

**STATE OF ILLINOIS
JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**FINANCIAL AUDIT
For the year ended June 30, 2013**

**Performed as Special Assistant Auditors
for the Auditor General, State of Illinois**

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

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**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

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**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

OFFICIALS

Regional Superintendent
(Current and during the audit period) Ms. Donna Boros

Assistant Regional Superintendent
(3/30/13 through 6/30/13 and current) Ms. Jaime Lodge

Assistant Regional Superintendent
(11/16/12 through 3/29/13) Mr. Bill Riley

Assistant Regional Superintendent
(7/1/12 through 11/15/12) Mr. John Hawkins

Offices are located at:

Jackson County Courthouse
Murphysboro, IL 62966

Government Building
Pinckneyville, IL 62274

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

FINANCIAL REPORT SUMMARY

The financial audit testing performed in this audit was conducted in accordance with *Government Auditing Standards* and in accordance with the Illinois State Auditing Act.

AUDITORS' REPORTS

The auditors' reports do not contain scope limitations, disclaimers, or other significant non-standard language.

SUMMARY OF AUDIT FINDINGS

<u>Number of</u>	<u>This Audit</u>	<u>Prior Audit</u>
Audit findings	1	3
Repeated audit findings	1	1
Prior recommendations implemented or not repeated	2	0

Details of audit findings are presented in a separate report section.

SUMMARY OF FINDINGS AND RESPONSES

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (GOVERNMENT AUDITING STANDARDS)			
2013-001	12 - 13	Controls Over Financial Statement Preparation	Material Weakness
FINDINGS AND RESPONSES (FEDERAL COMPLIANCE)			

There were no findings for the year ended June 30, 2013.

PRIOR FINDINGS NOT REPEATED (GOVERNMENT AUDITING STANDARDS)

12-02	16	Inadequate Review of Journal Entries	Material Weakness
12-03	16	Segregation of Cash and Fund Balances	Material Weakness

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

FINANCIAL REPORT SUMMARY (Concluded)

EXIT CONFERENCE

The Jackson and Perry Counties Regional Office of Education No. 30 opted not to have a formal exit conference during the financial audit for the year ended June 30, 2013. Throughout the audit, numerous meetings were held between auditors and Regional Office officials to discuss matters contained in this audit report. Responses to the recommendations were provided by the Regional Office of Education on November 27, 2013.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

FINANCIAL STATEMENT REPORT

SUMMARY

The audit of the accompanying basic financial statements of the Jackson and Perry Counties Regional Office of Education No. 30 was performed by West & Company, LLC.

Based on their audit, the auditors expressed an unmodified opinion on the Regional Office of Education No. 30's basic financial statements.

MEMBERS

E. LYNN FREESE
RICHARD C. WEST
BRIAN E. DANIELL
JANICE K. ROMACK
DIANA R. SMITH
D. RAIF PERRY
JOHN H. VOGT
JOSHUA D. LOWE

CERTIFIED PUBLIC ACCOUNTANTS
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OFFICES

EDWARDSVILLE
EFFINGHAM
GREENVILLE
MATTOON
SULLIVAN

INDEPENDENT AUDITORS' REPORT

Honorable William G. Holland
Auditor General
State of Illinois

Report on the Financial Statements

As Special Assistant Auditors for the Auditor General, we have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Jackson and Perry Counties Regional Office of Education No. 30, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Jackson and Perry Counties Regional Office of Education No. 30's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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 auditors' judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Jackson and Perry Counties Regional Office of Education No. 30, as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management Discussion and Analysis and Illinois Municipal Retirement Fund – Schedule of Funding Progress on pages 17A-17J and 47 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Jackson and Perry Counties Regional Office of Education No. 30's basic financial statements. The combining and individual nonmajor fund financial statements, budgetary comparison schedules, and the Schedule of Disbursements to School District Treasurers and Other Entities are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining and individual nonmajor fund financial statements, budgetary comparison schedules, and the Schedule of Disbursements to School District Treasurers and Other Entities are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, budgetary comparison schedules, and the Schedule of Disbursements to School District Treasurers and Other Entities are 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 June 4, 2014 on our consideration of the Jackson and Perry Counties Regional Office of Education No. 30's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Jackson and Perry Counties Regional Office of Education No. 30's internal control over financial reporting and compliance.

West & Company, LLC

Mattoon, Illinois
June 4, 2014

MEMBERS

E. LYNN FREESE
RICHARD C. WEST
BRIAN E. DANIELL
JANICE K. ROMACK
DIANA R. SMITH
D. RAIF PERRY
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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

INDEPENDENT AUDITORS' REPORT

Honorable William G. Holland
Auditor General
State of Illinois

As Special Assistant Auditors for the Auditor General, we have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Jackson and Perry Counties Regional Office of Education No. 30, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Jackson and Perry Counties Regional Office of Education No. 30's basic financial statements, and have issued our report thereon dated June 4, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Jackson and Perry Counties Regional Office of Education No. 30's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Jackson and Perry Counties Regional Office of Education No. 30's internal control. Accordingly, we do not express an opinion on the effectiveness of the Jackson and Perry Counties Regional Office of Education No. 30's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Responses, we identified a certain deficiency in internal control that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying Schedule of Findings and Responses as finding 2013-001 to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Jackson and Perry Counties Regional Office of Education No. 30's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Jackson and Perry Counties Regional Office of Education No. 30's Response to Findings

Jackson and Perry Counties Regional Office of Education No. 30's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Responses. Jackson and Perry Counties Regional Office of Education No. 30's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Jackson and Perry Counties Regional Office of Education No. 30's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Jackson and Perry Counties Regional Office of Education No. 30's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

West & Company, LLC

Mattoon, Illinois
June 4, 2014

SCHEDULE OF FINDINGS AND RESPONSES

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30
SCHEDULE OF FINDINGS AND RESPONSES
SECTION I – AUDITORS’ RESULTS
For the year ended June 30, 2013**

Section I - Summary of Auditors' Results

Financial statements

Type of auditors' report issued: UNMODIFIED

Internal control over financial reporting:

- Material weakness(es) identified? X yes no
- Significant deficiency(ies) identified? yes X none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? N/A yes no
- Significant deficiency(ies) identified? N/A yes none reported

Type of auditors' report issued on compliance for major programs: N/A

Any audit findings disclosed that are required to be reported in accordance with Section .510 (a) of OMB Circular A-133? N/A yes no

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30
SCHEDULE OF FINDINGS AND RESPONSES
SECTION I – AUDITORS’ RESULTS
For the year ended June 30, 2013**

Section I - Summary of Auditors' Results (Concluded)

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of federal program or cluster</u>
-----------------------	---

This section is not applicable.

Dollar threshold used to distinguish between Type A and Type B programs: N/A

Auditee qualified as a low-risk auditee? N/A _____yes _____no

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30
SCHEDULE OF FINDINGS AND RESPONSES
SECTION II – FINANCIAL STATEMENT FINDINGS
For the year ended June 30, 2013**

Section II: Financial Statement Findings

FINDING NO. 2013-001 – Controls Over Financial Statement Preparation (Repeat of finding 12-01, 11-01, 10-01, 09-01, 08-01 and 07-02)

Criteria/Specific Requirement:

The Jackson and Perry Counties Regional Office of Education No. 30 is required to maintain a system of controls over the preparation of financial statements in accordance with generally accepted accounting principles (GAAP). Regional Office of Education No. 30's internal controls over GAAP financial reporting should include adequately trained personnel with the knowledge, skills, and experience to prepare GAAP based financial statements and include all disclosures as required by the Governmental Accounting Standards Board (GASB).

GASB Statement No. 34, Basic Financial Statements - *Management's Discussion and Analysis - for State and Local Governments* (Statement), requires governments to present government-wide and fund financial statements as well as a summary reconciliation of the (a) total governmental funds balances to the net position of governmental activities in the Statement of Net Position, and (b) total change in governmental fund balances to the change in the net position of governmental activities in the Statement of Activities. In addition, the Statement requires information about the government's major and nonmajor funds in the aggregate, to be provided in the fund financial statements.

Condition:

The Regional Office of Education No. 30 does not have sufficient internal controls over the financial reporting process. The Regional Office of Education No. 30 maintains its accounting records on the cash basis of accounting during the fiscal year and posts year-end accrual entries for financial statement purposes. While the Regional Office of Education No. 30 maintains controls over the processing of most accounting transactions, there are not sufficient controls over the preparation of GAAP based financial statements for management or employees in the normal course of performing their assigned functions to prevent or detect financial statement misstatements and disclosure omissions in a timely manner.

During review of the Regional Office of Education No. 30's financial information prepared by the Regional Office of Education No. 30, the following were noted:

- The Regional Office did not have adequate controls over individual program accounts (departments). Cash in each individual program account was not reasonably stated resulting in unbalanced funds.
- The Regional Office did not completely post a prior year adjusting entry. This resulted in the Regional Office's ending fund balance from fiscal year 2012 rolling forward to fiscal year 2013 incorrectly.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30
SCHEDULE OF FINDINGS AND RESPONSES
SECTION II – FINANCIAL STATEMENT FINDINGS
For the year ended June 30, 2013**

Section II: Financial Statement Findings (Concluded)

FINDING NO. 2013-001 – Controls Over Financial Statement Preparation (Repeat of finding 12-01, 11-01, 10-01, 09-01, 08-01 and 07-02) (Concluded)

Effect:

The Regional Office of Education No. 30 management or its employees, in the normal course of performing their assigned functions, may not prevent or detect financial statement misstatements and disclosure omissions in a timely manner.

Cause:

According to the Regional Office of Education No. 30 management, they were unaware of the fact that the individual program accounts (departments) needed to balance. Additionally, while recording adjustments for the prior audit, a journal entry was inadvertently not entered in the Regional Office of Education No. 30's accounting software.

Auditors' Recommendation:

As part of internal control over the preparation of financial statements, the Regional Office of Education No. 30 should implement comprehensive preparation procedures to ensure that the financial statements are complete and accurate. These procedures should be performed by a properly trained individual(s) possessing a thorough understanding of the applicable GAAP, GASB pronouncements, and knowledge of the Regional Office of Education No. 30's activities and operations.

Management's Response:

The Regional Office of Education No. 30 appropriately tracked cash and fund balances in our accounting system segregated by fund. However, coding errors occurred to correct department cash and balances for departments within each fund. Regional Office No. 30 will set up separate funds for each department. We are still discovering the capabilities of the accounting software. We will continue to make every effort to ensure that the financial statements are completed and accurate.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30
SCHEDULE OF FINDINGS AND RESPONSES
SECTION III – FEDERAL AWARD FINDINGS
For the year ended June 30, 2013**

Section III: Federal Award Findings

No findings were noted for the year ended June 30, 2013.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
For the year ended June 30, 2013**

Corrective Action Plan

FINDING NO. 2013-001 – Controls Over Financial Statement Preparation (Repeat of finding 12-01, 11-01, 10-01, 09-01, 08-01 and 07-02)

Condition:

The Regional Office of Education No. 30 does not have sufficient internal controls over the financial reporting process. The Regional Office of Education No. 30 maintains its accounting records on the cash basis of accounting during the fiscal year and posts year-end accrual entries for financial statement purposes. While the Regional Office of Education No. 30 maintains controls over the processing of most accounting transactions, there are not sufficient controls over the preparation of GAAP based financial statements for management or employees in the normal course of performing their assigned functions to prevent or detect financial statement misstatements and disclosure omissions in a timely manner.

During review of the Regional Office of Education No. 30's financial information prepared by the Regional Office of Education No. 30, the following were noted:

- The Regional Office did not have adequate controls over individual program accounts (departments). Cash in each individual program account was not reasonably stated resulting in unbalanced funds.
- The Regional Office did not completely post a prior year adjusting entry. This resulted in the Regional Office's ending fund balance from fiscal year 2012 rolling forward to fiscal year 2013 incorrectly.

Plan:

We are ascertaining the features of the accounting system to allow for tracking cash and balances for each department within each fund. We will code departments in order to segregate the cash and fund balances of each department.

