

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

**FINANCIAL AUDIT
For the year ended June 30, 2014**

**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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REGIONAL OFFICE OF EDUCATION NO. 30**

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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
(Current and during the audit period) Ms. Jaime Lodge

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	0	1
Repeated audit findings	0	1
Prior recommendations implemented or not repeated	1	2

SUMMARY OF FINDINGS AND RESPONSES

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
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FINDINGS (GOVERNMENT AUDITING STANDARDS)

There were no findings for the year ended June 30, 2014.

PRIOR FINDINGS NOT REPEATED (GOVERNMENT AUDITING STANDARDS)

2013-001	12	Controls Over Financial Statement Preparation	Material Weakness
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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, 2014. Throughout the audit, numerous meetings were held between auditors and Regional Office officials to discuss matters contained in this audit report.

**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.

WEST & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS
&
CONSULTANTS

MEMBERS

RICHARD C. WEST
BRIAN E. DANIELL
JANICE K. ROMACK
DIANA R. SMITH
D. RAIF PERRY
JOHN H. VOGT
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OFFICES

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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, 2014, 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the 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 the Jackson and Perry Counties Regional Office of Education No. 30, as of June 30, 2014, 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 Illinois Municipal Retirement Fund – Schedule of Funding Progress on page 43 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.

Management has omitted the Management’s Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

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 schedules of accounts, the budgetary comparison schedules, the combining fund financial statements, 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 schedules of accounts, the budgetary comparison schedules, the combining fund financial statements, 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 schedules of accounts, the budgetary comparison schedules, the combining fund financial statements, 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 our report dated May 12, 2015 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
May 12, 2015

WEST & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS
&
CONSULTANTS

MEMBERS

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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 the Jackson and Perry Counties Regional Office of Education No. 30, as of and for the year ended June 30, 2014, 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 May 12, 2015.

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.

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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Member of Private Companies Practice Section

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*.

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
May 12, 2015

SCHEDULE OF FINDINGS AND RESPONSES

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

**SCHEDULE OF FINDINGS AND RESPONSES
SECTION I – SUMMARY OF AUDITORS’ RESULTS
For the year ended June 30, 2014**

Section I – Summary of Auditors’ Results

Financial statements

Type of auditors' report issued:

UNMODIFIED

Internal control over financial reporting:

- Material weakness(es) identified?

 yes X no

- Significant deficiency(ies) identified?

 yes X none reported

Noncompliance material to financial
statements noted?

 yes X 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, 2014**

Section II: Financial Statement Findings

No findings were noted for the year ended June 30, 2014.

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

**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
For the year ended June 30, 2014**

Corrective Action Plan

No findings were noted for the year ended June 30, 2014.

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

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the year ended June 30, 2014**

<u>Finding number</u>	<u>Condition</u>	<u>Current Status</u>
2013-001	Controls Over Financial Statement Preparation	Not repeated

BASIC FINANCIAL STATEMENTS

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

**STATEMENT OF NET POSITION
June 30, 2014**

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 284,089	\$ 10,648	\$ 294,737
Accounts receivable	70	-	70
Due from other governments	106,250	17,447	123,697
Total current assets	390,409	28,095	418,504
Noncurrent assets:			
Capital assets, net	53,753	-	53,753
Total assets	444,162	28,095	472,257
LIABILITIES			
Current liabilities:			
Accounts payable	16,801	252	17,053
Due to other governments	35,671	-	35,671
Total liabilities	52,472	252	52,724
NET POSITION			
Net investment in capital assets	53,753	-	53,753
Restricted for educational purposes	169,738	-	169,738
Unrestricted	168,199	27,843	196,042
Total net position	\$ 391,690	\$ 27,843	\$ 419,533

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, 2014**

FUNCTIONS/PROGRAMS	Program Revenues			Net (Expenses) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Primary Government		Total
				Governmental Activities	Business-Type Activities	
Governmental activities:						
Instructional services:						
Salaries and benefits	\$ 408,712	\$ -	\$ 345,910	\$ (62,802)	\$ -	\$ (62,802)
Purchased services	235,464	-	199,283	(36,181)	-	(36,181)
Supplies and materials	41,845	-	35,415	(6,430)	-	(6,430)
Payments to other governments	53,486	-	45,267	(8,219)	-	(8,219)
Other objects	5,037	-	3,831	(1,206)	-	(1,206)
Depreciation	5,597	-	-	(5,597)	-	(5,597)
Administrative:						
On-behalf payments	512,290	-	-	(512,290)	-	(512,290)
Total governmental activities	<u>1,262,431</u>	<u>-</u>	<u>629,706</u>	<u>(632,725)</u>	<u>-</u>	<u>(632,725)</u>
Business-type activities:						
Registration fees	125,712	105,738	-	-	(19,974)	(19,974)
Total primary government	<u>\$ 1,388,143</u>	<u>\$ 105,738</u>	<u>\$ 629,706</u>	<u>(632,725)</u>	<u>(19,974)</u>	<u>(652,699)</u>
General revenues:						
Local sources				71,387	-	71,387
On-behalf payments				512,290	-	512,290
Interest				2,128	94	2,222
Miscellaneous income				-	1,321	1,321
Transfers				(197)	197	-
Total general revenues and transfers				<u>585,608</u>	<u>1,612</u>	<u>587,220</u>
Change in net position				(47,117)	(18,362)	(65,479)
Net position - beginning				<u>438,807</u>	<u>46,205</u>	<u>485,012</u>
Net position - ending				<u>\$ 391,690</u>	<u>\$ 27,843</u>	<u>\$ 419,533</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, 2014**

	<u>General Fund</u>	<u>Education Fund</u>	<u>Institute Fund</u>	<u>Other Nonmajor Funds</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash and cash equivalents	\$ 120,078	\$ 41,324	\$ 109,303	\$ 13,384	\$ 284,089
Accounts receivable	-	-	-	70	70
Due from other funds	46,203	-	-	-	46,203
Due from other governments	3,901	102,349	-	-	106,250
Total assets	<u>\$ 170,182</u>	<u>\$ 143,673</u>	<u>\$ 109,303</u>	<u>\$ 13,454</u>	<u>\$ 436,612</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 1,876	\$ 14,603	\$ -	\$ 322	\$ 16,801
Due to other funds	-	46,203	-	-	46,203
Due to other governments	107	35,564	-	-	35,671
Total liabilities	<u>1,983</u>	<u>96,370</u>	<u>-</u>	<u>322</u>	<u>98,675</u>
FUND BALANCES					
Restricted	-	60,339	109,303	13,132	182,774
Assigned	168,199	-	-	-	168,199
Unassigned	-	(13,036)	-	-	(13,036)
Total fund balances	<u>168,199</u>	<u>47,303</u>	<u>109,303</u>	<u>13,132</u>	<u>337,937</u>
Total liabilities and fund balances	<u>\$ 170,182</u>	<u>\$ 143,673</u>	<u>\$ 109,303</u>	<u>\$ 13,454</u>	<u>\$ 436,612</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 GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
GOVERNMENTAL FUNDS
June 30, 2014**

