
**STATE OF ILLINOIS
REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY,
PULASKI, AND UNION COUNTIES**

**FINANCIAL AUDIT
For the Year Ended June 30, 2023**

**Performed as Special Assistant Auditors
For the Office of the Auditor General
State of Illinois**

REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES

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REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES

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**REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES**

OFFICIALS

Regional Superintendent (July 1, 2023 - current)	Mr. Matthew Hickam
Regional Superintendent (during the audit period July 1, 2022 – June 30, 2023)	Ms. Cheryl Graff
Assistant Regional Superintendent (August 20, 2022 – current)	Ms. Sherri Schimpf
Assistant Regional Superintendent (during the audit period July 1, 2022 – August 19, 2022)	Ms. Nancy Bitner

Offices are located at:

Administrative Center
101 Spero Drive
Murphysboro, IL 62966

Perry County Government Building
3794 State Route 13/127
Pinckneyville, IL 62274

Anna Office
Shawnee Community College Anna Extension
1150 East Vienna Street
Anna, IL 62906

COPE Alternative School
1725-B Shomaker Drive
Murphysboro, IL 62966

Project SOAR
Murphysboro Middle School
2125 Spruce Street
Murphysboro, IL 62966

**REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES**

FINANCIAL REPORT SUMMARY

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

AUDITORS' REPORTS

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

SUMMARY OF AUDIT FINDINGS

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

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

SUMMARY OF FINDINGS AND RESPONSES

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
<i>Findings (Government Auditing Standards)</i>			
2023-001	11	Salaries and Benefits Not Supported by Proper Time and Effort Documentation	Material Weakness and Noncompliance
<i>Prior Audit Findings Not Repeated (Government Auditing Standards)</i>			
2022-002	13	Failure to Fully Insure and Collateralize Cash Balances	Material Weakness

**REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES**

FINANCIAL REPORT SUMMARY (CONCLUDED)

EXIT CONFERENCE

A formal exit conference was waived at the conclusion of the audit. The Regional Office of Education #30's responses to the recommendations and corrective action plans were provided by Matthew Hickam, Regional Superintendent in an email dated May 8, 2025.

**REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES**

FINANCIAL STATEMENT REPORT SUMMARY

The audit of the accompanying modified cash basis financial statements of the Alexander, Jackson, Perry, Pulaski, and Union Counties Regional Office of Education #30 was performed by Kemper CPA Group LLP, Certified Public Accountants and Consultants.

Based on their audit, the auditors expressed an unmodified opinion on the Alexander, Jackson, Perry, Pulaski, and Union Counties Regional Office of Education #30's modified cash basis basic financial statements.

INDEPENDENT AUDITORS' REPORT

Honorable Frank J. Mautino
Auditor General
State of Illinois

Report on the Audit of the Financial Statements

Opinions

As Special Assistant Auditors for the Auditor General, we have audited the modified cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Alexander, Jackson, Perry, Pulaski, and Union Counties Regional Office of Education #30, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Alexander, Jackson, Perry, Pulaski, and Union Counties Regional Office of Education #30's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Alexander, Jackson, Perry, Pulaski, and Union Counties Regional Office of Education #30, as of June 30, 2023, and the respective changes in modified cash basis financial position and, where applicable, cash flows thereof for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis of Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Alexander, Jackson, Perry, Pulaski, and Union Counties Regional Office of Education #30, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements were prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that in performing an audit in accordance with GAAS and *Government Auditing Standards*, we will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Alexander, Jackson, Perry, Pulaski, and Union Counties Regional Office of Education #30's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Alexander, Jackson, Perry, Pulaski, and Union Counties Regional Office of Education #30's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole that collectively comprise the Alexander, Jackson, Perry, Pulaski, and Union Counties Regional Office of Education #30's basic financial statements. The combining schedules of accounts, budgetary comparison schedules, combining fund financial statements, and Schedule of Disbursements to School District Treasurers and Other Entities – Distributive Fund are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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, budgetary comparison schedules, combining fund financial statements, and Schedule of Disbursements to School District Treasurers and Other Entities – Distributive Fund are fairly stated, in all material respects, in relation to the basic financial statements as a whole on the modified cash basis of accounting described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 12, 2025 on our consideration of the Alexander, Jackson, Perry, Pulaski, and Union Counties Regional Office of Education #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 solely 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 effectiveness of Alexander, Jackson, Perry, Pulaski, and Union Counties Regional Office of Education #30's 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 Alexander, Jackson, Perry, Pulaski, and Union Counties Regional Office of Education #30's internal control over financial reporting and compliance.