Anticipated Date of Completion:

June 30, 2014

Name of Contact Person:

Ms. Donna Boros, Regional Superintendent

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the year ended June 30, 2013**

<u>Finding number</u>	<u>Condition</u>	<u>Current Status</u>
12-01	Controls Over Financial Statement Preparation	Repeated
12-02	Inadequate Review of Journal Entries	Resolved
12-03	Segregation of Cash and Fund Balances	Resolved

MANAGEMENT'S DISCUSSION AND ANALYSIS

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended June 30, 2013**

The Jackson and Perry Counties Regional Office of Education No. 30 provides this Management's Discussion and Analysis of its financial statements. This narrative overview and analysis of the financial activities is for the fiscal year ended June 30, 2013. We encourage readers to consider this information in conjunction with the Regional Office of Education No. 30's financial statements, which follow.

2013 FINANCIAL HIGHLIGHTS

- Governmental activities' total net position changed slightly from \$410,544 in fiscal year 2012 to \$438,807 in fiscal year 2013, representing an increase of \$28,263. The increase resulted from varying patterns in grant funding. The Regional Office also acquired a small grant from Title II Teacher Quality. There was an overall increase because of an increase in the revenue in the governmental activities.
 - A slight decrease in the Other Non-Major funds was essentially due to loss of Supervisory funds.
 - Increase in applications for endorsements and certificates resulted in an overall increase in the Institute fund balance.
 - Timing of grant activities in Regional Access to Mathematics through Professional Development (RAMPDUP II) and I-RTI as reimbursement grants and spending patterns affected the net change in fund balance.
 - The Regional Office had fund balance decreases in Truants Alternative/Optional Education, Technology – Learning Technology Centers, and I-RTI; while having fund balance increases in Title I School Improvement and Accountability, McKinney Education for Homeless Children, ROE/ISC Operations, and RAMPDUP II. The Regional Office of Education No. 30 also acquired a small grant from Title II Teacher Quality. There was an overall increase because of an incline in the revenue in the Education Fund.
 - School Service in the General Fund showed an increase in revenue as a result of the higher demand for fingerprinting services.
 - Regional Safe Schools fund balance decreased due to an early retirement penalty and a significant decrease in grant funding. The decline was minimized by an increase in General State Aid.
 - Special Programs in the General Fund showed a loss because the Crosswalk Coats for Kids grant and Principal Mentoring funding were eliminated.
- Insurance and retirement benefits rates increased. Federal Teachers' Retirement System rates increased significantly. This substantially impacted the allocation of funds.
- The Regional Office of Education business-type fund revenues decreased because of lack of demand and the low participation in the workshops offered. In general, in fiscal year 2012 the fund showed an operating loss of \$8,824 in comparison to a loss of \$9,883 in fiscal year 2013.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended June 30, 2013**

USING THIS ANNUAL REPORT

The annual report consists of a series of financial statements and other information, as follows:

Management's Discussion and Analysis introduces the basic financial statements and provides an analytical overview of the Regional Office of Education No. 30's financial activities.

The government-wide financial statements consist of a Statement of Net Position and a Statement of Activities. These provide information about the activities of the Regional Office of Education No. 30 as a whole and present an overall view of the Regional Office of Education No. 30's finances.

The fund financial statements tell how governmental services were financed in the short term as well as what remains for future spending. Fund financial statements report the Regional Office of Education No. 30's operations in more detail than the government-wide financial statements by providing information about the most significant funds.

Notes to the Financial Statements provide additional information that is essential to a full understanding of the data provided in the basic financial statements. Supplementary information further explains and supports the financial statements, and provides detailed information about the non-major funds.

REPORTING THE REGIONAL OFFICE OF EDUCATION NO. 30 AS A WHOLE

The Statement of Net Position and the Statement of Activities

The government-wide financial statements report information about the Regional Office of Education No. 30 as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the assets and liabilities. All of the current year revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid.

The two government-wide financial statements report the Regional Office of Education No. 30's net position and how they have changed. Net position is the difference between the assets and liabilities and is one way to measure the Regional Office of Education No. 30's financial health or position.

Over time, increases or decreases in the net position are indicators of whether financial position is improving or deteriorating, respectively.

To assess the Regional Office of Education No. 30's overall health, additional non-financial factors, such as new laws, rules, regulations, and actions by officials at the State level need to be considered.

In the government-wide financial statements, the Regional Office of Education No. 30's activities are divided into two categories:

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended June 30, 2013**

REPORTING THE REGIONAL OFFICE OF EDUCATION NO. 30 AS A WHOLE (Continued)

Governmental activities: Most of the Regional Office of Education No. 30's basic services are included here, such as regular and special education instruction, student and instructional staff support services and administration. Local school districts, federal and State grants and State aid finance most of these activities.

Business-type activities: The Regional Office of Education No. 30 charges fees to help cover the costs of certain services and workshops it provides.

Fund Financial Statements

The fund financial statements provide detailed information about the Regional Office of Education No. 30's funds, focusing on its most significant or "major" funds – not the Regional Office of Education No. 30 as a whole. Funds are accounting devices the Regional Office of Education No. 30 uses to keep track of specific sources of funding and spending on particular programs. Some funds are required by State law. The Regional Office of Education No. 30 establishes other funds to control and manage money for particular purposes.

The Regional Office of Education No. 30 has three kinds of funds:

Governmental funds account for most of the Regional Office of Education No. 30's basic services. These focus on how cash and other financial assets that can readily be converted to cash flow in and out and the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the Regional Office of Education No. 30's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, reconciliation between the government-wide statements and the governmental fund statements follow each of the related governmental fund statements. The Regional Office of Education No. 30's governmental funds include: the General Fund and the special revenue funds. The governmental fund's required financial statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances.

Proprietary funds account for services for which the Regional Office of Education charges fees under a cost-reimbursement method. The proprietary fund's required financial statements include a Statement of Net Position, Statement of Revenues, Expenses, and Changes in Fund Net Position, and a Statement of Cash Flows.

Fiduciary funds account for assets that belong to others over which the Regional Office of Education No. 30 is the trustee, or fiduciary. The Regional Office of Education No. 30 is responsible for ensuring that the assets reported in these funds are used only for their intended purpose and by those to whom the assets belong. The Regional Office of Education No. 30 excludes these assets from the government-wide financial statements because it cannot use these assets to finance its operations.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended June 30, 2013**

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The Statement of Net Position reports all financial and capital resources. The statement presents the assets and liabilities in order of relative liquidity. The difference between the Regional Office of Education No. 30's assets and liabilities is its net position. As noted earlier, net position may serve over time as a useful indicator of financial position. The Jackson and Perry Counties Regional Office of Education No. 30 combined net position at the end of fiscal year 2013 totaled \$485,012. This compared to \$466,632 at the end of fiscal year 2012. This represents an increase of \$18,380.

This section will explain the differences between the current and prior year's assets, liabilities, and changes in net position. The Regional Office of Education No. 30's financial activities include both governmental and business-type activities. The analysis that follows provides a summary of the Regional Office of Education's net position at June 30, 2013, for the governmental and business-type activities.

CONDENSED STATEMENT OF NET POSITION

Governmental Activities

	2013	2012	Increase/ (Decrease)
Assets:			
Current assets	\$ 427,113	\$ 378,533	\$ 48,580
Capital assets, net	59,350	63,003	(3,653)
Total assets	486,463	441,536	44,927
Current liabilities	47,656	30,992	16,664
Net position:			
Net investment in capital assets	59,350	63,003	(3,653)
Restricted for educational purposes	165,229	132,567	32,662
Unrestricted	214,228	214,974	(746)
Total net position	\$ 438,807	\$ 410,544	\$ 28,263

The Regional Office of Education No. 30's governmental net position for fiscal year 2013 increased over the governmental net position for fiscal year 2012 with a positive difference of \$28,263. Cash made up the majority of assets. The Regional Office of Education No. 30 uses its governmental net position to perform general operations and to provide professional services to school districts in the region and surrounding areas. The increase resulted from varying patterns in grant funding. The Regional Office also acquired a small grant from Title II Teacher Quality. Staffing and funding patterns for salaries and increased benefits impacted the overall net position.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended June 30, 2013**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

CONDENSED STATEMENT OF NET POSITION

Business Type Activities

	2013	2012	Increase/ (Decrease)
Current assets	\$ 47,550	\$ 57,933	\$ (10,383)
Current liabilities	1,345	1,845	(500)
Net position:			
Unrestricted	46,205	56,088	(9,883)
Total net position	\$ 46,205	\$ 56,088	\$ (9,883)

The Regional Office of Education No. 30 uses its business-type net position to provide workshop and training services to school districts in the region and surrounding areas. The business-type account is used for operations and services. The business-type fund net position decreased \$9,883 from \$56,088 in fiscal year 2012 to \$46,205 in fiscal year 2013. This decrease in revenue significantly impacted the overall assets in the business-type fund.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended June 30, 2013**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

STATEMENT OF ACTIVITIES

Governmental Activities

	2013	2012	Increase/ (Decrease)
REVENUES:			
Program revenues:			
Operating grants and contributions	\$ 748,262	\$ 609,582	\$ 138,680
General revenues:			
Local sources	264,925	215,039	49,886
On-behalf payments	490,885	476,706	14,179
Interest	5,645	7,121	(1,476)
	1,509,717	1,308,448	201,269
EXPENSES:			
Instructional services			
Salaries and benefits	537,951	515,262	22,689
Purchased services	333,439	216,892	116,547
Supplies and materials	32,446	53,661	(21,215)
Capital outlay	-	6,949	(6,949)
Other objects	13,373	3,362	10,011
Payments to other governments	66,936	62,645	4,291
Depreciation	6,424	7,507	(1,083)
Administrative expenses:			
On-behalf payments	490,885	476,706	14,179
	1,481,454	1,342,984	138,470
Change in net position	28,263	(34,536)	62,799
Net position, beginning of year	410,544	445,080	(34,536)
Net position, end of year	\$ 438,807	\$ 410,544	\$ 28,263

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended June 30, 2013**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Total revenues from governmental activities were \$1,509,717 and expenses were \$1,481,454. The Regional Office of Education No. 30 net position from governmental activities increased \$28,263. This increase was primarily due to an increase in the revenue from local sources and on-behalf payments. Staffing and funding patterns for salaries affected the change in net position.

STATEMENT OF ACTIVITIES

Business Type Activities

	2013	2012	Increase/ (Decrease)
REVENUES:			
Operating Revenues:			
Charges for services	\$ 82,454	\$ 89,922	\$ (7,468)
EXPENSES:			
Salaries and benefits	21,999	26,051	(4,052)
Purchased services	64,357	69,929	(5,572)
Supplies and materials	5,075	4,043	1,032
Other objects	1,108	220	888
Total expenses	92,539	100,243	(7,704)
Operating loss	(10,085)	(10,321)	236
Nonoperating revenues:			
Interest	202	1,497	(1,295)
Change in net position	(9,883)	(8,824)	(1,059)
Net position, beginning of year	56,088	64,912	(8,824)
Net position, end of year	\$ 46,205	\$ 56,088	\$ (9,883)

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended June 30, 2013**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Revenues from business-type activities were \$82,454 and expenses were \$92,539 at the end of fiscal year 2013. A decrease resulted from a decline in the attendance and registrations for workshops. Regional Office of Education No. 30's business-type activities include workshops that involve charges for professional development. Expenses include purchases of goods and supplies to support these activities.

FINANCIAL ANALYSIS OF THE AGENCY'S FUNDS

As previously noted, the Regional Office of Education No. 30 uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Fund Highlights

- There was an overall increase in revenue from programs, local sources, and on-behalf payments.
- Insurance and retirement benefit rates increased.
- Regional Safe Schools and ROE/ISC Operations remain significantly low.

Business-Type Activity Fund Highlights:

- A decrease in registrations and participation at workshops and an overall decrease in demand for professional development negatively impacted revenue in the business-type fund.
- The business-type activity fund showed a decrease in purchased services and salaries and benefits and an increase in supplies, materials, and other objects.
- Business-type activity funds were used to support salary and benefits of personnel and general operations.