Total fund balances - governmental funds	\$ 337,937
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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.	<u>53,753</u>
--	---------------

Net position of governmental activities	<u><u>\$ 391,690</u></u>
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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, 2014**

	General Fund	Education Fund	Institute Fund	Other Nonmajor Funds	Total Governmental Funds
Revenues:					
Local sources	\$ 43,332	\$ 2,720	\$ 15,255	\$ 10,080	\$ 71,387
State sources	126,716	263,678	-	759	391,153
Federal sources	10,474	228,079	-	-	238,553
On-behalf payments	512,290	-	-	-	512,290
Interest	1,496	124	441	67	2,128
Total revenues	<u>694,308</u>	<u>494,601</u>	<u>15,696</u>	<u>10,906</u>	<u>1,215,511</u>
Expenditures:					
Instructional services:					
Salaries and benefits	147,128	250,921	6,128	4,535	408,712
Purchased services	58,945	168,439	1,424	6,656	235,464
Supplies and materials	13,855	27,225	-	765	41,845
Payments to other governments	5,327	47,420	-	739	53,486
Other objects	2,792	-	1,735	510	5,037
On-behalf payments	512,290	-	-	-	512,290
Total expenditures	<u>740,337</u>	<u>494,005</u>	<u>9,287</u>	<u>13,205</u>	<u>1,256,834</u>
Excess (deficiency) of revenues over (under) expenditures	(46,029)	596	6,409	(2,299)	(41,323)
Other financing uses:					
Transfers out	-	197	-	-	197
Net change in fund balances	(46,029)	399	6,409	(2,299)	(41,520)
Fund balances, beginning of year	<u>214,228</u>	<u>46,904</u>	<u>102,894</u>	<u>15,431</u>	<u>379,457</u>
Fund balances, end of year	<u>\$ 168,199</u>	<u>\$ 47,303</u>	<u>\$ 109,303</u>	<u>\$ 13,132</u>	<u>\$ 337,937</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, 2014**

Net change in fund balances - governmental funds \$ (41,520)

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	\$ -	
Depreciation expense	<u>(5,597)</u>	<u>(5,597)</u>

Change in net position of governmental activities \$ (47,117)

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, 2014**

		<u>Business-Type Activities Enterprise Fund</u>
		<u>Local Workshops</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$	10,648
Due from other governments		<u>17,447</u>
Total assets		28,095
LIABILITIES		
Current liabilities:		
Accounts payable		<u>252</u>
NET POSITION		
Unrestricted	\$	<u><u>27,843</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, 2014**

	<u>Business-Type Activities Enterprise Fund</u>
	<u>Local Workshops</u>
Operating revenues:	
Charges for services	\$ 105,738
Miscellaneous income	1,321
Total operating revenues	<u>107,059</u>
Operating expenses:	
Salaries and benefits	21,924
Purchased services	100,424
Supplies and materials	1,679
Other objects	1,685
Total operating expenses	<u>125,712</u>
Operating loss	(18,653)
Nonoperating revenues:	
Interest	94
Operating loss before transfers	(18,559)
Transfers:	
Transfers in	197
Change in net position	(18,362)
Total net position - beginning	<u>46,205</u>
Total net position - ending	<u><u>\$ 27,843</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, 2014**

	<u>Business-Type Activities Enterprise Fund</u>
	<u>Local Workshops</u>
Cash flows from operating activities:	
Collection of fees	\$ 90,649
Other receipts	1,321
Payments to suppliers and providers of goods and services	(104,881)
Payments to employees	<u>(21,924)</u>
Net cash used by operating activities	<u>(34,835)</u>
Cash flows from noncapital financing activities:	
Transfers from other funds	<u>197</u>
Cash flows from investing activities:	
Interest received	<u>94</u>
Net decrease in cash and cash equivalents	(34,544)
Cash and cash equivalents - beginning	<u>45,192</u>
Cash and cash equivalents - ending	<u><u>\$ 10,648</u></u>
Reconciliation of operating loss to net cash used by operating activities:	
Operating loss	\$ (18,653)
Change in assets and liabilities:	
Increase in due from other governments	(15,089)
Decrease in accounts payable	<u>(1,093)</u>
Net cash used by operating activities	<u><u>\$ (34,835)</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, 2014**

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 61,484
Due from other governments	<u>617,063</u>
Total assets	<u><u>\$ 678,547</u></u>
LIABILITIES	
Due to other governments	<u><u>\$ 678,547</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 services.

**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 sources 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. Unearned 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 outflows of resources in the fund statements and are 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 who 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:

Nonmajor Special Revenue Funds - Special revenue funds are used to account for and report the proceeds of specific revenue sources that are legally 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)

Nonmajor 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 Board of Education and the Department of Natural Resources 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” in the fund financial statements. Balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as “internal balances.”

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 not 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, deferred outflows of resources, liabilities, and deferred inflows of resources 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, I-RTI, 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, and ROE/ISC Operations.

E. New Accounting Pronouncement

In 2014, the Regional Office of Education No. 30 implemented Governmental Accounting Standards Board (GASB) Statement No. 66– *Technical Corrections - 2012 - an amendment of GASB Statements No. 10 and No.62*, GASB Statement No. 67 – *Financial Reporting for Pension Plans -an amendment of GASB Statement No. 25*, and GASB Statement No. 70 – *Accounting and Financial Reporting for Nonexchange Financial Guarantees*. These statements had no impact on the financial statements for the Regional Office of Education No. 30. The Regional Office of Education also implemented GASB Statement No. 65 – *Items Previously Reported as Assets and Liabilities*. This clarified GASB 63’s presentation of deferred inflows and outflows of resources.

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, 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, 2014, the carrying amounts of the Regional Office of Education No. 30's deposits for the governmental activities, business-type activities, and fiduciary funds were \$284,089, \$10,648, and \$61,484, respectively. The bank balance for the governmental activities, business-type activities, and fiduciary funds totaled \$397,062, 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. The Illinois Funds Money Market account had a total balance of \$2,740 at June 30, 2014. This amount is fully collateralized and not subject to credit risk.

6. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2014 was as follows:

	Balance July 1, 2013	Increases	Decreases	Balance June 30, 2014
Governmental activities:				
Capital assets, being depreciated:				
Equipment	\$ 270,985	\$ -	\$ -	\$ 270,985
Building	92,000	-	-	92,000
Total capital assets being depreciated	<u>362,985</u>	<u>-</u>	<u>-</u>	<u>362,985</u>
Less accumulated depreciation for:				
Equipment	(265,692)	(3,238)	-	(268,930)
Building	(37,943)	(2,359)	-	(40,302)
Total accumulated depreciation	<u>(303,635)</u>	<u>(5,597)</u>	<u>-</u>	<u>(309,232)</u>
Governmental activities capital assets, net	<u>\$ 59,350</u>	<u>\$ (5,597)</u>	<u>\$ -</u>	<u>\$ 53,753</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>\$ 5,597</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 licensure is required. The active member contribution rate for the year ended June 30, 2014, 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, 2013 and 2012.

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, 2014, State of Illinois contributions were based on 35.41 percent of creditable earnings not paid from federal funds, and the Regional Office of Education No. 30 recognized revenue and expenditures of \$104,261 in pension contributions that the State of Illinois paid directly to TRS. For the years ended June 30, 2013, and June 30, 2012, the State of Illinois contribution rates were 28.05 percent (\$89,929) and 24.91 percent (\$81,162), 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, 2014 were \$1,184. Contributions for the years ending June 30, 2013 and June 30, 2012, were \$1,704 and \$1,913, 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 has been in effect since 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. Public Act 98-0674 now requires the two rates to be the same.

For the year ended June 30, 2014, the employer pension contribution was 35.41 percent of salaries paid from federal and special trust funds. For the years ended June 30, 2013 and 2012, the employer contribution was 28.05 and 24.91 percent of salaries paid from federal and special trust funds, respectively. For the year ended June 30, 2014, salaries totaling \$108,841 were paid from federal and special trust funds that required employer contributions of \$38,541. For the years ended June 30, 2013 and June 30, 2012, required employer contributions were \$47,380 and \$47,474, 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 146.5 percent and applies when the member is age 55 at retirement.

For the years ended June 30, 2014, June 30, 2013, and June 30, 2012, 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, 2014, June 30, 2013, and June 30, 2012, 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 (17.29 percent of salary during the year ended June 30, 2014).

For the years ended June 30, 2014, June 30, 2013, and June 30, 2012, 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, 2013. The report for the year ended June 30, 2014, is expected to be available in late 2014.

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 website 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 (RSI). 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 2013 was 12.47 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 2013 was \$25,404.

**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
12/31/13	\$ 25,404	100%	\$ -
12/31/12	29,960	100%	-
12/31/11	32,994	100%	-

The required contribution for 2013 was determined as part of the December 31, 2011, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2011, 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, 2011 is being amortized as a level percentage of projected payroll on an open 30 year basis.

Funded Status and Funding Progress - As of December 31, 2013, the most recent actuarial valuation date, the Regular plan was 110.65 percent funded. The actuarial accrued liability for benefits was \$670,262 and the actuarial value of assets was \$741,641, resulting in an overfunded actuarial accrued liability (UAAL) of \$71,379. The covered payroll for calendar year 2013 (annual payroll of active employees covered by the plan) was \$203,722. Because the plan is overfunded, there is no ratio of the UAAL to the covered payroll.

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 it does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state administered participating provider option plan or choose from several managed care options. Beginning February 1, 2014, annuitants who were enrolled in Medicare Parts A and B may be eligible to enroll in Medicare Advantage plans.

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 the 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 the 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 the THIS Fund from active members which were 0.97 percent of pay during the year ended June 30, 2014. State of Illinois contributions were \$1,981, 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, 2013 and June 30, 2012 were 0.92 and 0.88 percent of pay, respectively. State contributions on behalf of Regional Office of Education No. 30 employees were \$2,702 and \$2,903, respectively.

Employer contributions to the THIS Fund - The Regional Office of Education No. 30 also makes contributions to the THIS Fund. The Regional Office of Education No. 30 THIS Fund contribution was 0.72 percent during the year ended June 30, 2014 and 0.69 and 0.66 percent during the years ended June 30, 2013 and June 30, 2012, respectively. For the year ended June 30, 2014, the Regional Office of Education No. 30 paid \$1,470 to the THIS Fund. For the years ended June 30, 2013 and June 30, 2012, the Regional Office of Education No. 30 paid \$2,027 and \$2,177, respectively, which was 100 percent of the required contribution.

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

NOTES TO FINANCIAL STATEMENTS

8. OTHER POSTEMPLOYMENT BENEFITS (Continued)

A. Teacher Health Insurance Security (Continued)

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 current reports are listed under “Central Management Services.” Prior reports are available under “Healthcare and Family Services.”

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 231 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, 2014 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 \$7,075,648, \$649,359, and \$1,934,216 as of November 30, 2013. 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 (1.73% 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, 2014. 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, 2014, interfund receivables and payables were as follows:

<u>Fund</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ 46,203	\$ -
Education Fund	-	46,203
Totals	<u>\$ 46,203</u>	<u>\$ 46,203</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, 2014, were as follows:

Salaries and benefits	\$ 145,877
Purchased services	27,217
Supplies and materials	4,202
	\$ 177,296

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	\$ 104,784
Regional Superintendent - benefits (includes State paid insurance)	\$ 23,666
Assistant Regional Superintendent - salary	\$ 94,320
Assistant Regional Superintendent - benefits	\$ 5,982
TRS pension contributions	\$ 104,261
THIS contributions	\$ 1,981
	\$ 334,994

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, 2014 totaled \$13,750.

**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:

Various School Districts	\$ 3,901
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Education Fund:

Illinois State Board of Education	148
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Southern Illinois University - Carbondale	44,244
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Regional Office of Education No. 47	23,043
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Regional Office of Education No. 21	34,914
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	<u>102,349</u>
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Proprietary Fund:

Various School Districts	17,447
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Agency Fund:

Illinois State Board of Education	617,063
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	<u>\$ 740,760</u>
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Due To Other Governments:

General Fund:

City of Murphysboro	\$ 33
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Illinois Teachers' Retirement System	74
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	<u>107</u>
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Education Fund:

Various School Districts	34,686
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Illinois Teachers' Retirement System	878
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	<u>35,564</u>
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Agency Fund:

Various School Districts	678,547
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	<u>\$ 714,218</u>
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**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. SCHEDULE OF TRANSFERS

During the year ended June 30, 2014, the Regional Office of Education reported the following transfers:

Transfer From Other Funds (Transfer In)	Transfer To Other Funds (Transfers Out)
Proprietary Fund: Local Workshop	Education Fund: Program Accountability Liason
\$ 197	\$ 197

The transfer from the Program Accountability Liason Fund to the Local Workshop Fund was to move unused funds in the Program Accountability Liason Fund that had originated from a posting error of interest income over a period of 4 years.