SIGNED ORIGINAL ON FILE

KEMPER CPA GROUP LLP
Certified Public Accountants and Consultants

Marion, Illinois
June 12, 2025

**INDEPENDENT AUDITORS' 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**

Honorable Frank J. Mautino
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 modified cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Alexander, Jackson, Perry, Pulaski, and Union Counties Regional Office of Education #30, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Alexander, Jackson, Perry, Pulaski, and Union Counties Regional Office of Education #30's modified cash basis financial statements, and we have issued our report thereon dated June 12, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Alexander, Jackson, Perry, Pulaski, and Union Counties Regional Office of Education #30's internal control over financial reporting (internal control) as a basis for designing 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 Alexander, Jackson, Perry, Pulaski, and Union Counties Regional Office of Education #30's internal control. Accordingly, we do not express an opinion on the effectiveness of the Alexander, Jackson, Perry, Pulaski, and Union Counties Regional Office of Education #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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings and Responses as item 2023-001, that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Alexander, Jackson, Perry, Pulaski, and Union Counties Regional Office of Education #30's financial statements are free from 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 financial statements. 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 an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings and Responses as item 2023-001.

Regional Office of Education #30's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the Regional Office of Education #30's response to the finding identified in our audit and described in the accompanying Schedule of Findings and Responses. Regional Office of Education #30's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Alexander, Jackson, Perry, Pulaski, and Union Counties Regional Office of Education #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 Alexander, Jackson, Perry, Pulaski, and Union Counties Regional Office of Education #30's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

SIGNED ORIGINAL ON FILE

KEMPER CPA GROUP LLP
Certified Public Accountants and Consultants

Marion, Illinois
June 12, 2025

SCHEDULE OF FINDINGS AND RESPONSES

**REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
SCHEDULE OF FINDINGS AND RESPONSES
SECTION I – SUMMARY OF AUDITORS' RESULTS
For the Year Ended June 30, 2023**

Financial Statements in Accordance with Modified Cash Basis

Type of auditors' report issued:	<i>Unmodified</i>
Internal control over financial reporting:	
Material weakness(es) identified?	Yes
Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	Yes

**REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
SCHEDULE OF FINDINGS AND RESPONSES
SECTION II – FINANCIAL STATEMENT FINDINGS
For the Year Ended June 30, 2023**

**FINDING NO. 2023-001 – Salaries and Benefits Not Supported by Proper Time and Effort Documentation
(Repeated from Finding 22-001, 21-002 and 20-002)**

Criteria/specific requirement:

The Illinois State Board of Education (ISBE) *State and Federal Grant Administration Policy, Fiscal Requirements and Procedures*, requires that auditable “time and effort” documentation should be written, after the fact (not estimated or budgeted) documentation of how the time was spent. Time and effort reports totaling 100 percent among all projects should be prepared by any staff with salary charged (1) directly to a federal award, (2) directly to multiple federal or State awards, or (3) directly to any combination of a federal award or other federal, State or local funds. Additionally, all time and effort sheets and other supporting documentation must be retained at the local level and be available for review or audit any time within three years after termination of the project or until the local entity is notified in writing from ISBE that the records are no longer needed for audit or review.

Condition:

The Regional Office does not have formal written policies related to proper time and effort documentation. As such, proper time and effort documentation was not always maintained or complete.