BUDGETARY HIGHLIGHTS

The Regional Office of Education No. 30 annually adopts a budget on a basis consistent with accounting principles generally accepted in the United States of America; however, the annual budget is not required to be legally adopted. The Illinois State Board of Education reviews the proposed budget and either grants approval or returns it without approval with comments. Any unapproved budget must be resubmitted to the Illinois State Board of Education for final approval. The budget may be amended during the year utilizing procedures prescribed by the Illinois State Board of Education. A schedule showing the original and final budget amounts compared to the Regional Office of Education No. 30's actual financial activity is included in the supplementary information section of this report.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended June 30, 2013**

CAPITAL ASSETS

Capital Assets of the Regional Office of Education No. 30 include office equipment, computers, audio-visual equipment and office furniture. The Regional Office of Education No. 30 maintains an inventory of capital assets, which have been accumulated over time. A decrease in total capital assets for governmental activities for the fiscal year 2013 of \$3,653 came as a result of few additions in conjunction with depreciation expense for the year. The Regional Office of Education No. 30's ending net position invested in capital assets balance for fiscal year 2013 was \$59,350 for governmental activities, which is the total original cost of capital assets less accumulated depreciation.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

At the time these financial statements were prepared and audited, the Regional Office of Education No. 30 was aware of several existing circumstances that could significantly affect its financial health in the future:

- The financial crisis in the State of Illinois will negatively and severely impact grant funds and Regional Office of Education accounts.
- The economic crisis in the State of Illinois will affect the timeliness of payments.
- Federal grants are still processed on a reimbursement basis as opposed to a schedule of payments.
- The State of Illinois Foundation level for 2013-2014 used in the calculation of amount of State aid granted for each student is \$6,119; however, the state is only paying a percentage (89%) of the per pupil amount. Withholding full General State Aid payments will seriously impact revenues.
- Title I School Improvement and Accountability has been moved to the Center for School Improvement. The Learning Technology Centers (Tech for Success Grant) consolidated and moved to another Regional Office of Education acting as the fiscal agent.
- Providing services and programs will continue to be a challenge until funds that have been substantially reduced over the years are fully restored.
- Regional Offices of Education are not routinely awarded state and federal grants to deliver professional development.
- Regional Office of Education No. 30 will become a Pearson-Vue GED testing center.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended June 30, 2013**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET (Continued)

- Increases or decreases in grant and formula funding from the Illinois State Board of Education to deliver regional services will shape the Regional Office of Education's overall operations and finances.
- The Regional Office of Education No. 30 is continuing to partner with Southern Illinois University in the RAMPDUP grant.
- Increased travel, utility, and facility costs will impact expenditures in all funds.
- Increased Teachers' Retirement System and insurance rates will affect expenditures.
- Funding will influence staffing patterns and responsibilities as well as salaries and benefits of personnel.

SUBSEQUENT EVENTS

On June 25, 2012, Public Act 97-0703 (and amended by Public Act 98-0594 on November 15, 2013) was signed into law to reduce the total number of Regional Offices of Education to thirty-five. Action taken on November 22, 2013 by the Illinois State Board of Education, which recognized county board resolutions prior to June 30, 2013, will cause Union, Alexander, and Pulaski Counties to consolidate with the Regional Office of Education No. 30. Under the direction of the Illinois State Board of Education, the Regional Superintendent will make the necessary financial plans needed to make the transition into these newly consolidated regions.

CONTACTING THE REGIONAL OFFICE'S FINANCIAL MANAGEMENT

This financial report is designed to provide the Regional Office of Education No. 30's citizens, taxpayers, customers, and creditors with a general overview of the finances and to demonstrate the accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Regional Superintendent of the Regional Office of Education No. 30 at the Jackson County Courthouse, Murphysboro, Illinois 62966.

BASIC FINANCIAL STATEMENTS

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**STATEMENT OF NET POSITION
June 30, 2013**

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
ASSETS			
Current assets:			
Cash	\$ 287,437	\$ 45,192	\$ 332,629
Accounts receivable	667	-	667
Due from other governments	139,009	2,358	141,367
Total current assets	427,113	47,550	474,663
Noncurrent assets:			
Capital assets, net	59,350	-	59,350
Total assets	486,463	47,550	534,013
LIABILITIES			
Current liabilities:			
Accounts payable	25,254	1,345	26,599
Due to other governments	22,402	-	22,402
Total liabilities	47,656	1,345	49,001
NET POSITION			
Net investment in capital assets	59,350	-	59,350
Restricted for educational purposes	165,229	-	165,229
Unrestricted	214,228	46,205	260,433
Total net position	\$ 438,807	\$ 46,205	\$ 485,012

The notes to the financial statements are an integral part of this statement.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**STATEMENT OF ACTIVITIES
For the year ended June 30, 2013**

FUNCTIONS/PROGRAMS	Program Revenues			Net (Expenses) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Primary Government		
				Governmental Activities	Business-Type Activities	Total
Governmental activities:						
Instructional services:						
Salaries and benefits	\$ 537,951	\$ -	\$ 407,499	\$ (130,452)	\$ -	\$ (130,452)
Purchased services	333,439	-	252,580	(80,859)	-	(80,859)
Supplies and materials	32,446	-	24,578	(7,868)	-	(7,868)
Capital outlay	-	-	2,771	2,771	-	2,771
Payments to other governments	66,936	-	52,489	(14,447)	-	(14,447)
Other objects	13,373	-	8,345	(5,028)	-	(5,028)
Depreciation	6,424	-	-	(6,424)	-	(6,424)
Administrative:						
On-behalf payments	490,885	-	-	(490,885)	-	(490,885)
Total governmental activities	<u>1,481,454</u>	<u>-</u>	<u>748,262</u>	<u>(733,192)</u>	<u>-</u>	<u>(733,192)</u>
Business-type activities:						
Registration fees	92,539	82,454	-	-	(10,085)	(10,085)
Total primary government	<u>\$ 1,573,993</u>	<u>\$ 82,454</u>	<u>\$ 748,262</u>	<u>(733,192)</u>	<u>(10,085)</u>	<u>(743,277)</u>
General revenues:						
Local sources				264,925	-	264,925
On-behalf payments				490,885	-	490,885
Interest				5,645	202	5,847
Total general revenues				<u>761,455</u>	<u>202</u>	<u>761,657</u>
Change in net position				28,263	(9,883)	18,380
Net position - beginning				<u>410,544</u>	<u>56,088</u>	<u>466,632</u>
Net position - ending				<u>\$ 438,807</u>	<u>\$ 46,205</u>	<u>\$ 485,012</u>

The notes to the financial statements are an integral part of this statement.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2013**

	General Fund	Education Fund	Institute Fund	Other Nonmajor Funds	Total Governmental Funds
ASSETS					
Cash	\$ 123,709	\$ 45,064	\$ 102,844	\$ 15,820	\$ 287,437
Accounts receivable	617	-	50	-	667
Due from other funds	88,229	-	-	-	88,229
Due from other governments	1,874	136,895	-	240	139,009
Total assets	\$ 214,429	\$ 181,959	\$ 102,894	\$ 16,060	\$ 515,342
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 129	\$ 24,789	\$ -	\$ 336	\$ 25,254
Due to other funds	-	88,229	-	-	88,229
Due to other governments	72	22,037	-	293	22,402
Total liabilities	201	135,055	-	629	135,885
FUND BALANCES					
Restricted	-	60,376	102,894	15,431	178,701
Assigned	214,228	-	-	-	214,228
Unassigned	-	(13,472)	-	-	(13,472)
Total fund balances	214,228	46,904	102,894	15,431	379,457
Total liabilities and fund balances	\$ 214,429	\$ 181,959	\$ 102,894	\$ 16,060	\$ 515,342

The notes to the financial statements are an integral part of this statement.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
GOVERNMENTAL FUNDS
June 30, 2013**

Total fund balances - governmental funds \$ 379,457

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds. 59,350

Net position of governmental activities \$ 438,807

The notes to the financial statements are an integral part of this statement.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the year ended June 30, 2013**

	General Fund	Education Fund	Institute Fund	Other Nonmajor Funds	Total Governmental Funds
Revenues:					
Local sources	\$ 59,328	\$ 162,545	\$ 27,654	\$ 15,398	\$ 264,925
State sources	143,744	485,372	-	759	629,875
Federal sources	2,528	115,859	-	-	118,387
On-behalf payments	490,885	-	-	-	490,885
Interest	4,134	353	963	195	5,645
Total revenues	<u>700,619</u>	<u>764,129</u>	<u>28,617</u>	<u>16,352</u>	<u>1,509,717</u>
Expenditures:					
Instructional services:					
Salaries and benefits	141,668	384,234	6,747	5,302	537,951
Purchased services	51,381	268,122	6,405	7,531	333,439
Supplies and materials	14,054	15,577	110	2,705	32,446
Payments to other governments	-	65,380	-	1,556	66,936
Other objects	3,377	40	9,956	-	13,373
On-behalf payments	490,885	-	-	-	490,885
Capital outlay	-	2,771	-	-	2,771
Total expenditures	<u>701,365</u>	<u>736,124</u>	<u>23,218</u>	<u>17,094</u>	<u>1,477,801</u>
Net change in fund balances	(746)	28,005	5,399	(742)	31,916
Fund balances, beginning of year	<u>214,974</u>	<u>18,899</u>	<u>97,495</u>	<u>16,173</u>	<u>347,541</u>
Fund balances, end of year	<u>\$ 214,228</u>	<u>\$ 46,904</u>	<u>\$ 102,894</u>	<u>\$ 15,431</u>	<u>\$ 379,457</u>

The notes to the financial statements are an integral part of this statement.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
GOVERNMENTAL FUNDS
For the year ended June 30, 2013**

Net change in fund balances - governmental funds	\$ 31,916
 Amounts reported for governmental activities in the Statement of Activities are different because:	
 Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital outlay	\$ 2,771
Depreciation expense	<u>(6,424)</u> <u>(3,653)</u>
Change in net position of governmental activities	<u>\$ 28,263</u>

The notes to the financial statements are an integral part of this statement.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**STATEMENT OF NET POSITION
PROPRIETARY FUND
June 30, 2013**

	<u>Business-Type Activities Enterprise Fund</u>	<u>Local Workshops</u>
ASSETS		
Current assets:		
Cash	\$ 45,192	
Due from other governments	<u>2,358</u>	
Total assets	47,550	
LIABILITIES		
Current liabilities:		
Accounts payable	<u>1,345</u>	
NET POSITION		
Unrestricted	<u><u>\$ 46,205</u></u>	

The notes to the financial statements are an integral part of this statement.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUND
For the year ended June 30, 2013**

	<u>Business-Type Activities Enterprise Fund</u>	<u>Local Workshops</u>
Operating revenues:		
Charges for services	\$ 82,454	
Operating expenses:		
Salaries and benefits	21,999	
Purchased services	64,357	
Supplies and materials	5,075	
Other objects	1,108	
Total operating expenses	<u>92,539</u>	
Operating loss	(10,085)	
Nonoperating revenues:		
Interest	<u>202</u>	
Change in net position	(9,883)	
Total net position - beginning	<u>56,088</u>	
Total net position - ending	<u><u>\$ 46,205</u></u>	

The notes to the financial statements are an integral part of this statement.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**STATEMENT OF CASH FLOWS
PROPRIETARY FUND
For the year ended June 30, 2013**

	<u>Business-Type Activities Enterprise Fund</u>
	<u>Local Workshops</u>
Cash flows from operating activities:	
Collection of fees	\$ 89,783
Payments to suppliers and providers of goods and services	(71,040)
Payments to employees	<u>(21,999)</u>
Net cash used by operating activities	<u>(3,256)</u>
Cash flows from noncapital financing activities:	
Payment from interfund borrowings	<u>48,246</u>
Cash flows from investing activities:	
Interest received	<u>202</u>
Net increase in cash	45,192
Cash - beginning	<u>-</u>
Cash - ending	<u><u>\$ 45,192</u></u>
Reconciliation of operating loss to net cash used by operating activities:	
Operating loss	\$ (10,085)
Change in assets and liabilities:	
Decrease in due from other governments	7,329
Decrease in accounts payable	<u>(500)</u>
Net cash used by operating activities	<u><u>\$ (3,256)</u></u>

The notes to the financial statements are an integral part of this statement.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
June 30, 2013**

	<u>Agency Funds</u>
ASSETS	
Cash	\$ 1,509
Due from other governments	<u>2,084,265</u>
Total assets	<u><u>\$ 2,085,774</u></u>
LIABILITIES	
Due to other governments	<u><u>\$ 2,085,774</u></u>

The notes to the financial statements are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Regional Office of Education No. 30's accounting policies conform to generally accepted accounting principles that are appropriate to local governmental units of this type.