17. DEFICIT FUND BALANCE

The following individual funds had negative fund balances as of June 30, 2014:

Truants Alternative/Optional Education	\$ 9,675
Title II Teacher Quality	\$ 270
ROE/ISC Operations	\$ 3,091

The Regional Office of Education No. 30 intends to reduce these deficits by reducing expenses in future periods.

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

NOTES TO FINANCIAL STATEMENTS

18. REGIONAL OFFICE OF EDUCATION CONSOLIDATION

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.

19. PROSPECTIVE ACCOUNTING CHANGE

The Governmental Accounting Standards Board has issued Statement No. 68, *Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement No. 27*. This statement will be implemented for the fiscal year ending June 30, 2015. The revised requirements establish new financial reporting requirements, including additional note disclosures and required supplementary information, for state and local governments that provide their employees with pension benefits. At this time, the effect of the statement on the financial statements is indeterminable; however, the Statement of Net Position may be adjusted to include a significant liability for the government's proportionate share of the employee pension plans' unfunded liabilities.

REQUIRED SUPPLEMENTARY INFORMATION

**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)
12/31/13	\$ 741,641	\$ 670,262	(71,379)	110.65%	\$ 203,722	0.00%
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%

On a market value basis, the actuarial value of assets as of December 31, 2013 was \$890,985. On a market value basis, the funded ratio would be 132.93%.

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, 2014**

	School Service	Regional Safe Schools	Special Programs
ASSETS			
Cash and cash equivalents	\$ 4,295	\$ 104,318	\$ 5,377
Due from other funds	-	46,203	-
Due from other governments	3,901	-	-
Total assets	\$ 8,196	\$ 150,521	\$ 5,377
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 1,369	\$ 507	\$ -
Due to other governments	-	107	-
Total liabilities	1,369	614	-
FUND BALANCES			
Assigned	6,827	149,907	5,377
Total fund balances	6,827	149,907	5,377
Total liabilities and fund balances	\$ 8,196	\$ 150,521	\$ 5,377

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

**COMBINING SCHEDULE OF ACCOUNTS (Concluded)
GENERAL FUND
June 30, 2014**

	<u>Principal Mentoring</u>	<u>Area VI Meetings</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 5,517	\$ 571	\$ 120,078
Due from other funds	-	-	46,203
Due from other governments	-	-	3,901
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 5,517</u>	<u>\$ 571</u>	<u>\$ 170,182</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ 1,876
Due to other governments	-	-	107
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>-</u>	<u>-</u>	<u>1,983</u>
FUND BALANCES			
Assigned	<u>5,517</u>	<u>571</u>	<u>168,199</u>
Total fund balances	<u>5,517</u>	<u>571</u>	<u>168,199</u>
Total liabilities and fund balances	<u>\$ 5,517</u>	<u>\$ 571</u>	<u>\$ 170,182</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, 2014**

	School Service	Regional Safe Schools	Special Programs
Revenues:			
Local sources	\$ 29,985	\$ 8,970	\$ 3,177
State sources	-	126,716	-
Federal sources	-	10,474	-
On-behalf payments	512,290	-	-
Interest	937	559	-
Total revenues	543,212	146,719	3,177
Expenditures:			
Salaries and benefits	-	147,128	-
Purchased services	24,486	33,381	-
Supplies and materials	1,166	9,445	3,177
Payments to other governments	-	5,327	-
Other objects	300	2,492	-
On-behalf payments	512,290	-	-
Total expenditures	538,242	197,773	3,177
Excess (deficiency) of revenues over (under) expenditures	4,970	(51,054)	-
Fund balances, beginning of year	1,857	200,961	5,377
Fund balances, end of year	<u>\$ 6,827</u>	<u>\$ 149,907</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, 2014**

	Principal Mentoring	Area VI Meetings	Total
Revenues:			
Local sources	\$ -	\$ 1,200	\$ 43,332
State sources	-	-	126,716
Federal sources	-	-	10,474
On-behalf payments	-	-	512,290
Interest	-	-	1,496
	<hr/>	<hr/>	<hr/>
Total revenues	-	1,200	694,308
	<hr/>	<hr/>	<hr/>
Expenditures:			
Salaries and benefits	-	-	147,128
Purchased services	-	1,078	58,945
Supplies and materials	-	67	13,855
Payments to other governments	-	-	5,327
Other objects	-	-	2,792
On-behalf payments	-	-	512,290
	<hr/>	<hr/>	<hr/>
Total expenditures	-	1,145	740,337
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	-	55	(46,029)
	<hr/>	<hr/>	<hr/>
Fund balances, beginning of year	5,517	516	214,228
	<hr/>	<hr/>	<hr/>
Fund balances, end of year	\$ 5,517	\$ 571	\$ 168,199
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

**BUDGETARY COMPARISON SCHEDULE
GENERAL FUND ACCOUNTS
REGIONAL SAFE SCHOOLS – PROJECT #14-3696-00
For the year ended June 30, 2014**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues:			
Local sources	\$ -	\$ -	\$ 8,970
State sources	53,550	53,550	126,716
Federal sources	-	-	10,474
Interest	-	-	559
	<u>53,550</u>	<u>53,550</u>	<u>146,719</u>
Expenditures:			
Salaries and benefits	53,550	53,550	147,128
Purchased services	-	-	33,381
Supplies and materials	-	-	9,445
Payments to other governments	-	-	5,327
Other objects	-	-	2,492
	<u>53,550</u>	<u>53,550</u>	<u>197,773</u>
Deficiency of revenues under expenditures	<u>\$ -</u>	<u>\$ -</u>	(51,054)
Fund balance, beginning of year			<u>200,961</u>
Fund balance, end of year			<u>\$ 149,907</u>

Note: Actual column also includes Regional Safe Schools State Aid revenue (\$72,950 from project #14-3001-93), State Free Lunch and Breakfast revenue (\$216 from project #14-3360-00), National School Lunch Program revenue (\$1,113 from project #13-4210-00 and \$5,705 from project #14-4210-00), and School Breakfast Program revenue (\$494 from project #13-4220-00 and \$3,162 from project #14-4220-00).