Effect:

Since time and effort documentation was not always maintained and/or complete, there is an increased risk that the salary and benefits costs charged to federal, State, or local funds does not reflect the actual time worked on a certain program.

Cause:

Regional Office management indicated this was an oversight.

Auditors’ Recommendation:

The Regional Office should implement written policies and procedures over time and effort reporting to ensure proper documentation is being obtained and/or maintained in all instances to properly distribute salary and benefit costs for employees who work in whole or in part on grant program activity in accordance with the ISBE *State and Federal Grant Administration Policy, Fiscal Requirements and Procedures*. This would include having the documentation reviewed and formally approved by a supervisor.

Management’s Response:

The Regional Office agrees with the finding and corrective actions are being implemented.

**REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
For the Year Ended June 30, 2023**

CORRECTIVE ACTION PLAN

**FINDING NO. 2023-001 – Salaries and Benefits Not Supported by Proper Time and Effort Documentation
(Repeated from Finding 22-001, 21-002 and 20-002)**

Condition:

The Regional Office does not have formal written policies related to proper time and effort documentation. As such, proper time and effort documentation was not always maintained or complete.

Plan:

The Regional Office is implementing written policies and procedures over time and effort reporting to ensure proper documentation is always maintained or complete in all instances to properly distribute salary and benefit costs for employees who work in whole or in part on grant program activity in accordance with the ISBE *State and Federal Grant Administration Policy, Fiscal Requirements and Procedures*. This includes having the documentation reviewed and formally approved by a supervisor.

Anticipated Date of Completion:

Fiscal Year 2025

Name of Contact Person:

Matthew Hickam, Regional Superintendent of Schools

**REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS NOT REPEATED
For the Year Ended June 30, 2023**

2022-002	Failure to fully insure and collateralize cash balances	Not Repeated
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During the current audit, audit testing results indicated the Regional Office was fully collateralized as of June 30, 2023.

BASIC FINANCIAL STATEMENTS

REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
June 30, 2023

	Primary Government		
	Governmental	Business-Type	Total
	Activities	Activities	
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	\$ 1,653,144	\$ 227,936	\$ 1,881,080
Internal balances	-	-	-
Due from other governments	-	-	-
Total Current Assets	<u>1,653,144</u>	<u>227,936</u>	<u>1,881,080</u>
NONCURRENT ASSETS			
Capital assets, net of depreciation	<u>73,636</u>	<u>-</u>	<u>73,636</u>
Total Noncurrent Assets	<u>73,636</u>	<u>-</u>	<u>73,636</u>
TOTAL ASSETS	<u>1,726,780</u>	<u>227,936</u>	<u>1,954,716</u>
LIABILITIES			
CURRENT LIABILITIES			
Payroll liabilities	<u>907</u>	<u>-</u>	<u>907</u>
Total Current Liabilities	<u>907</u>	<u>-</u>	<u>907</u>
TOTAL LIABILITIES	<u>907</u>	<u>-</u>	<u>907</u>
NET POSITION			
Net investment in capital assets	73,636	-	73,636
Restricted for educational purposes	397,777	-	397,777
Unrestricted	<u>1,254,460</u>	<u>227,936</u>	<u>1,482,396</u>
TOTAL NET POSITION	<u>\$ 1,725,873</u>	<u>\$ 227,936</u>	<u>\$ 1,953,809</u>

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

REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
For the Year Ended June 30, 2023

