID VACATION AND SICK PAY

The liability of the district for accumulated vacation has not been recorded in the General Long-Term Account Group.

No liability is recorded in governmental funds since the current portion of the liability is not considered significant.

10. OVER-EXPENDITURE OF BUDGET

The district operated within the legal confines of the budget during fiscal year 2013, except for the Operations and Maintenance Fund which was over-expended by \$1,221 and the Tort Immunity Fund which was over-expended by \$25,532.

11. CONTINGENCIES

The district receives federal and state grant funds which are subject to audit by the granting agencies. The district received these funds based on expenditure reports submitted by the district. The School Board believes any adjustments that may arise from these audits will be insignificant to the district.

12. RISK MANAGEMENT

The district's risk management are recorded in the Education and Building Funds. Significant losses are covered by commercial insurance (i.e., property, liability, workmen's comp.) for all major programs. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

13. BENEFITS

A. Employee Benefits

The district maintains a health insurance policy for the district's employees. The district maintains insurance with Central Illinois School Insurance Cooperative. The district pays a portion of the premium for all full-time employees. The district is obligated for monthly premiums and can withdraw with proper notice. Coverages are provided for all medical issues.

B. Post-Employment Benefits

Retired employees can receive insurance benefits through the system they receive retirement from. The district also offers Cobra Insurance coverage to employees that need health insurance after retirement. The retiree pays the full cost of the insurance.

14. <u>USE OF ESTIMATES</u>

The preparation of financial statements in conformity with generally accepted accounting principles is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

15. <u>2012 TAX LEVY ADVANCE</u>

The current year cash and fund balances in the Education, Operations and Maintenance, Transportation, Working Cash and Debt Service, Tort Fund, and Municipal Retirement/Social Security Fund include \$213,205 advance of 2012 levy taxes. The fund balances restated would be as follows:

Education Fund Fund Balance (as reported)	6/30/13 3,583,955	6/30/12 4,121,610
Less subsequent year tax levy advance	<u>(144,434)</u>	_(131,247)
Fund Balance (restated for comparability)	<u>3,439,521</u>	<u>3,990,363</u>
Operations & Maintenance Fund Fund Balance (as reported) Less subsequent year tax levy advance	937,378 (19,840)	1,036,833 (18,229)
Fund Balance (restated for comparability)	917,538	1,018,604
Transportation Fund Fund Balance (as reported) Less subsequent year tax levy advance	364,441 (7,936)	234,863 (7,291)
Fund Balance (restated for comparability)	<u>356,505</u>	227,572
Municipal Retirement/Social Security Fund Fund Balance (as reported) Less subsequent year tax levy advance	186,544 (9,092)	89,041 (11,585)
Fund Balance (restated for comparability)	<u>177,452</u>	<u>77,456</u>
Debt Service Fund Balance (as reported) Less subsequent year tax levy advance	164,982 (17,671)	181,687 (16,848)
Fund Balance (restated for comparability)	<u>147,311</u>	164,839
Capital Projects Fund Fund Balance (as reported) Less subsequent year tax levy advance	1,591,085 	1,037,335
Fund Balance (restated for comparability)	<u>1,591,085</u>	1,037,335

Working Cash Fund	<u>6/30/13</u>	<u>6/30/12</u>
Fund Balance (as reported)	669,497	615,033
Less subsequent year tax levy advance	(1,984)	(1,823)
Fund Balance (restated for comparability)	<u>667,513</u>	613,210
Tort Fund		
Fund Balance (as reported)	(77,425)	(78,352)
Less subsequent year tax levy advance	(10,264)	(6,745)
Fund Balance (restated for comparability)	(87,689)	(85,097)
Life Safety		
Fund Balance (as reported)	178,463	124,224
Less subsequent year tax levy advance	(1,984)	(1,823)
Fund Balance (restated for comparability)	<u>176,479</u>	122,401

16. <u>INTERFUND RECEIVABLES AND PAYABLES</u>

Interfund loans made and outstanding at year end were as follows:

Loan To	Loan From	<u>Amount</u>
Tort Fund	Working Cash	\$200,000

17. JOINT VENTURE - FORD COUNTY SPECIAL EDUCATION CO-OP

The district and Paxton-Buckley-Loda Community Unit No. 10 within Ford County, have entered into a joint agreement to assist each other in providing special education programs and services to the students enrolled through the member districts. Each district has a financial responsibility for annual and special assessments as established by the Board.

Complete financial statements for the co-operation can be obtained from the administrative agent, which is Gibson City-Melvin-Sibley Community Unit No. 5.

18. DEFICIT FUND BALANCES

The Tort Fund showed a deficit balance of \$77,425 at June 30, 2013.

19. FUND BALANCE REPORTING

According to Government Accounting Standards, fund balances are to be classified into five major classifications; Non-spendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. The Regulatory Mode, 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. Non-spendable Fund Balance - the non-spendable 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. Due to the cash basis nature of the district, all such items are expensed at the time of purchase, so there is nothing to report for this classification.

- B. Restricted Fund Balance the restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things 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 Education Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.
 - 2. State Grants proceeds from state grants and the related expenditures have been included in the Education Fund. At June 30, 2013, expenditures disbursed exceeded revenue received from state grants, resulting in no restricted balances.
 - Federal Grants proceeds from federal grants and the related expenditures have been included
 in the Education Fund. At June 30, 2013, expenditures disbursed from federal grants exceeded
 the revenues received for those specific purposes in the Education Fund, resulting in no restricted
 balances.
 - 4. Social Security cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Revenue received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance of \$96,456. This balance is included in the financial statements as Reserved in the Municipal Retirement/Social Security Fund.
 - 5. IMRF cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Revenue received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance of \$90,088. This balance is included in the financial statements as Reserved in the Municipal Retirement/Social Security Fund.
- 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 policy 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. The School Board made no commitments.
- 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 or 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.

- 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 with the General Funds. Unassigned Fund Balance amounts are shown in the financial statements are Unreserved Fund Balances in the Education, Operations and Maintenance, Transportation 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 first table represent Fund Balance Reporting according to generally accepted accounting principles. The two columns of the second table represent Fund Balance Reporting under the regulatory basis of accounting utilized in preparations of the financial statements.

Generally Accepted Accounting Principles

Fund	Non-spendable	Restricted	Committed	Assigned	Unassigned
Education	0	0	0	0	3,583,955
Operations & Maintenance	0	0	0	0	937,378
Debt Service	0	164,982	0	0	0
Transportation	0	0	0	0	364,441
Municipal Retirement	0	186,544	0	0	0
Capital Projects	0	1,591,085	0	0	0
Working Cash	0	0	0	0	669,497
Tort Liability	0	(77,425)	0	0	0
Fire Prevention and Safety	0	178,463	0	0	0

Regulatory Basis

Fund	Financial Statements-Reserved	Financial Statements-Unreserved
Education	0	3,583,955
Operations & Maintenance	0	937,378
Debt Service	0	164,982
Transportation	0	364,441
Municipal Retirement	90,088	96,456
Capital Projects	0	1,591,085
Working Cash	0	669,497
Tort Liability	0	(77,425)
Fire Prevention and Safety	0	178,463

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