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

**COMBINING SCHEDULE OF ACCOUNTS
EDUCATION FUND
June 30, 2014**

	Title I - School Improvement and Accountability	Truants Alternative/ Optional Education	McKinney Education For Homeless Children
ASSETS			
Cash and cash equivalents	\$ -	\$ -	\$ -
Due from other governments	26,458	-	8,456
	<u>26,458</u>	<u>-</u>	<u>8,456</u>
Total assets	<u>\$ 26,458</u>	<u>\$ -</u>	<u>\$ 8,456</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 5,795	\$ -	\$ -
Due to other funds	11,887	9,675	7,588
Due to other governments	878	-	-
	<u>18,560</u>	<u>9,675</u>	<u>7,588</u>
Total liabilities	<u>18,560</u>	<u>9,675</u>	<u>7,588</u>
FUND BALANCES			
Restricted	7,898	-	868
Unassigned	-	(9,675)	-
	<u>7,898</u>	<u>(9,675)</u>	<u>868</u>
Total fund balances (deficits)	<u>7,898</u>	<u>(9,675)</u>	<u>868</u>
Total liabilities and fund balances	<u>\$ 26,458</u>	<u>\$ -</u>	<u>\$ 8,456</u>

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

**COMBINING SCHEDULE OF ACCOUNTS (Continued)
EDUCATION FUND
June 30, 2014**

	Technology - Learning Technology Centers	Title II Teacher Quality	ROE/ISC Operations
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and cash equivalents	\$ 34,727	\$ -	\$ -
Due from other governments	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 34,727</u>	<u>\$ -</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ -
Due to other funds	-	270	3,091
Due to other governments	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>-</u>	<u>270</u>	<u>3,091</u>
FUND BALANCES			
Restricted	34,727	-	-
Unassigned	-	(270)	(3,091)
	<u> </u>	<u> </u>	<u> </u>
Total fund balances (deficits)	<u>34,727</u>	<u>(270)</u>	<u>(3,091)</u>
	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balances	<u>\$ 34,727</u>	<u>\$ -</u>	<u>\$ -</u>

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

**COMBINING SCHEDULE OF ACCOUNTS (Continued)
EDUCATION FUND
June 30, 2014**

	<u>RAMPDUP II</u>	<u>Program Accountability Liason</u>	<u>I-RTI</u>
ASSETS			
Cash and cash equivalents	\$ 5,370	\$ -	\$ -
Due from other governments	44,244	-	23,043
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 49,614</u>	<u>\$ -</u>	<u>\$ 23,043</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 8,808	\$ -	\$ -
Due to other funds	-	-	13,544
Due to other governments	34,062	-	624
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>42,870</u>	<u>-</u>	<u>14,168</u>
FUND BALANCES			
Restricted	6,744	-	8,875
Unassigned	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total fund balances (deficits)	<u>6,744</u>	<u>-</u>	<u>8,875</u>
	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balances	<u>\$ 49,614</u>	<u>\$ -</u>	<u>\$ 23,043</u>

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

**COMBINING SCHEDULE OF ACCOUNTS (Concluded)
EDUCATION FUND
June 30, 2014**

	I Bio-Tech	Title II - Teacher Quality Leadership Grant	Total
ASSETS			
Cash and cash equivalents	\$ 1,227	\$ -	\$ 41,324
Due from other governments	-	148	102,349
	<u>1,227</u>	<u>148</u>	<u>143,673</u>
Total assets	<u>\$ 1,227</u>	<u>\$ 148</u>	<u>\$ 143,673</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ 14,603
Due to other funds	-	148	46,203
Due to other governments	-	-	35,564
	<u>-</u>	<u>148</u>	<u>96,370</u>
Total liabilities	<u>-</u>	<u>148</u>	<u>96,370</u>
FUND BALANCES			
Restricted	1,227	-	60,339
Unassigned	-	-	(13,036)
	<u>1,227</u>	<u>-</u>	<u>47,303</u>
Total fund balances (deficits)	<u>1,227</u>	<u>-</u>	<u>47,303</u>
Total liabilities and fund balances	<u>\$ 1,227</u>	<u>\$ 148</u>	<u>\$ 143,673</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, 2014**

	Title I - School Improvement and Accountability	Truants Alternative/ Optional Education	McKinney Education For Homeless Children
Revenues:			
Local sources	\$ -	\$ -	\$ -
State sources	-	94,798	-
Federal sources	33,071	-	25,000
Interest	-	-	-
	<hr/>	<hr/>	<hr/>
Total revenues	33,071	94,798	25,000
	<hr/>	<hr/>	<hr/>
Expenditures:			
Salaries and benefits	10,342	50,953	22,605
Purchased services	14,846	5,968	987
Supplies and materials	7,738	72	1,409
Payments to other governments	-	37,920	-
	<hr/>	<hr/>	<hr/>
Total expenditures	32,926	94,913	25,001
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	145	(115)	(1)
Other financing uses:			
Transfer out	-	-	-
	<hr/>	<hr/>	<hr/>
Net change in fund balances	145	(115)	(1)
Fund balances (deficits), beginning of year	7,753	(9,560)	869
	<hr/>	<hr/>	<hr/>
Fund balances (deficits), end of year	\$ 7,898	\$ (9,675)	\$ 868
	<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, 2014**

	Technology - Learning Technology Centers	Title II Teacher Quality	ROE/ISC Operations
	<u> </u>	<u> </u>	<u> </u>
Revenues:			
Local sources	\$ 2,720	\$ -	\$ -
State sources	-	-	26,012
Federal sources	-	-	-
Interest	107	-	17
	<u> </u>	<u> </u>	<u> </u>
Total revenues	2,827	-	26,029
	<u> </u>	<u> </u>	<u> </u>
Expenditures:			
Salaries and benefits	-	-	22,670
Purchased services	-	-	1,060
Supplies and materials	-	-	2,299
Payments to other governments	9,500	-	-
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	9,500	-	26,029
	<u> </u>	<u> </u>	<u> </u>
Excess (deficiency) of revenues over (under) expenditures	(6,673)	-	-
Other financing uses:			
Transfer out	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Net change in fund balances	(6,673)	-	-
Fund balances (deficits), beginning of year	41,400	(270)	(3,091)
	<u> </u>	<u> </u>	<u> </u>
Fund balances (deficits), end of year	<u>\$ 34,727</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, 2014**