A. Reporting Entity

The Regional Office of Education No. 30 was created by Illinois Public Act 76-735, as amended, effective August 8, 1995. The region encompasses Jackson and Perry counties.

The Regional Superintendent of Schools is the chief administrative officer of the region and is elected to the position for a four year term. The Regional Superintendent is responsible for the supervision and control of the school districts.

The Regional Superintendent's responsibilities for administering the school educational service region programs include, but are not limited to, providing directions to teachers and school officials on science, art and teaching methods; implementing the State Board of Education's Policy Programs; encouraging camaraderie among teachers through the teachers' institute; making public notice of unfilled teaching positions within the region; and ensuring of the safety, health, and welfare of the students in the region by periodically inspecting the school buildings and ensuring that the bus drivers have valid driver's licenses and are properly trained to operate the school buses. The Regional Superintendent is also responsible for apportionment and payment of funds received from the State for the districts in the region, or seeing that no payments are made unless the treasurer has filed or renewed appropriate bond and that the district has certified publication of the annual financial report.

The Regional Office of Education No. 30 derives its oversight, power, and authority over the school districts from the School Code and is responsible for its own fiscal and budgetary matters. The Regional Office of Education No. 30 exercises no oversight responsibility on financial interdependency, selection of governing authority, designation of management, or the ability to significantly influence the operations of any other agency. Control or dependency is determined on the basis of budget adoption, taxing authority, funding and appointment of the respective governing order. Therefore, no other agency has been included as a component unit in the Regional Office of Education No. 30's financial statements. In addition, the Regional Office of Education No. 30 is not aware of any entity that would exercise oversight as to result in the Regional Office of Education No. 30 being considered a component unit of the entity.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by intergovernmental revenues, are reported separately from the business-type activities, which rely to a significant extent on fees and charges for support.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Government-wide and Fund Financial Statements (Continued)

The Statement of Net Position includes all of the Regional Office of Education No. 30's assets and liabilities, including capital assets. The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and presented in a single column.

Certain eliminations have been made as prescribed by governmental accounting standards in regard to interfund activities, such as, payables, receivables and transfers. Interfund activities between governmental funds and between governmental funds and proprietary funds appear as due to/due from on the governmental fund Balance Sheet and the proprietary fund Statement of Net Position, and as other resources and other uses on the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balances and on the proprietary fund Statement of Revenues, Expenses and Changes in Fund Net Position. All interfund transactions between governmental funds are eliminated on the government-wide financial statements. All internal balances in the Statement of Net Position have been eliminated.

Governmental fund financial statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and nonmajor funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the government-wide financial statements.

Proprietary fund financial statements include a Statement of Net Position, a Statement of Revenues, Expenses and Changes in Fund Net Position, and a Statement of Cash Flows for each major proprietary fund and nonmajor funds aggregated.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues from exchange transactions are recognized when they are earned, and expenses are recognized when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they become both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Regional Office of Education No. 30 considers revenues to be available if they are collectible within 60 days after year-end. Expenditures are generally recognized in the accounting period in which the fund liability is incurred, if measurable, with the exception of expenditures for prepaid expenses and other long-term obligations, which are recognized as liabilities when due, as well as expenditures related to compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Revenues susceptible to accrual are recognized in the current fiscal period. Those revenues include local sources, State sources, federal sources, and interest. Deferred revenues arise when potential revenue does not meet both the measurable and available criteria or when resources are received prior to the government having legal claim to them. The revenues are subsequently recognized when both recognition criteria are met or when the government has legal claim to the resources. Revenues received after the Regional Office's availability period are reported as deferred revenue in the fund statements and is reported as current revenue in the Statement of Activities.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Regional Office of Education No. 30's enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

It is the Regional Office of Education No. 30's policy to first apply restricted resources when an expenditure or expense is incurred for which both restricted and unrestricted resources are available. For unrestricted fund balances, committed fund balances are used first, then assigned fund balances, then unassigned, if any.

1. Governmental Funds

The Regional Office of Education No. 30 reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the Regional Office of Education No. 30 and is used to account for all financial resources except those required to be accounted for and reported in another fund. This fund is available to pay general and administrative expenditures of the Regional Office of Education No. 30. Included in this fund are:

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

1. Governmental Funds (Continued)

General Fund (Continued)

School Service - This fund accounts for various services provided to Jackson and Perry Counties Regional Office of Education No. 30's various programs and school districts within the region.

Regional Safe Schools - To provide funding for an alternative school program for disruptive youth in grades 6-9 whom have been removed from the regular school setting due to continuous disruptions in the classroom.

Special Programs - To provide for miscellaneous expenses and programs that benefit the school districts and/or Regional Office.

Principal Mentoring - To provide support and mentoring to new School District Principals.

Area VI Meetings - To account for registration fees and expenses associated with Area VI meetings.

Education - This special revenue fund is used to account for and report the proceeds of specific revenue sources that are restricted by grant agreements or contracts to expenditures for specified purposes supporting education enhancement programs which include:

Title I - School Improvement and Accountability - To support the improvement of basic programs operated by providing professional development for data analysis, school improvement plan/development, Standards-Aligned curriculum/instruction, and classroom assessment to System of Support Status schools on Academic Early Warning and Watch.

Truants Alternative/Optional Education - To strive to keep truant kids in school.

McKinney Education for Homeless Children - To aid the education of homeless children.

Technology - Learning Technology Centers - To provide special grant funds for Regional Offices of Education No. 2, No. 21, and No. 30 for technology services.

Title II Teacher Quality - To provide professional development and technical assistance in school improvement to schools and districts in our region.

ROE/ISC Operations - This fund accounts for the professional development activities that took over the educational service centers.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

1. Governmental Funds (Continued)

Education (Continued)

RAMPDUP II- To provide services, support, and technical assistance for the IBHE professional development grant in Support of FY2011 No Child Left Behind – Improving Teacher Quality State Grant RAMPD UP (Rural Access to Mathematics through Professional Development).

Program Accountability Liaison – This is a contract with Regional Office of Education No. 49 to provide a monitor for all Preschool programs. The intent is for the monitor to provide early detection of any problems with the program design or implementation and offer information for technical assistance.

I-RTI - To work with the I-RTI Network Statewide Coordinator to develop and implement a coordinated plan, aligned with the Illinois Statewide Plan for delivery of professional development, technical assistance, and coaching services to participating districts and others in the area.

I Bio-Tech - As part of the Illinois Math and Science Partnership: I Bio-Tech – Phase 2, the Regional Office of Education No. 30 will help with teacher recruitment for this project, will provide follow up assistance to teachers in their area during the action research implementation and data collection phases, and will provide assistance in the facilitation of workshops as needed, and as necessary to ensure successful experiences for participants for Phase 2, period October 1, 2009 through August 31, 2010.

Title II – Teacher Quality Leadership Grant – To account for the Title II Teacher Quality Leadership grant from the State which is for the purpose of implementing the purchase of the principal and/or teacher evaluation training.

Institute - This special revenue fund accounts for teacher certificate registration, issuance, and evaluation fees for processing certificates and expenses to promote the professional growth of teachers and school personnel. All funds generated remain restricted until expended only on the aforementioned activities.

The Regional Office of Education No. 30 reports the following nonmajor governmental funds:

Special Revenue Funds - Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. Included among these funds are:

Bus Driver Training - To account for State and local receipts and expenses designed for initial and refresher courses of instruction for school bus drivers.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

1. Governmental Funds (Continued)

Special Revenue Funds (Continued)

Supervisory - To account for State receipts provided by the Regional Office of Education to pay expenses as approved by the Regional Superintendent.

General Education Development - To account for the receipts and expenses related to administering the High School Equivalency Testing Program.

2. Proprietary Fund

Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprise where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis should be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or income is appropriate for capital maintenance, public policy, management control accountability, or other purposes.

The Regional Office of Education No. 30 reports the following major proprietary fund:

Local Workshops - To account for the workshop registration fees and expenses related to workshops sponsored by the Jackson and Perry Counties Regional Office of Education No. 30.

3. Fiduciary Funds

Agency funds are used to account for assets held by the Regional Office of Education No. 30 in a custodial capacity or as an agent for other governments. These funds are custodial in nature and do not involve the measurement of the results of operations. The amounts due to the outside organizations are equal to the assets held. Included among these funds are:

Distributive Fund - To distribute monies received from the State to the school districts and other entities.

Education for Employment - Accounts for assets held in trust for the benefit of the Jackson and Perry Counties Regional Vocational Delivery System Cooperative, which provides funding for technical and vocational classes within high schools.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, and Net Position or Equity

1. Deposits and Investments

The Regional Office of Education No. 30 considers cash on hand, checking accounts, savings accounts, and investments held with an original maturity date of 90 days or less when purchased to be cash or cash equivalents. State regulations require that Regional Office of Education No. 30 deposit funds under its control into accounts insured by the federal government, secured by substantial collateral, or into pooled investment trusts. All funds not needed for immediate disbursement are maintained in interest bearing accounts.

Statutes authorize the Regional Office of Education No. 30 to make deposits or invest in obligations of states and their political subdivisions, savings accounts, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, and the Illinois Funds Money Market Fund.

2. Interfund Transactions

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds.”

3. Capital Assets

Capital assets are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the Regional Office as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Capital assets are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Computer equipment	3-5
Office equipment and furniture	5-10
Other equipment	5-20
Buildings	39

In the fund financial statements, capital assets used in governmental operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, and Net Position or Equity (Continued)

4. Equity Classifications

Government-wide Statements

Equity is classified as net position and displayed in three components:

Net investment in capital assets - Consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted net position – Consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets.

Unrestricted net position – The net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are included in the determination of net investment in capital assets or the restricted component of net position.

Fund Statements

Governmental fund equity is classified as fund balance. Fund balance is the difference between assets and liabilities in a Governmental Fund. The following types of fund balances may be presented in the Governmental Funds Balance Sheet and Governmental Funds Combining Schedule of Accounts:

Nonspendable Fund Balance – the portion of a Governmental Fund’s fund balance that is not available to be spent, either short term or long term, in either form or through legal restrictions. There are no funds representing a nonspendable fund balance.

Restricted Fund Balance – the portion of a Governmental Fund’s fund balance that is subject to external enforceable legal restrictions. The following accounts’ fund balances are restricted by grant agreements or contracts: Title I – School Improvement and Accountability, McKinney Education for Homeless Children, Technology-Learning Technology Centers, RAMPDUP II, Program Accountability Liaison, and I Bio-Tech. The following funds are restricted by Illinois Statute: Institute, Bus Driver Training, Supervisory, and General Education Development.

Committed Fund Balance – the portion of a Governmental Fund’s fund balance with self-imposed constraints or limitations that have been placed at the highest level of decision making. There are no accounts presenting a committed fund balance.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, and Net Position or Equity (Continued)

4. Equity Classifications (Continued)

Fund Statements (Continued)

Assigned Fund Balance – the portion of a Governmental Fund’s fund balance to denote an intended use of resources. The accounts presented with assigned fund balances are specified for a particular purpose by the Regional Superintendent. The following accounts comprise assigned fund balance: School Service, Regional Safe Schools, Special Programs, Principal Mentoring, and Area VI Meetings.

Unassigned Fund Balance – available expendable financial resources in a governmental fund that are not designated for a specific purpose. The unassigned fund balance is made up of the Truants Alternative/Optional Education, Title II Teacher Quality, ROE/ISC Operations, and I-RTI.

E. New Accounting Pronouncement

In 2013, the Regional Office of Education No. 30 implemented Governmental Accounting Standards Board (GASB) Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. The implementation of GASB Statement No. 63 changed how the statement of financial position is presented. The Regional Office of Education No. 30 will now report *net position* instead of *net assets* in the Statement of Net Position and the Statement of Activities. The Regional Office of Education No. 30 also implemented GASB Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements* and GASB Statement No. 61, *The Financial Reporting Entity: Omnibus, an amendment of GASB Statements No. 14 and No. 34*, neither of which had any effect on the financial statements.