		Program Revenues		Net (Expense) Revenue and Changes in Net Position Primary Government		
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	
	Expenses					Total
FUNCTIONS/PROGRAMS						
PRIMARY GOVERNMENT						
Governmental Activities						
Instructional Services						
Salaries	\$ 669,638	\$ -	\$ 708,746	\$ 39,108	\$ -	\$ 39,108
Employee benefits	114,020	-	118,165	4,145	-	4,145
Purchased services	208,061	49,288	184,440	25,667	-	25,667
Supplies and materials	116,965	-	103,139	(13,826)	-	(13,826)
Other	3,420	-	-	(3,420)	-	(3,420)
Depreciation	13,202	-	-	(13,202)	-	(13,202)
Pension expense (benefit)	37,513	-	39,657	2,144	-	2,144
OPEB expense	598	-	632	34	-	34
Intergovernmental						
Payments to other governmental units	130,839	-	128,050	(2,789)	-	(2,789)
Total Governmental Activities	1,294,256	49,288	1,282,829	37,861	-	37,861
Business-type Activities						
Charges for Services	33,913	52,299	-	-	18,386	18,386
Total Business-type Activities	33,913	52,299	-	-	18,386	18,386
Total Primary Government	\$ 1,328,169	\$ 101,587	\$ 1,282,829	37,861	18,386	56,247
General Revenues and Transfers						
Local sources				144,579	-	144,579
State sources				232,209	-	232,209
Interest				37,795	12,249	50,044
Total General Revenues and Transfers				414,583	12,249	426,832
Change in net position				452,444	30,635	483,079
Net Position - beginning				1,273,429	197,301	1,470,730
Net Position - ending				\$ 1,725,873	\$ 227,936	\$ 1,953,809

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

REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
BALANCE SHEET - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
June 30, 2023

	General Fund	Education Fund	Institute Fund	Other Nonmajor Funds	Eliminations	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 1,255,086	\$ 47,286	\$ 292,443	\$ 58,329	\$ -	\$ 1,653,144
Due from other funds	127,373	-	-	-	(127,373)	-
TOTAL ASSETS	\$ 1,382,459	\$ 47,286	\$ 292,443	\$ 58,329	\$ (127,373)	\$ 1,653,144
LIABILITIES						
Payroll liabilities	\$ 601	\$ 306	\$ -	\$ -	\$ -	\$ 907
Due to other funds	-	127,373	-	-	(127,373)	-
Total liabilities	601	127,679	-	-	(127,373)	907
FUND BALANCE (DEFICIT)						
Restricted	-	47,005	292,443	58,329	-	397,777
Assigned	119,171	-	-	-	-	119,171
Unassigned	1,262,687	(127,398)	-	-	-	1,135,289
Total Fund Balance (Deficit)	1,381,858	(80,393)	292,443	58,329	-	1,652,237
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,382,459	\$ 47,286	\$ 292,443	\$ 58,329	\$ (127,373)	\$ 1,653,144

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

**REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
June 30, 2023**

Total fund balances - governmental funds	\$ 1,652,237
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, net of accumulated depreciation of \$113,855.	<u>73,636</u>
Net position of governmental activities	<u><u>\$ 1,725,873</u></u>

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

REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2023

	General Fund	Education Fund	Institute Fund	Other Nonmajor Funds	Eliminations	Total Governmental Funds
REVENUES						
Local sources	\$ 144,579	\$ 132,697	\$ 40,081	\$ 7,853	\$ -	\$ 325,210
State sources	232,209	995,593	-	1,354	-	1,229,156
Federal sources	-	154,539	-	-	-	154,539
Interest	17,369	237	17,002	3,187	-	37,795
Total revenues	<u>394,157</u>	<u>1,283,066</u>	<u>57,083</u>	<u>12,394</u>	<u>-</u>	<u>1,746,700</u>
EXPENDITURES						
Instructional services						
Salaries	1,125	668,513	-	-	-	669,638
Employee benefits	2,563	111,457	-	-	-	114,020
Pension expense	107	37,406	-	-	-	37,513
OPEB expense	2	596	-	-	-	598
Purchased services	7,537	173,971	22,083	4,470	-	208,061
Supplies and materials	19,681	97,284	-	-	-	116,965
Other	3,420	-	-	-	-	3,420
Intergovernmental						
Payments to other governmental units	2,789	128,050	-	-	-	130,839
Capital outlay	-	26,725	1,575	-	-	28,300
Total expenditures	<u>37,224</u>	<u>1,244,002</u>	<u>23,658</u>	<u>4,470</u>	<u>-</u>	<u>1,309,354</u>
Net change in fund balances (deficits)	356,933	39,064	33,425	7,924	-	437,346
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>1,024,925</u>	<u>(119,457)</u>	<u>259,018</u>	<u>50,405</u>	<u>-</u>	<u>1,214,891</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 1,381,858</u>	<u>\$ (80,393)</u>	<u>\$ 292,443</u>	<u>\$ 58,329</u>	<u>\$ -</u>	<u>\$ 1,652,237</u>