	<u>RAMPDUP II</u>	<u>Program Accountability Liason</u>	<u>I-RTI</u>
Revenues:			
Local sources	\$ -	\$ -	\$ -
State sources	142,868	-	-
Federal sources	-	-	166,860
Interest	-	-	-
	<hr/>	<hr/>	<hr/>
Total revenues	142,868	-	166,860
	<hr/>	<hr/>	<hr/>
Expenditures:			
Salaries and benefits	15,556	-	128,795
Purchased services	114,391	-	28,039
Supplies and materials	15,107	-	600
Payments to other governments	-	-	-
	<hr/>	<hr/>	<hr/>
Total expenditures	145,054	-	157,434
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	(2,186)	-	9,426
Other financing uses:			
Transfer out	-	197	-
	<hr/>	<hr/>	<hr/>
Net change in fund balances	(2,186)	(197)	9,426
Fund balances (deficits), beginning of year			
	<hr/>	<hr/>	<hr/>
Fund balances (deficits), end of year	8,930	197	(551)
	<hr/>	<hr/>	<hr/>
Fund balances (deficits), end of year	\$ 6,744	\$ -	\$ 8,875
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**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, 2014**

	I Bio-Tech	Title II - Teacher Quality Leadership Grant	Total
Revenues:			
Local sources	\$ -	\$ -	\$ 2,720
State sources	-	-	263,678
Federal sources	-	3,148	228,079
Interest	-	-	124
	-	3,148	494,601
Total revenues	-	3,148	494,601
Expenditures:			
Salaries and benefits	-	-	250,921
Purchased services	-	3,148	168,439
Supplies and materials	-	-	27,225
Payments to other governments	-	-	47,420
	-	3,148	494,005
Total expenditures	-	3,148	494,005
Excess (deficiency) of revenues over (under) expenditures	-	-	596
Other financing uses:			
Transfer out	-	-	197
	-	-	197
Net change in fund balances	-	-	399
Fund balances (deficits), beginning of year	1,227	-	46,904
Fund balances (deficits), end of year	\$ 1,227	\$ -	\$ 47,303

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

**BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNTS
TRUANTS ALTERNATIVE/OPTIONAL EDUCATION – PROJECT #14-3695-12
For the year ended June 30, 2014**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues:			
State sources	\$ 94,798	\$ 94,798	\$ 94,798
Expenditures:			
Salaries and benefits	48,278	48,278	50,953
Purchased services	8,200	8,200	5,968
Supplies and materials	400	400	72
Payments to other governments	37,920	37,920	37,920
Total expenditures	94,798	94,798	94,913
Deficiency of revenues under expenditures	\$ -	\$ -	(115)
Fund deficit, beginning of year			(9,560)
Fund deficit, end of year			\$ (9,675)

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

**BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNTS
ROE/ISC OPERATIONS – PROJECT #14-3730-00
For the year ended June 30, 2014**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues:			
State sources	\$ 26,012	\$ 26,012	\$ 26,012
Interest	-	-	17
	<u>26,012</u>	<u>26,012</u>	<u>26,029</u>
Expenditures:			
Salaries and benefits	19,377	19,377	22,670
Purchased services	3,919	3,919	1,060
Supplies and materials	1,635	1,635	2,299
Capital outlay	1,081	1,081	-
	<u>26,012</u>	<u>26,012</u>	<u>26,029</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	-
Fund deficit, beginning of year			<u>(3,091)</u>
Fund deficit, end of year			<u>\$ (3,091)</u>

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

**BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNTS
TITLE II – TEACHER QUALITY LEADERSHIP GRANT – PROJECT #14-4935-02
For the year ended June 30, 2014**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues:			
Federal sources	\$ 3,148	\$ 3,148	\$ 3,148
Expenditures:			
Purchased services	3,096	3,096	3,148
Supplies and materials	52	52	-
Total expenditures	3,148	3,148	3,148
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, 2014**

	Bus Driver Training	Supervisory	General Education Development	Total
ASSETS				
Cash and cash equivalents	\$ 4,491	\$ 200	\$ 8,693	\$ 13,384
Accounts receivable	-	-	70	70
Total assets	<u>\$ 4,491</u>	<u>\$ 200</u>	<u>\$ 8,763</u>	<u>\$ 13,454</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 322	\$ -	\$ -	\$ 322
Total liabilities	<u>322</u>	<u>-</u>	<u>-</u>	<u>322</u>
FUND BALANCES				
Restricted	<u>4,169</u>	<u>200</u>	<u>8,763</u>	<u>13,132</u>
Total liabilities and fund balances	<u>\$ 4,491</u>	<u>\$ 200</u>	<u>\$ 8,763</u>	<u>\$ 13,454</u>

**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, 2014**

	Bus Driver Training	Supervisory	General Education Development	Total
Revenues:				
Local sources	\$ 3,061	\$ -	\$ 7,019	\$ 10,080
State sources	759	-	-	759
Interest	16	-	51	67
	<u>3,836</u>	<u>-</u>	<u>7,070</u>	<u>10,906</u>
Total revenues				
Expenditures:				
Salaries and benefits	-	-	4,535	4,535
Purchased services	3,996	-	2,660	6,656
Supplies and materials	-	-	765	765
Payments to other governments	-	-	739	739
Other objects	-	-	510	510
	<u>3,996</u>	<u>-</u>	<u>9,209</u>	<u>13,205</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	(160)	-	(2,139)	(2,299)
Fund balances, beginning of year	<u>4,329</u>	<u>200</u>	<u>10,902</u>	<u>15,431</u>
Fund balances, end of year	<u>\$ 4,169</u>	<u>\$ 200</u>	<u>\$ 8,763</u>	<u>\$ 13,132</u>

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

**COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS
June 30, 2014**

	<u>Distributive Fund</u>	<u>Education for Employment</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 61,484	\$ -	\$ 61,484
Due from other governments	<u>617,063</u>	<u>-</u>	<u>617,063</u>
Total assets	<u>\$ 678,547</u>	<u>\$ -</u>	<u>\$ 678,547</u>
LIABILITIES			
Due to other governments	<u>\$ 678,547</u>	<u>\$ -</u>	<u>\$ 678,547</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, 2014**