2. BUDGETS AND BUDGETARY ACCOUNTING

The Regional Office of Education No. 30 was not legally required to adopt annual budgets for all funds under its control, and some annual budgets prepared were not based upon the same operating period. Therefore, budgetary reports comparing budgeted to actual expenditures are not presented.

Budgets relating to programs funded by grants from the Illinois State Board of Education are prepared and submitted to the State Board as part of the grant awards process. The State Board must also approve amendments to these budgets. Grant project budgets are based on the award period. Budgetary Comparison Schedules have been presented for the following grants: Regional Safe Schools, Truants Alternative/Optional Education, Technology - Learning Technology Centers, ROE/ISC Operations, and Title II – Teacher Quality Leadership Grant.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

NOTES TO FINANCIAL STATEMENTS

3. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

4. INTEREST ON DISTRIBUTIVE FUND ACCOUNTS

The Regional Office of Education No. 30 has agreements with all districts in the region whereby the Regional Office of Education No. 30 is allowed to keep the interest received on Distributive Fund receipts for expenditures benefiting all districts.

5. DEPOSITS

At June 30, 2013, the carrying amounts of the Regional Office of Education No. 30's deposits for the governmental activities, business-type activities, and fiduciary funds were \$287,437, \$45,192, and \$1,509, respectively. The bank balance for the governmental activities, business-type activities, and fiduciary funds totaled \$370,157, all of which was secured by federal depository insurance or collateralized with securities held by the pledging financial institution's trust department in the Regional Office of Education No. 30's name, and were, therefore, not exposed to custodial credit risk.

6. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2013 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, being depreciated:				
Equipment	\$ 268,214	\$ 2,771	\$ -	\$ 270,985
Building	92,000	-	-	92,000
Total capital assets being depreciated	<u>360,214</u>	<u>2,771</u>	<u>-</u>	<u>362,985</u>
Less accumulated depreciation for:				
Equipment	(261,629)	(4,063)	-	(265,692)
Building	<u>(35,582)</u>	<u>(2,361)</u>	<u>-</u>	<u>(37,943)</u>
Total accumulated depreciation	<u>(297,211)</u>	<u>(6,424)</u>	<u>-</u>	<u>(303,635)</u>
Governmental activities capital assets, net	<u>\$ 63,003</u>	<u>\$ (3,653)</u>	<u>\$ -</u>	<u>\$ 59,350</u>
Business-type activities:				
Capital assets, being depreciated:				
Equipment	\$ 2,040	\$ -	\$ -	\$ 2,040
Less accumulated depreciation for:				
Equipment	<u>(2,040)</u>	<u>-</u>	<u>-</u>	<u>(2,040)</u>
Business-type activities capital assets, net	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

NOTES TO FINANCIAL STATEMENTS

6. CAPITAL ASSETS (Continued)

Depreciation expense was charged to functions/programs of Regional Office of Education No. 30 as follows:

Governmental activities:	
Instructional services:	
Depreciation	<u>\$ 6,424</u>

7. RETIREMENT FUND COMMITMENTS

A. Teachers' Retirement System of the State of Illinois

The Regional Office of Education No. 30 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 the primary responsibility for funding the plan, but contributions from participating employers and members are also required. The TRS Board of Trustees is responsible for the system's administration.

TRS members include all active nonannuitants who are employed by a TRS-covered employer to provide services for which teacher certification is required. The active member contribution rate for the year ended June 30, 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 changes contained in Public Act 96-0889. These contributions, which may be paid on behalf of employees by the employer, are submitted to TRS by the employer. The active member 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 Regional Office of Education No. 30's TRS-covered employees.

On-Behalf Contributions to TRS - The State of Illinois makes employer pension contributions on behalf of the Regional Office of Education No. 30. For the year ended June 30, 2013, State of Illinois contributions were based on 28.05 percent of creditable earnings not paid from federal funds, and the Regional Office of Education No. 30 recognized revenue and expenditures of \$89,929 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 (\$81,162) and 23.10 percent (\$69,819), respectively.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

NOTES TO FINANCIAL STATEMENTS

7. RETIREMENT FUND COMMITMENTS (Continued)

A. Teachers' Retirement System of the State of Illinois (Continued)

The Regional Office of Education No. 30 makes other types of employer contributions directly to TRS.

2.2 Formula Contributions - Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. This rate is specified by statute. Contributions for the year ended June 30, 2013 were \$1,704. Contributions for the years ending June 30, 2012 and June 30, 2011, were \$1,913 and \$1,787, respectively.

Federal and Special Trust Fund Contributions - When TRS members are paid from federal and special trust funds administered by the Regional Office of Education No. 30, there is a statutory requirement for the Regional Office of Education No. 30 to pay an employer pension contribution from those funds. Under a policy adopted by the TRS Board of Trustees that was first effective for 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 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 \$168,914 were paid from federal and special trust funds that required employer contributions of \$47,380. For the years ended June 30, 2012 and June 30, 2011, required employer contributions were \$47,474 and \$42,019, respectively.

Early Retirement Option (ERO) - The Regional Office of Education No. 30 is also required to make one-time employer contributions to TRS for members retiring under the Early Retirement Option (ERO). The payments vary depending on the age and salary of the member.

The maximum employer ERO contribution under the current program is 117.5 percent and applies when the member is age 55 at retirement.

For the years ended June 30, 2013, June 30, 2012, and June 30, 2011, the Regional Office of Education No. 30 made no payments to TRS for employer contributions under the Early Retirement Option.

Salary Increases Over 6 Percent and Excess Sick Leave - If the Regional Office of Education No. 30 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 years ended June 30, 2013, June 30, 2012, and June 30, 2011, the Regional Office of Education No. 30 made no payments to TRS for employer contributions due on salary increases in excess of 6 percent.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

NOTES TO FINANCIAL STATEMENTS

7. RETIREMENT FUND COMMITMENTS (Continued)

A. Teachers' Retirement System of the State of Illinois (Continued)

If the Regional Office of Education No. 30 grants sick leave days in excess of the normal annual allotment and those days are used as TRS service credit, the Regional Office of Education No. 30 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 Regional Office of Education No. 30 during the four-year leave review period, and the TRS total normal cost rate (17.63 percent of salary during the year ended June 30, 2013).

For the years ended June 30, 2013, June 30, 2012, and June 30, 2011, the Regional Office of Education No. 30 made no payments for employer contributions to TRS for sick leave days granted in excess of the normal annual allotment.

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, 2815 West Washington Street, P.O. Box 19253, Springfield, IL 62794-9253. The most current report is also available on the TRS Web site at <http://trs.illinois.gov>.

B. Illinois Municipal Retirement Fund

Plan Description - The Regional Office of Education No. 30's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The Regional Office of Education No. 30 plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF 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, the Regional Office of Education No. 30's Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 2012 was 12.84 percent. The Regional Office of Education No. 30 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 \$29,960.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

NOTES TO FINANCIAL STATEMENTS

7. RETIREMENT FUND COMMITMENTS (Continued)

B. Illinois Municipal Retirement Fund (Continued)

Three-Year Trend Information for the Regular Plan

Calendar Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/12	\$ 29,960	100%	\$ -
12/31/11	32,994	100%	-
12/31/10	44,223	100%	-

The required contribution for 2012 was determined as part of the December 31, 2010, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2010, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.0 percent a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4 to 10.0 percent per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3.0 percent annually. The actuarial value of the Regional Office of Education No. 30 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 20.0 percent corridor between the actuarial and market value of assets. The Regional Office of Education No. 30 Regular plan's unfunded actuarial accrued liability at December 31, 2010 is being amortized as a level percentage of projected payroll on an open 10 year basis.

Funded Status and Funding Progress - As of December 31, 2012, the most recent actuarial valuation date, the Regular plan was 92.41 percent funded. The actuarial accrued liability for benefits was \$694,663 and the actuarial value of assets was \$641,914, resulting in an underfunded actuarial accrued liability (UAAL) of \$52,749. The covered payroll for calendar year 2012 (annual payroll of active employees covered by the plan) was \$233,335 and the ratio of UAAL to the covered payroll was 22.61 percent.

The schedule of funding progress, presented as required supplementary information (RSI) following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

C. Social Security

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

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

NOTES TO FINANCIAL STATEMENTS

8. OTHER POSTEMPLOYMENT BENEFITS

A. Teacher Health Insurance Security

The Regional Office of Education No. 30 participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit postemployment healthcare plan that was established by the Illinois legislature for the benefit of retired 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. Effective July 1, 2012, in accordance with Executive Order 12-01, the plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the state make a contribution to THIS Fund.

The percentage of employer required contributions in the future 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 Regional Office of Education No. 30. 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 \$2,702, and the Regional Office of Education No. 30 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 percent of pay, both years. State contributions on behalf of Regional Office of Education No. 30 employees were \$2,903 and \$2,712, respectively.

Employer contributions to THIS Fund - The Regional Office of Education No. 30 also makes contributions to THIS Fund. The Regional Office of Education No. 30 THIS Fund contribution was 0.69 percent during the year ended June 30, 2013 and 0.66 percent during the years ended June 30, 2012 and June 30, 2011. For the year ended June 30, 2013, the Regional Office of Education No. 30 paid \$2,027 to the THIS Fund. For the years ended June 30, 2012 and June 30, 2011, the Regional Office of Education No. 30 paid \$2,177 and \$2,034 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."

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

NOTES TO FINANCIAL STATEMENTS

8. OTHER POSTEMPLOYMENT BENEFITS (Continued)

B. Other Postemployment Benefits

The Regional Office of Education No. 30 has limited participation in the Jackson County Health Insurance Plan (OPEB Plan) that provides health-care insurance for certain eligible retired employees. The OPEB Plan provides an explicit premium subsidy to certain employees who meet eligibility conditions, and other coverage to certain employees as a function of their early retirement agreements. Membership in the OPEB plan consisted of 295 total members, out of which 4 members are employees of the Regional Office of Education No. 30.

The actuarial valuation of liabilities under the OPEB Plan is calculated using the entry age actuarial cost method as of the November 30, 2012 actuarial valuation report (latest available information). This method requires the calculation of an unfunded actuarial liability, OPEB cost and OPEB obligation for Jackson County which amounted to \$6,489,945, \$764,245, and \$1,374,343 as of November 30, 2011. The Regional Office of Education No. 30's portion of the unfunded actuarial liability, OPEB cost and OPEB obligation are not separately determinable from the Jackson County actuarial study.

The Regional Office of Education No. 30 has estimated its portion of the Jackson County's net OPEB obligation using the ratio of full-time equivalent employees of the Regional Office compared to full-time equivalent employees of the County. Due to the small number of Regional Office employees who participate in the OPEB Plan (1.36% of total members), the Regional Office of Education No. 30's estimated net OPEB liability was determined to be minimal.

Details of the OPEB Plan are available in Jackson County's audit report for the year ended November 30, 2012. The report may be obtained by writing to the Finance Department, Jackson County, 1001 Walnut Street, Murphysboro, IL 62966.

9. INTERFUND RECEIVABLES AND PAYABLES

At June 30, 2013, interfund receivables and payables were as follows:

<u>Due To (Receivable)</u>	<u>Due From (Payable)</u>	<u>Balance at June 30, 2013</u>
General Fund:	Education Fund:	
Regional Safe Schools	Truants Alternative/Optional Education	\$ 9,560
Regional Safe Schools	McKinney Education for Homeless Children	9,164
Regional Safe Schools	Title II - Teacher Quality	270
Regional Safe Schools	ROE/ISC Operations	5,694
Regional Safe Schools	I-RTI	58,819
Regional Safe Schools	Title II - Teacher Quality Leadership Grant	4,722
		<u>\$ 88,229</u>

All interfund balances are within the same pooled cash account. The loans were used to cover cash shortages in these individual funds.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

NOTES TO FINANCIAL STATEMENTS

10. BOND

The Illinois School Code (105 ILCS 5/3-2) directs the Regional Office of Education No. 30 to execute a bond of not less than \$100,000 on the Regional Superintendent. The Regional Office of Education No. 30 has secured and maintained such a bond with coverage of \$2,000,000 on the Regional Superintendent.