	Balance June 30, 2013	Additions	Deductions	Balance June 30, 2014
<u>DISTRIBUTIVE</u>				
ASSETS				
Cash and cash equivalents	\$ 188	\$ 53,864,739	\$ 53,803,443	\$ 61,484
Due from other governments	2,084,265	617,063	2,084,265	617,063
Total assets	<u>\$ 2,084,453</u>	<u>\$ 54,481,802</u>	<u>\$ 55,887,708</u>	<u>\$ 678,547</u>
LIABILITIES				
Due to other governments	<u>\$ 2,084,453</u>	<u>\$ 54,481,802</u>	<u>\$ 55,887,708</u>	<u>\$ 678,547</u>
<u>EDUCATION FOR EMPLOYMENT</u>				
ASSETS				
Cash and cash equivalents	<u>\$ 1,321</u>	<u>\$ -</u>	<u>\$ 1,321</u>	<u>\$ -</u>
LIABILITIES				
Due to other governments	<u>\$ 1,321</u>	<u>\$ -</u>	<u>\$ 1,321</u>	<u>\$ -</u>
<u>TOTALS - ALL AGENCY FUNDS</u>				
ASSETS				
Cash and cash equivalents	\$ 1,509	\$ 53,864,739	\$ 53,804,764	\$ 61,484
Due from other governments	2,084,265	617,063	2,084,265	617,063
Total assets	<u>\$ 2,085,774</u>	<u>\$ 54,481,802</u>	<u>\$ 55,889,029</u>	<u>\$ 678,547</u>
LIABILITIES				
Due to other governments	<u>\$ 2,085,774</u>	<u>\$ 54,481,802</u>	<u>\$ 55,889,029</u>	<u>\$ 678,547</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, 2014**

	Pinckneyville Community Unit #101	Giant City Community Unit #130	Unity Point Community Unit #140	Carbondale Community Unit #165
Forest Reserve	\$ -	\$ 7	\$ 10	\$ -
Gen. State Aid	1,212,988	657,584	-	1,146,062
Sp. Educ Private Fac. Tuition	-	-	-	-
Fund for Child Req Sp. Ed. Serv.	68,879	43,720	-	177,987
Sp. Ed. Personnel	67,034	65,756	-	199,413
Special Ed. - Orphanage	12,371	3,998	-	27,680
Sp. Ed. Orphanage-Summer Ind.	-	-	-	-
Sp. Ed. Summer School	-	-	-	116
V.E.Career & Technical Ed. Imp.	-	-	-	-
Agriculture Ed.	1,366	-	-	5,200
Bilingual Ed.	-	-	-	6,018
State Free Lunch & B'fast	1,277	609	-	4,815
Driver Education	15,693	-	-	37,543
Transportation-Reg. & Voc.	78,355	30,701	-	23,846
Transportation Sp. Educ.	107,549	8,812	-	122,602
School Bus	-	-	-	-
Truants Alternative	-	-	-	45,594
Reg. Safe Schools	-	-	-	-
Early Childhood Block Grant	-	-	-	129,664
ROE/ISC Operations	-	-	-	-
Tech for Success	-	-	-	-
Orphanage Tuition	-	-	-	87,959
Title VI Rural Educ. Init.	-	-	-	-
National School Lunch	46,592	35,817	-	161,684
School Breakfast Program	26,543	6,508	-	99,848
Summer Food Service Prog.	-	-	-	-
Fresh Fruits and Vegetables	-	-	-	-
Title I Low Income	74,969	53,618	-	401,738
Title IV-21st Century Comm L C	-	-	-	-
Sp. Ed. Pre-School	-	-	-	-
Special Educ. IDEA	-	-	-	-
Sp. Ed IDEA Room & Board	-	-	-	-
CTE Perkins -Secondary	-	-	-	-
Title III Immigrant Educ. Progr.	-	-	-	-
Title III - Lang Inst Prog.	-	-	-	-
Title II - Teacher Quality	18,684	13,092	-	36,772
Title II Teach Qual-Leadership	-	-	-	-
TOTAL	\$ 1,732,300	\$ 920,222	\$ 10	\$ 2,714,541

**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, 2014**

	Trico Community Unit #176	Murphysboro Community Unit #186	Elverado Community Unit #196	Comm. Cons. Community Unit #204
Forest Reserve	\$ 121	\$ 331	\$ -	\$ -
Gen. State Aid	2,662,729	7,963,110	2,249,843	169,434
Sp. Educ Private Fac. Tuition	-	12,657	-	-
Fund for Child Req Sp. Ed. Serv.	160,917	359,587	85,605	26,683
Sp. Ed. Personnel	165,572	531,475	107,760	20,863
Special Ed. - Orphanage	11,617	59,115	-	-
Sp. Ed. Orphanage-Summer Ind.	-	-	-	-
Sp. Ed. Summer School	429	383	1,333	-
V.E.Career & Technical Ed. Imp.	-	-	-	-
Agriculture Ed.	1,739	-	4,725	-
Bilingual Ed.	-	5,528	-	-
State Free Lunch & B'fast	4,031	15,876	2,622	670
Driver Education	9,622	18,055	5,620	-
Transportation-Reg. & Voc.	450,491	505,665	147,805	108,376
Transportation Sp. Educ.	158,436	373,807	116,392	1,942
School Bus	-	-	-	-
Truants Alternative	-	-	-	-
Reg. Safe Schools	-	-	-	-
Early Childhood Block Grant	-	4,165,997	-	-
ROE/ISC Operations	-	-	-	-
Tech for Success	-	-	-	-
Orphanage Tuition	-	-	-	-
Title VI Rural Educ. Init.	-	-	-	-
National School Lunch	174,980	580,265	98,222	31,238
School Breakfast Program	58,112	244,294	43,422	8,249
Summer Food Service Prog.	-	17,383	-	-
Fresh Fruits and Vegetables	-	-	-	-
Title I Low Income	265,657	697,676	228,218	28,651
Title IV-21st Century Comm L C	-	-	-	-
Sp. Ed. Pre-School	-	-	-	-
Special Educ. IDEA	-	-	-	-
Sp. Ed IDEA Room & Board	-	16,069	-	-
CTE Perkins -Secondary	-	-	-	-
Title III Immigrant Educ. Progr.	-	-	-	-
Title III - Lang Inst Prog.	-	-	-	-
Title II - Teacher Quality	43,429	159,179	39,773	9,489
Title II Teach Qual-Leadership	-	-	-	-
TOTAL	\$ 4,167,882	\$ 15,726,452	\$ 3,131,340	\$ 405,595