11. ON-BEHALF PAYMENTS

Jackson County provides the Jackson and Perry Counties Regional Office of Education No. 30 with staff and pays certain expenditures on behalf of the Jackson and Perry Counties Regional Office of Education No. 30. The expenditures paid on the Jackson and Perry Counties Regional Office of Education No. 30's behalf for the year ended June 30, 2013, were as follows:

Salaries and benefits	\$	147,260
Purchased services		24,405
Supplies and materials		1,744
	\$	173,409

The Regional Office of Education No. 30 received on-behalf payments for employee salaries and benefits from the State of Illinois for the following items:

Regional Superintendent - salary	\$	103,032
Regional Superintendent - benefits (includes State paid insurance)		26,600
Assistant Regional Superintendents - salaries		92,736
Assistant Regional Superintendents - benefits		2,477
TRS pension contributions		89,929
THIS contributions		2,702
	\$	317,476

Salary and benefit data for the Regional Superintendent and Assistant Regional Superintendent was calculated based on data provided by the Illinois State Board of Education.

The on-behalf payments are reflected as revenues and expenditures of the General Fund.

12. OPERATING LEASES

The Regional Office of Education No. 30 had entered into an annual operating lease for its office annex through September 1, 2012 and a month to month lease thereafter. Rental expense for the year ended June 30, 2013 totaled \$16,250.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

NOTES TO FINANCIAL STATEMENTS

13. DUE TO/FROM OTHER GOVERNMENTS

The Regional Office of Education No. 30's various grant and local programs had funds due to and due from various other governmental units which consisted of the following:

Due From Other Governments:

General Fund:

Illinois State Board of Education	\$ 4
Various School Districts	1,870
	1,874

Education Fund:

Illinois State Board of Education	12,147
Various School Districts	2,394
Southern Illinois University - Carbondale	48,103
Regional Office of Education No. 2	4,708
Regional Office of Education No. 45	59,510
Regional Office of Education No. 21	10,033
	136,895

Nonmajor Special Revenue Fund:

Illinois Department of Corrections	240

Proprietary Fund:

Various School Districts	2,358

Agency Fund:

Illinois State Board of Education	2,084,265
	\$2,225,632

Due To Other Governments:

General Fund:

City of Murphysboro	\$ 72

Education Fund:

Various School Districts	22,037

Nonmajor Special Revenue Fund:

Regional Office of Education No. 21	293

Agency Fund:

Various School Districts	2,084,453
Regional Delivery System	1,321
	2,085,774
	\$2,108,176

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

NOTES TO FINANCIAL STATEMENTS

14. RISK MANAGEMENT - CLAIMS AND JUDGMENTS

The Regional Office of Education No. 30 is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; workers' compensation; and natural disasters. The Regional Office of Education No. 30 is covered by commercial insurance to cover these risks of loss. No settlements have exceeded insurance coverage in the current or three previous years.

15. CONTINGENCIES

The Regional Office of Education No. 30 has received funding from federal and State grants in the current and prior years which are subject to audits by granting agencies. The Regional Office of Education No. 30 believes any adjustments that may arise will be insignificant to the Regional Office of Education No. 30's operations.

16. DEFICIT FUND BALANCE

The following individual funds had negative fund balances as of June 30, 2013:

Truants Alternative/Optional Education	\$ (9,560)
Title II Teacher Quality	\$ (270)
ROE/ISC Operations	\$ (3,091)
I-RTI	\$ (551)

The Regional Office of Education No. 30 intends to reduce these deficits by reducing expenses in future periods or transfer funds in from other funds if no activity is expected in the future.

17. SUBSEQUENT EVENTS

On November 22, 2013 the Illinois State Board of Education adopted a motion pursuant to its obligation under 105 ILCS 5/3A-4(a), which recognizes consolidations agreed to via county board resolutions prior to June 30, 2013. Effective July 1, 2015, Union, Pulaski, and Alexander Counties will be included in the Regional Office of Education No. 30.

**REQUIRED SUPPLEMENTARY INFORMATION
(OTHER THAN MANAGEMENT'S DISCUSSION AND ANALYSIS)**

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF FUNDING PROGRESS
UNAUDITED**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/12	\$ 641,914	\$ 694,663	\$ 52,749	92.41%	\$ 233,335	22.61%
12/31/11	721,412	802,320	80,908	89.92%	247,891	32.64%
12/31/10	646,030	748,198	102,168	86.34%	258,765	39.48%

On a market value basis, the actuarial value of assets as of December 31, 2012 was \$671,487. On a market value basis, the funded ratio would be 96.66%.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with Jackson and Perry Counties Regional Office of Education No. 30. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100 percent funded.

SUPPLEMENTAL INFORMATION

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**COMBINING SCHEDULE OF ACCOUNTS
GENERAL FUND
June 30, 2013**

	<u>School Service</u>	<u>Regional Safe Schools</u>	<u>Special Programs</u>
ASSETS			
Cash	\$ 3,678	\$ 108,621	\$ 5,377
Accounts receivable	617	-	-
Due from other funds	-	92,537	-
Due from other governments	1,870	4	-
	<u>1,870</u>	<u>4</u>	<u>-</u>
Total assets	<u>\$ 6,165</u>	<u>\$ 201,162</u>	<u>\$ 5,377</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ -	\$ 129	\$ -
Due to other funds	4,308	-	-
Due to other governments	-	72	-
	<u>-</u>	<u>72</u>	<u>-</u>
Total liabilities	<u>4,308</u>	<u>201</u>	<u>-</u>
FUND BALANCES			
Assigned	<u>1,857</u>	<u>200,961</u>	<u>5,377</u>
Total fund balances	<u>1,857</u>	<u>200,961</u>	<u>5,377</u>
Total liabilities and fund balances	<u>\$ 6,165</u>	<u>\$ 201,162</u>	<u>\$ 5,377</u>

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**COMBINING SCHEDULE OF ACCOUNTS (Concluded)
GENERAL FUND
June 30, 2013**

	<u>Principal Mentoring</u>	<u>Area VI Meetings</u>	<u>Eliminations</u>	<u>Total</u>
ASSETS				
Cash	\$ 5,517	\$ 516	\$ -	\$ 123,709
Accounts receivable	-	-	-	617
Due from other funds	-	-	(4,308)	88,229
Due from other governments	-	-	-	1,874
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 5,517</u>	<u>\$ 516</u>	<u>\$ (4,308)</u>	<u>\$ 214,429</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ 129
Due to other funds	-	-	(4,308)	-
Due to other governments	-	-	-	72
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>-</u>	<u>-</u>	<u>(4,308)</u>	<u>201</u>
FUND BALANCES				
Assigned	<u>5,517</u>	<u>516</u>	<u>-</u>	<u>214,228</u>
Total fund balances	<u>5,517</u>	<u>516</u>	<u>-</u>	<u>214,228</u>
Total liabilities and fund balances	<u>\$ 5,517</u>	<u>\$ 516</u>	<u>\$ (4,308)</u>	<u>\$ 214,429</u>

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GENERAL FUND ACCOUNTS
For the year ended June 30, 2013**

	School Service	Regional Safe Schools	Special Programs
Revenues:			
Local sources	\$ 32,764	\$ 16,621	\$ 8,143
State sources	-	143,744	-
Federal sources	-	2,528	-
On-behalf payments	490,885	-	-
Interest	2,010	2,124	-
Total revenues	525,659	165,017	8,143
Expenditures:			
Salaries and benefits	-	141,668	-
Purchased services	31,781	18,386	600
Supplies and materials	804	5,682	7,568
Other objects	1,020	2,357	-
On-behalf payments	490,885	-	-
Total expenditures	524,490	168,093	8,168
Excess (deficiency) of revenues over (under) expenditures	1,169	(3,076)	(25)
Fund balances, beginning of year	688	204,037	5,402
Fund balances, end of year	<u>\$ 1,857</u>	<u>\$ 200,961</u>	<u>\$ 5,377</u>

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (Concluded)
GENERAL FUND ACCOUNTS
For the year ended June 30, 2013**

	<u>Principal Mentoring</u>	<u>Area VI Meetings</u>	<u>Total</u>
Revenues:			
Local sources	\$ 1,200	\$ 600	\$ 59,328
State sources	-	-	143,744
Federal sources	-	-	2,528
On-behalf payments	-	-	490,885
Interest	-	-	4,134
	<hr/>	<hr/>	<hr/>
Total revenues	1,200	600	700,619
	<hr/>	<hr/>	<hr/>
Expenditures:			
Salaries and benefits	-	-	141,668
Purchased services	-	614	51,381
Supplies and materials	-	-	14,054
Other objects	-	-	3,377
On-behalf payments	-	-	490,885
	<hr/>	<hr/>	<hr/>
Total expenditures	-	614	701,365
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	1,200	(14)	(746)
	<hr/>	<hr/>	<hr/>
Fund balances, beginning of year	4,317	530	214,974
	<hr/>	<hr/>	<hr/>
Fund balances, end of year	<u>\$ 5,517</u>	<u>\$ 516</u>	<u>\$ 214,228</u>

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**BUDGETARY COMPARISON SCHEDULE
GENERAL FUND ACCOUNTS
REGIONAL SAFE SCHOOLS – PROJECT # 13-3696-00
For the year ended June 30, 2013**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues:			
Local sources	\$ -	\$ -	\$ 16,621
State sources	54,417	54,417	143,744
Federal sources	-	-	2,528
Interest	-	-	2,124
Total revenues	54,417	54,417	165,017
Expenditures:			
Salaries and benefits	54,417	54,417	141,668
Purchased services	-	-	18,386
Supplies and materials	-	-	5,682
Other objects	-	-	2,357
Total expenditures	54,417	54,417	168,093
Deficiency of revenues under expenditures	\$ -	\$ -	(3,076)
Fund balance, beginning of year			204,037
Fund balance, end of year			\$ 200,961

Note: Actual column also includes Regional Safe Schools State Aid revenue (project # 13-3001-93) of \$89,265, State Free Lunch and Breakfast revenue (project # 13-3360-00) of \$62, National School Lunch Program revenue (project # 13-4210-00) of \$1,659 and School Breakfast Program revenue (project # 13-4220-00) of \$869.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**COMBINING SCHEDULE OF ACCOUNTS
EDUCATION FUND
June 30, 2013**

	Title I - School Improvement and Accountability	Truants Alternative/ Optional Education	McKinney Education For Homeless Children
ASSETS			
Cash	\$ 3,163	\$ -	\$ -
Due from other governments	4,708	-	10,033
Total assets	\$ 7,871	\$ -	\$ 10,033
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 118	\$ -	\$ -
Due to other funds	-	9,560	9,164
Due to other governments	-	-	-
Total liabilities	118	9,560	9,164
FUND BALANCES			
Restricted	7,753	-	869
Unassigned	-	(9,560)	-
Total fund balances (deficits)	7,753	(9,560)	869
Total liabilities and fund balances	\$ 7,871	\$ -	\$ 10,033

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**COMBINING SCHEDULE OF ACCOUNTS (Continued)
EDUCATION FUND
June 30, 2013**

	<u>Technology- Learning Technology Centers</u>	<u>Title II Teacher Quality</u>	<u>ROE/ISC Operations</u>
ASSETS			
Cash	\$ 35,477	\$ -	\$ -
Due from other governments	7,216	-	2,603
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 42,693</u>	<u>\$ -</u>	<u>\$ 2,603</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 1,293	\$ -	\$ -
Due to other funds	-	270	5,694
Due to other governments	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>1,293</u>	<u>270</u>	<u>5,694</u>
FUND BALANCES			
Restricted	41,400	-	-
Unassigned	-	(270)	(3,091)
	<u> </u>	<u> </u>	<u> </u>
Total fund balances (deficits)	<u>41,400</u>	<u>(270)</u>	<u>(3,091)</u>
	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balances	<u>\$ 42,693</u>	<u>\$ -</u>	<u>\$ 2,603</u>

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**COMBINING SCHEDULE OF ACCOUNTS (Continued)
EDUCATION FUND
June 30, 2013**

	<u>RAMPDUP II</u>	<u>Program Accountability Liason</u>	<u>I-RTI</u>
ASSETS			
Cash	\$ 5,000	\$ 197	\$ -
Due from other governments	<u>48,103</u>	<u>-</u>	<u>59,510</u>
Total assets	<u><u>\$ 53,103</u></u>	<u><u>\$ 197</u></u>	<u><u>\$ 59,510</u></u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 23,227	\$ -	\$ 151
Due to other funds	-	-	58,819
Due to other governments	<u>20,946</u>	<u>-</u>	<u>1,091</u>
Total liabilities	<u>44,173</u>	<u>-</u>	<u>60,061</u>
FUND BALANCES			
Restricted	8,930	197	-
Unassigned	<u>-</u>	<u>-</u>	<u>(551)</u>
Total fund balances (deficits)	<u>8,930</u>	<u>197</u>	<u>(551)</u>
Total liabilities and fund balances	<u><u>\$ 53,103</u></u>	<u><u>\$ 197</u></u>	<u><u>\$ 59,510</u></u>

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**COMBINING SCHEDULE OF ACCOUNTS (Concluded)
EDUCATION FUND
June 30, 2013**

	I Bio-Tech	Title II - Teacher Quality - Leadership Grant	Total
ASSETS			
Cash	\$ 1,227	\$ -	\$ 45,064
Due from other governments	-	4,722	136,895
	<u>1,227</u>	<u>4,722</u>	<u>181,959</u>
Total assets	<u>\$ 1,227</u>	<u>\$ 4,722</u>	<u>\$ 181,959</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ 24,789
Due to other funds	-	4,722	88,229
Due to other governments	-	-	22,037
	<u>-</u>	<u>4,722</u>	<u>135,055</u>
Total liabilities	<u>-</u>	<u>4,722</u>	<u>135,055</u>
FUND BALANCES			
Restricted	1,227	-	60,376
Unassigned	-	-	(13,472)
	<u>1,227</u>	<u>-</u>	<u>46,904</u>
Total fund balances (deficits)	<u>1,227</u>	<u>-</u>	<u>46,904</u>
Total liabilities and fund balances	<u>\$ 1,227</u>	<u>\$ 4,722</u>	<u>\$ 181,959</u>

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
EDUCATION FUND ACCOUNTS
For the year ended June 30, 2013**

	Title I - School Improvement and Accountability	Truants Alternative/ Optional Education	McKinney Education For Homeless Children
Revenues:			
Local sources	\$ -	\$ -	\$ -
State sources	-	97,982	-
Federal sources	81,571	-	29,566
Interest	-	29	-
	<hr/>	<hr/>	<hr/>
Total revenues	81,571	98,011	29,566
	<hr/>	<hr/>	<hr/>
Expenditures:			
Salaries and benefits	54,133	50,997	25,069
Purchased services	5,787	6,621	918
Supplies and materials	1,663	1,134	2,790
Capital outlay	-	-	-
Other objects	-	-	-
Payments to other governments	-	39,343	-
	<hr/>	<hr/>	<hr/>
Total expenditures	61,583	98,095	28,777
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	19,988	(84)	789
Fund balances (deficits), beginning of year	(12,235)	(9,476)	80
	<hr/>	<hr/>	<hr/>
Fund balances (deficits), end of year	\$ 7,753	\$ (9,560)	\$ 869
	<hr/>	<hr/>	<hr/>

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (Continued)
EDUCATION FUND ACCOUNTS
For the year ended June 30, 2013**

	Technology- Learning Technology Centers	Title II Teacher Quality	ROE/ISC Operations
Revenues:			
Local sources	\$ 19,841	\$ -	\$ -
State sources	111,007	-	26,003
Federal sources	-	-	-
Interest	324	-	-
	<u>131,172</u>	<u>-</u>	<u>26,003</u>
Expenditures:			
Salaries and benefits	100,052	-	17,224
Purchased services	11,177	-	5,820
Supplies and materials	1,062	-	1,370
Capital outlay	-	-	1,582
Other objects	40	-	-
Payments to other governments	26,037	-	-
	<u>138,368</u>	<u>-</u>	<u>25,996</u>
Excess (deficiency) of revenues over (under) expenditures	(7,196)	-	7
Fund balances (deficits), beginning of year	<u>48,596</u>	<u>(270)</u>	<u>(3,098)</u>
Fund balances (deficits), end of year	<u>\$ 41,400</u>	<u>\$ (270)</u>	<u>\$ (3,091)</u>

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (Continued)
EDUCATION FUND ACCOUNTS
For the year ended June 30, 2013**

	<u>RAMPDUP II</u>	<u>Program Accountability Liason</u>	<u>I-RTI</u>
Revenues:			
Local sources	\$ -	\$ -	\$ 142,704
State sources	250,380	-	-
Federal sources	-	-	-
Interest	-	-	-
	<hr/>	<hr/>	<hr/>
Total revenues	250,380	-	142,704
	<hr/>	<hr/>	<hr/>
Expenditures:			
Salaries and benefits	20,567	-	116,192
Purchased services	206,977	-	26,100
Supplies and materials	6,595	-	963
Capital outlay	1,189	-	-
Other objects	-	-	-
Payments to other governments	-	-	-
	<hr/>	<hr/>	<hr/>
Total expenditures	235,328	-	143,255
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	15,052	-	(551)
Fund balances (deficits), beginning of year	<u>(6,122)</u>	<u>197</u>	<u>-</u>
Fund balances (deficits), end of year	<u>\$ 8,930</u>	<u>\$ 197</u>	<u>\$ (551)</u>

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (Concluded)
EDUCATION FUND ACCOUNTS
For the year ended June 30, 2013**

	I Bio-Tech	Title II - Teacher Quality - Leadership Grant	Total
Revenues:			
Local sources	\$ -	\$ -	\$ 162,545
State sources	-	-	485,372
Federal sources	-	4,722	115,859
Interest	-	-	353
	-	4,722	764,129
Total revenues	-	4,722	764,129
Expenditures:			
Salaries and benefits	-	-	384,234
Purchased services	-	4,722	268,122
Supplies and materials	-	-	15,577
Capital outlay	-	-	2,771
Other objects	-	-	40
Payments to other governments	-	-	65,380
	-	4,722	736,124
Total expenditures	-	4,722	736,124
Excess (deficiency) of revenues over (under) expenditures	-	-	28,005
Fund balances (deficits), beginning of year	1,227	-	18,899
Fund balances (deficits), end of year	\$ 1,227	\$ -	\$ 46,904

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNTS
TRUANTS ALTERNATIVE/OPTIONAL EDUCATION – PROJECT # 13-3695-00
For the year ended June 30, 2013**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues:			
State sources	\$ 97,982	\$ 97,982	\$ 97,982
Interest	-	-	29
	<u>97,982</u>	<u>97,982</u>	<u>98,011</u>
Total revenues			
	<u>97,982</u>	<u>97,982</u>	<u>98,011</u>
Expenditures:			
Salaries and benefits	51,560	51,560	50,997
Purchased services	6,796	6,796	6,621
Supplies and materials	300	300	1,134
Payments to other governments	39,326	39,326	39,343
	<u>97,982</u>	<u>97,982</u>	<u>98,095</u>
Total expenditures			
	<u>97,982</u>	<u>97,982</u>	<u>98,095</u>
Deficiency of revenues under expenditures			
	<u>\$ -</u>	<u>\$ -</u>	(84)
Fund deficit, beginning of year			<u>(9,476)</u>
Fund deficit, end of year			<u>\$ (9,560)</u>

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNTS
TECHNOLOGY – LEARNING TECHNOLOGY CENTERS – PROJECT # 13-3780-00
For the year ended June 30, 2013**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues:			
Local sources	\$ -	\$ -	\$ 19,841
State sources	48,185	111,007	111,007
Interest	-	-	324
	<u>48,185</u>	<u>111,007</u>	<u>131,172</u>
Total revenues			
	<u>48,185</u>	<u>111,007</u>	<u>131,172</u>
Expenditures:			
Salaries and benefits	44,514	100,052	100,052
Purchased services	3,671	10,955	11,177
Supplies and materials	-	-	1,062
Other objects	-	-	40
Payments to other governments	-	-	26,037
	<u>48,185</u>	<u>111,007</u>	<u>138,368</u>
Total expenditures			
	<u>48,185</u>	<u>111,007</u>	<u>138,368</u>
Deficiency of revenues under expenditures	<u>\$ -</u>	<u>\$ -</u>	(7,196)
Fund balance, beginning of year			<u>48,596</u>
Fund balance, end of year			<u>\$ 41,400</u>

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNTS
ROE/ISC OPERATIONS – PROJECT # 13-3730-00
For the year ended June 30, 2013**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues:			
State sources	\$ 26,003	\$ 26,003	\$ 26,003
Expenditures:			
Salaries and benefits	19,449	19,449	17,224
Purchased services	3,919	3,919	5,820
Supplies and materials	1,635	1,635	1,370
Capital outlay	1,000	1,000	1,582
Total expenditures	26,003	26,003	25,996
Excess of revenues over expenditures	\$ -	\$ -	7
Fund deficit, beginning of year			(3,098)
Fund deficit, end of year			\$ (3,091)

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNTS
TITLE II – TEACHER QUALITY LEADERSHIP GRANT – PROJECT # 13-4935-02
For the year ended June 30, 2013**

	Budgeted Amounts		Actual
	Original	Final	Amounts
Revenues:			
Federal sources	\$ 4,722	\$ 4,722	\$ 4,722
Expenditures:			
Purchased services	4,602	4,602	4,722
Supplies and materials	120	120	-
Total expenditures	4,722	4,722	4,722
Excess of revenues over expenditures	\$ -	\$ -	-
Fund balance, beginning of year			-
Fund balance, end of year			\$ -

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2013**

	Bus Driver Training	Supervisory	General Education Development	Total
ASSETS				
Cash	\$ 4,329	\$ 200	\$ 11,291	\$ 15,820
Due from other governments	-	-	240	240
Total assets	\$ 4,329	\$ 200	\$ 11,531	\$ 16,060
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ 336	\$ 336
Due to other governments	-	-	293	293
Total liabilities	-	-	629	629
FUND BALANCES				
Restricted	4,329	200	10,902	15,431
Total liabilities and fund balances	\$ 4,329	\$ 200	\$ 11,531	\$ 16,060

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
For the year ended June 30, 2013**

	Bus Driver Training	Supervisory	General Education Development	Total
Revenues:				
Local sources	\$ 3,035	\$ -	\$ 12,363	\$ 15,398
State sources	759	-	-	759
Interest	71	-	124	195
Total revenues	<u>3,865</u>	<u>-</u>	<u>12,487</u>	<u>16,352</u>
Expenditures:				
Salaries and benefits	-	-	5,302	5,302
Purchased services	2,519	-	5,012	7,531
Supplies and materials	-	-	2,705	2,705
Payments to other governments	-	-	1,556	1,556
Total expenditures	<u>2,519</u>	<u>-</u>	<u>14,575</u>	<u>17,094</u>
Excess (deficiency) of revenues over (under) expenditures	1,346	-	(2,088)	(742)
Fund balances, beginning of year	<u>2,983</u>	<u>200</u>	<u>12,990</u>	<u>16,173</u>
Fund balances, end of year	<u>\$ 4,329</u>	<u>\$ 200</u>	<u>\$ 10,902</u>	<u>\$ 15,431</u>

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS
June 30, 2013**

	<u>Distributive Fund</u>	<u>Education for Employment</u>	<u>Totals</u>
ASSETS			
Cash	\$ 188	\$ 1,321	\$ 1,509
Due from other governments	<u>2,084,265</u>	<u>-</u>	<u>2,084,265</u>
Total assets	<u>\$ 2,084,453</u>	<u>\$ 1,321</u>	<u>\$ 2,085,774</u>
LIABILITIES			
Due to other governments	<u>\$ 2,084,453</u>	<u>\$ 1,321</u>	<u>\$ 2,085,774</u>

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
For the year ended June 30, 2013**