**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, 2014**

	DuQuoin Community Unit #300	Tamaroa Community Unit #5	Cobden Community Unit #17	Pinckneyville Community Unit #50
Forest Reserve	\$ -	\$ -	\$ 22	\$ -
Gen. State Aid	6,360,014	568,885	-	2,104,712
Sp. Educ Private Fac. Tuition	50,351	-	-	-
Fund for Child Req Sp. Ed. Serv.	254,975	21,025	-	103,175
Sp. Ed. Personnel	266,096	19,663	-	71,875
Special Ed. - Orphanage	12,636	-	-	-
Sp. Ed. Orphanage-Summer Ind.	-	-	-	-
Sp. Ed. Summer School	1,572	-	-	-
V.E.Career & Technical Ed. Imp.	-	-	-	-
Agriculture Ed.	2,153	-	-	-
Bilingual Ed.	-	-	-	-
State Free Lunch & B'fast	8,453	1,152	-	2,733
Driver Education	15,294	-	-	-
Transportation-Reg. & Voc.	299,023	22,645	-	105,124
Transportation Sp. Educ.	94,281	94,608	-	128,019
School Bus	-	-	-	-
Truants Alternative	-	-	-	-
Reg. Safe Schools	-	-	-	-
Early Childhood Block Grant	-	-	-	-
ROE/ISC Operations	-	-	-	-
Tech for Success	-	-	-	-
Orphanage Tuition	-	-	-	-
Title VI Rural Educ. Init.	57,281	-	-	1,892
National School Lunch	332,137	41,465	-	117,191
School Breakfast Program	113,462	18,124	-	35,405
Summer Food Service Prog.	32,077	-	-	-
Fresh Fruits and Vegetables	-	-	-	-
Title I Low Income	336,320	49,220	-	150,654
Title IV-21st Century Comm L C	300,087	-	-	-
Sp. Ed. Pre-School	-	-	-	-
Special Educ. IDEA	-	-	-	-
Sp. Ed IDEA Room & Board	-	-	-	-
CTE Perkins -Secondary	-	-	-	-
Title III Immigrant Educ. Progr.	-	-	-	-
Title III - Lang Inst Prog.	-	-	-	-
Title II - Teacher Quality	74,648	13,436	-	41,713
Title II Teach Qual-Leadership	-	-	-	-
TOTAL	\$ 8,610,860	\$ 850,223	\$ 22	\$ 2,862,493

**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, 2014**

	Shawnee Community Unit #84	DeSoto Community Unit #86	Carbondale Community Unit #95	Tri-County
Forest Reserve	\$ 184	\$ -	\$ -	\$ -
Gen. State Aid	-	912,793	2,156,671	-
Sp. Educ Private Fac. Tuition	-	-	-	-
Fund for Child Req Sp. Ed. Serv.	-	40,294	241,067	-
Sp. Ed. Personnel	-	64,110	261,917	1,467,603
Special Ed. - Orphanage	-	-	58,874	60,941
Sp. Ed. Orphanage-Summer Ind.	-	-	-	30,427
Sp. Ed. Summer School	-	-	839	-
V.E.Career & Technical Ed. Imp.	-	-	-	-
Agriculture Ed.	-	-	-	-
Bilingual Ed.	-	-	98,262	-
State Free Lunch & B'fast	-	1,658	12,422	1,993
Driver Education	-	-	-	-
Transportation-Reg. & Voc.	-	24,190	259,896	-
Transportation Sp. Educ.	-	69,814	177,162	71,702
School Bus	-	-	-	-
Truants Alternative	-	-	-	-
Reg. Safe Schools	-	-	-	-
Early Childhood Block Grant	-	-	553,151	-
ROE/ISC Operations	-	-	-	-
Tech for Success	-	-	-	-
Orphanage Tuition	-	-	-	-
Title VI Rural Educ. Init.	-	-	-	-
National School Lunch	-	68,258	497,921	61,128
School Breakfast Program	-	26,012	167,823	33,697
Summer Food Service Prog.	-	-	-	-
Fresh Fruits and Vegetables	-	-	-	1,310
Title I Low Income	-	128,907	996,859	-
Title IV-21st Century Comm L C	-	-	255,898	-
Sp. Ed. Pre-School	-	-	-	129,444
Special Educ. IDEA	-	-	-	2,852,298
Sp. Ed IDEA Room & Board	-	-	-	-
CTE Perkins -Secondary	-	-	-	-
Title III Immigrant Educ. Progr.	-	-	6,022	-
Title III - Lang Inst Prog.	-	-	55,407	-
Title II - Teacher Quality	-	25,657	95,677	-
Title II Teach Qual-Leadership	-	-	-	-
TOTAL	\$ 184	\$ 1,361,693	\$ 5,895,868	\$ 4,710,543

**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, 2014**

	<u>Regional Delivery</u>	<u>ROE #30</u>	<u>Total</u>
Forest Reserve	\$ -	\$ -	\$ 675
Gen. State Aid	-	72,950	28,237,775
Sp. Educ Private Fac. Tuition	-	-	63,008
Fund for Child Req Sp. Ed. Serv.	-	-	1,583,914
Sp. Ed. Personnel	-	-	3,309,137
Special Ed. - Orphanage	-	-	247,232
Sp. Ed. Orphanage-Summer Ind.	-	-	30,427
Sp. Ed. Summer School	-	-	4,672
V.E.Career & Technical Ed. Imp.	287,852	-	287,852
Agriculture Ed.	-	-	15,183
Bilingual Ed.	-	-	109,808
State Free Lunch & B'fast	-	220	58,531
Driver Education	-	-	101,827
Transportation-Reg. & Voc.	-	-	2,056,117
Transportation Sp. Educ.	-	-	1,525,126
School Bus	-	759	759
Truants Alternative	-	94,798	140,392
Reg. Safe Schools	-	53,550	53,550
Early Childhood Block Grant	-	-	4,848,812
ROE/ISC Operations	-	28,615	28,615
Tech for Success	-	4,822	4,822
Orphanage Tuition	-	-	87,959
Title VI Rural Educ. Init.	-	-	59,173
National School Lunch	-	6,818	2,253,716
School Breakfast Program	-	3,656	885,155
Summer Food Service Prog.	-	-	49,460
Fresh Fruits and Vegetables	-	-	1,310
Title I Low Income	-	-	3,412,487
Title IV-21st Century Comm L C	-	-	555,985
Sp. Ed. Pre-School	-	-	129,444
Special Educ. IDEA	-	-	2,852,298
Sp. Ed IDEA Room & Board	-	-	16,069
CTE Perkins -Secondary	151,453	-	151,453
Title III Immigrant Educ. Progr.	-	-	6,022
Title III - Lang Inst Prog.	-	-	55,407
Title II - Teacher Quality	-	-	571,549
Title II Teach Qual-Leadership	-	7,722	7,722
TOTAL	<u>\$ 439,305</u>	<u>\$ 273,910</u>	<u>\$ 53,803,443</u>