	Balance June 30, 2012	Additions	Deductions	Balance June 30, 2013
<u>DISTRIBUTIVE</u>				
ASSETS				
Cash	\$ 363	\$ 56,536,146	\$ 56,536,321	\$ 188
Due from other governments	4,496,775	2,084,265	4,496,775	2,084,265
Total assets	<u>\$ 4,497,138</u>	<u>\$ 58,620,411</u>	<u>\$ 61,033,096</u>	<u>\$ 2,084,453</u>
LIABILITIES				
Due to other governments	<u>\$ 4,497,138</u>	<u>\$ 58,620,411</u>	<u>\$ 61,033,096</u>	<u>\$ 2,084,453</u>
<u>EDUCATION FOR EMPLOYMENT</u>				
ASSETS				
Cash	\$ -	\$ 8,803	\$ 7,482	\$ 1,321
Due from other governments	40	-	40	-
Total assets	<u>\$ 40</u>	<u>\$ 8,803</u>	<u>\$ 7,522</u>	<u>\$ 1,321</u>
LIABILITIES				
Due to other governments	<u>\$ 40</u>	<u>\$ 8,803</u>	<u>\$ 7,522</u>	<u>\$ 1,321</u>
<u>TOTALS - ALL AGENCY FUNDS</u>				
ASSETS				
Cash	\$ 363	\$ 56,544,949	\$ 56,543,803	\$ 1,509
Due from other governments	4,496,815	2,084,265	4,496,815	2,084,265
Total assets	<u>\$ 4,497,178</u>	<u>\$ 58,629,214</u>	<u>\$ 61,040,618</u>	<u>\$ 2,085,774</u>
LIABILITIES				
Due to other governments	<u>\$ 4,497,178</u>	<u>\$ 58,629,214</u>	<u>\$ 61,040,618</u>	<u>\$ 2,085,774</u>

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**SCHEDULE OF DISBURSEMENTS TO SCHOOL DISTRICT
TREASURERS AND OTHER ENTITIES
DISTRIBUTIVE FUND
For the year ended June 30, 2013**

	Pinckneyville Community Unit #101	Giant City Community Unit #130	Carbondale Community Unit #165	Trico Community Unit #176
Forest Reserve	\$ -	\$ 6	\$ -	\$ 104
Gen. State Aid	1,375,276	767,082	1,191,840	2,715,502
Sp. Educ Private Fac. Tuition	-	-	-	-
Fund for Child Req Sp. Ed. Serv	75,563	51,004	193,686	170,415
Sp. Ed. Personnel	53,548	46,494	169,007	130,976
Special Ed. - Orphanage	13,774	9,751	32,103	7,679
Sp. Ed. Orphanage-Summer Ind.	-	-	-	-
Sp. Ed. Summer School	-	-	-	510
V.E.Career & Technical Ed. Imp.	-	-	-	-
Agriculture Ed.	1,451	-	4,800	1,640
Bilingual Ed	-	-	4,882	-
State Free Lunch & B'fast	1,149	742	7,401	7,589
Driver Education	18,096	-	42,774	12,403
Transportation-Reg. & Voc	91,630	29,671	56,818	480,732
Transportation Sp. Educ.	87,135	12,531	113,315	186,991
School Bus	-	-	-	-
Truants Alternative	-	-	72,188	-
Reg. Safe Schools	-	-	-	-
Early Childhood Block Grant	-	-	164,914	-
ROE/ISC Operations	-	-	-	-
Tech for Success	-	-	-	-
Orphanage Tuition	-	-	37,879	-
Title VI Rural Educ. Init.	-	-	-	-
National School Lunch	28,992	30,770	155,352	194,722
School Breakfast Program	15,042	4,608	98,475	70,130
Summer Food Service Prog.	-	-	-	-
Fresh Fruits and Vegetables	-	-	-	-
Title I Low Income	53,430	72,983	401,589	287,728
Title IV-21st Century Comm L C	-	-	-	-
Sp. Ed. Pre-School	-	-	-	-
Special Educ. IDEA	-	-	-	-
Sp. Ed IDEA Room & Board	-	153	-	123
CTE Perkins -Secondary	-	-	-	-
ARRA Title I - Low Income	-	-	-	-
ARRA - Education Jobs Fund Prog	-	-	-	3,878
Title III Immigrant Educ. Progr	-	-	-	-
Title III - Lang Inst Prog	-	-	-	-
Title II - Teacher Quality	14,604	20,892	37,017	56,640
Tech - Enhanc. Ed. Competitive	-	-	176,393	-
TOTAL	\$ 1,829,690	\$ 1,046,687	\$ 2,960,433	\$ 4,327,762

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**SCHEDULE OF DISBURSEMENTS TO SCHOOL DISTRICT
TREASURERS AND OTHER ENTITIES (Continued)
DISTRIBUTIVE FUND
For the year ended June 30, 2013**

	Murphysboro Community Unit #186	Elverado Community Unit #196	Comm. Cons. Community Unit #204	DuQuoin Community Unit #300
Forest Reserve	\$ 284	\$ -	\$ -	\$ -
Gen. State Aid	7,895,695	2,251,232	241,839	6,393,489
Sp. Educ Private Fac. Tuition	-	27,506	-	19,135
Fund for Child Req Sp. Ed. Serv	383,614	93,364	29,286	278,014
Sp. Ed. Personnel	414,531	90,951	20,496	201,193
Special Ed. - Orphanage	74,443	1,468	2,022	-
Sp. Ed. Orphanage-Summer Ind.	-	-	-	-
Sp. Ed. Summer School	270	832	-	1,348
V.E.Career & Technical Ed. Imp.	-	-	-	-
Agriculture Ed.	-	-	-	1,977
Bilingual Ed	5,324	-	-	-
State Free Lunch & B'fast	24,979	4,752	624	10,782
Driver Education	20,230	6,557	-	19,876
Transportation-Reg. & Voc	534,112	205,430	111,976	352,563
Transportation Sp. Educ.	393,215	63,200	5,825	81,491
School Bus	-	-	-	-
Truants Alternative	-	-	-	-
Reg. Safe Schools	-	-	-	-
Early Childhood Block Grant	5,129,083	-	-	-
ROE/ISC Operations	-	-	-	-
Tech for Success	-	-	-	-
Orphanage Tuition	-	-	-	-
Title VI Rural Educ. Init.	37,253	-	-	738
National School Lunch	585,511	112,612	27,620	244,218
School Breakfast Program	230,192	47,354	7,780	82,405
Summer Food Service Prog.	20,435	-	-	29,811
Fresh Fruits and Vegetables	35,097	-	-	-
Title I Low Income	1,171,217	225,568	41,586	417,246
Title IV-21st Century Comm L C	-	-	-	207,392
Sp. Ed. Pre-School	-	-	-	-
Special Educ. IDEA	-	-	-	-
Sp. Ed IDEA Room & Board	9,589	34	-	1,278
CTE Perkins -Secondary	-	-	-	-
ARRA Title I - Low Income	-	-	-	-
ARRA - Education Jobs Fund Prog	11,697	-	-	-
Title III Immigrant Educ. Progr	-	-	-	-
Title III - Lang Inst Prog	-	-	-	-
Title II - Teacher Quality	207,764	23,031	11,414	88,836
Tech - Enhanc. Ed. Competitive	-	-	-	-
TOTAL	\$ 17,184,535	\$ 3,153,891	\$ 500,468	\$ 8,431,792

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**SCHEDULE OF DISBURSEMENTS TO SCHOOL DISTRICT
TREASURERS AND OTHER ENTITIES (Continued)
DISTRIBUTIVE FUND
For the year ended June 30, 2013**

	Tamaroa Community Unit #5	Pinckneyville Community Unit #50	DeSoto Community Unit #86	Carbondale Community Unit #95
Forest Reserve	\$ -	\$ -	\$ -	\$ -
Gen. State Aid	612,940	2,222,560	950,826	1,932,346
Sp. Educ Private Fac. Tuition	-	-	-	-
Fund for Child Req Sp. Ed. Serv	23,131	111,455	46,545	250,119
Sp. Ed. Personnel	18,571	61,679	56,349	219,913
Special Ed. - Orphanage	-	22,979	14,529	5,691
Sp. Ed. Orphanage-Summer Ind.	-	-	-	-
Sp. Ed. Summer School	-	-	-	808
V.E.Career & Technical Ed. Imp.	-	-	-	-
Agriculture Ed.	-	-	-	-
Bilingual Ed	-	-	-	45,890
State Free Lunch & B'fast	1,850	3,064	3,006	16,771
Driver Education	-	-	-	-
Transportation-Reg. & Voc	25,380	112,891	21,501	400,121
Transportation Sp. Educ.	85,093	131,233	76,673	225,263
School Bus	-	-	-	-
Truants Alternative	-	-	-	-
Reg. Safe Schools	-	-	-	-
Early Childhood Block Grant	-	-	-	549,152
ROE/ISC Operations	-	-	-	-
Tech for Success	-	-	-	-
Orphanage Tuition	-	-	-	-
Title VI Rural Educ. Init.	-	9,647	-	-
National School Lunch	41,580	111,333	75,470	404,493
School Breakfast Program	18,628	33,528	30,134	123,145
Summer Food Service Prog.	-	-	-	-
Fresh Fruits and Vegetables	6,029	-	-	19,553
Title I Low Income	40,806	164,920	78,357	1,037,250
Title IV-21st Century Comm L C	-	-	-	249,478
Sp. Ed. Pre-School	-	-	-	-
Special Educ. IDEA	-	-	-	-
Sp. Ed IDEA Room & Board	-	-	68	1,091
CTE Perkins -Secondary	-	-	-	-
ARRA Title I - Low Income	-	-	10,284	-
ARRA - Education Jobs Fund Prog	1,026	-	-	2,661
Title III Immigrant Educ. Progr	-	-	-	3,938
Title III - Lang Inst Prog	-	-	-	21,232
Title II - Teacher Quality	4,448	43,239	20,164	194,865
Tech - Enhanc. Ed. Competitive	-	-	-	-
TOTAL	\$ 879,482	\$ 3,028,528	\$ 1,383,906	\$ 5,703,780

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 30**

**SCHEDULE OF DISBURSEMENTS TO SCHOOL DISTRICT
TREASURERS AND OTHER ENTITIES (Concluded)
DISTRIBUTIVE FUND
For the year ended June 30, 2013**

	Tri-County	Regional Delivery	ROE #30	Total
Forest Reserve	\$ -	\$ -	\$ -	\$ 394
Gen. State Aid	-	-	89,265	28,639,892
Sp. Educ Private Fac. Tuition	-	-	-	46,641
Fund for Child Req Sp. Ed. Serv	-	-	-	1,706,196
Sp. Ed. Personnel	1,102,765	-	-	2,586,473
Special Ed. - Orphanage	43,153	-	-	227,592
Sp. Ed. Orphanage-Summer Ind.	10,311	-	-	10,311
Sp. Ed. Summer School	-	-	-	3,768
V.E.Career & Technical Ed. Imp.	-	293,935	-	293,935
Agriculture Ed.	-	-	-	9,868
Bilingual Ed	-	-	-	56,096
State Free Lunch & B'fast	3,100	-	57	85,866
Driver Education	-	-	-	119,936
Transportation-Reg. & Voc	-	-	-	2,422,825
Transportation Sp. Educ.	69,593	-	-	1,531,558
School Bus	-	-	759	759
Truants Alternative	-	-	123,398	195,586
Reg. Safe Schools	-	-	74,863	74,863
Early Childhood Block Grant	-	-	-	5,843,149
ROE/ISC Operations	-	-	23,400	23,400
Tech for Success	-	-	135,939	135,939
Orphanage Tuition	-	-	-	37,879
Title VI Rural Educ. Init.	-	-	-	47,638
National School Lunch	62,372	-	1,659	2,076,704
School Breakfast Program	36,125	-	869	798,415
Summer Food Service Prog.	-	-	-	50,246
Fresh Fruits and Vegetables	1,274	-	-	61,953
Title I Low Income	-	-	-	3,992,680
Title IV-21st Century Comm L C	-	-	-	456,870
Sp. Ed. Pre-School	145,605	-	-	145,605
Special Educ. IDEA	3,772,710	-	-	3,772,710
Sp. Ed IDEA Room & Board	-	-	-	12,336
CTE Perkins -Secondary	-	114,215	-	114,215
ARRA Title I - Low Income	-	-	-	10,284
ARRA - Education Jobs Fund Prog	-	-	-	19,262
Title III Immigrant Educ. Progr	-	-	-	3,938
Title III - Lang Inst Prog	-	-	-	21,232
Title II - Teacher Quality	-	-	-	722,914
Tech - Enhanc. Ed. Competitive	-	-	-	176,393
TOTAL	\$ 5,247,008	\$ 408,150	\$ 450,209	\$ 56,536,321