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

REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2023

Net change in fund balances	\$	437,346
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures and proceeds from disposals as revenue. However, in the Statement of Activities the cost of those assets, which meet capitalization requirements, is allocated over their estimated useful lives and reported as depreciation expense and gains and losses are reported on disposals.

Capital outlay	\$	28,300		
Depreciation expense		(13,202)		15,098

Change in net position of governmental activities	\$	452,444
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The notes to the financial statements are an integral part of this statement.

REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
PROPRIETARY FUNDS
June 30, 2023

	Business-Type Activities Enterprise Funds		
	<u>Workshops</u>	<u>Fingerprinting</u>	<u>Total</u>
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	<u>\$ 121,997</u>	<u>\$ 105,939</u>	<u>\$ 227,936</u>
TOTAL ASSETS	<u>121,997</u>	<u>105,939</u>	<u>227,936</u>
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION			
Unrestricted	<u>121,997</u>	<u>105,939</u>	<u>227,936</u>
TOTAL NET POSITION	<u><u>\$ 121,997</u></u>	<u><u>\$ 105,939</u></u>	<u><u>\$ 227,936</u></u>

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

REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -
MODIFIED CASH BASIS
PROPRIETARY FUNDS
For the Year Ended June 30, 2023

	Business-Type Activities Enterprise Funds		
	Workshops	Fingerprinting	Total
Operating Revenues			
Charges for services	\$ 23,025	\$ 29,274	\$ 52,299
Operating Expenses			
Salaries	14,625	-	14,625
Employee benefits	373	-	373
Purchased services	3,858	9,436	13,294
Supplies and materials	2,568	2,878	5,446
Other	175	-	175
Total operating expenses	21,599	12,314	33,913
Operating Income (Loss)	1,426	16,960	18,386
Nonoperating Revenues (Expenses)			
Interest	6,522	5,727	12,249
Total Nonoperating Revenues (Expenses)	6,522	5,727	12,249
Change in Net Position	7,948	22,687	30,635
Net Position, Beginning of Year	114,049	83,252	197,301
Net Position, End of Year	\$ 121,997	\$ 105,939	\$ 227,936

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

REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
STATEMENT OF CASH FLOWS - MODIFIED CASH BASIS
PROPRIETARY FUNDS
For the Year Ended June 30, 2023

	Business-Type Activities Enterprise Funds		
	Workshops	Fingerprinting	Total
Cash Flows from Operating Activities:			
Receipts from customers	\$ 23,025	\$ 29,274	\$ 52,299
Payments to suppliers and providers for goods and services	(6,601)	(12,314)	(18,915)
Payments to employees	(14,998)	-	(14,998)
Net cash provided by (used for) operating activities	<u>1,426</u>	<u>16,960</u>	<u>18,386</u>
Cash Flows from Investing Activities			
Interest earned on deposits	<u>6,522</u>	<u>5,727</u>	<u>12,249</u>
Net cash provided by (used for) investing activities	<u>6,522</u>	<u>5,727</u>	<u>12,249</u>
Net increase (decrease) in cash and cash equivalents	7,948	22,687	30,635
Cash and cash equivalents - Beginning of year	<u>114,049</u>	<u>83,252</u>	<u>197,301</u>
Cash and cash equivalents - End of year	<u><u>\$ 121,997</u></u>	<u><u>\$ 105,939</u></u>	<u><u>\$ 227,936</u></u>
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:			
Operating income (loss)	<u>\$ 1,426</u>	<u>\$ 16,960</u>	<u>\$ 18,386</u>
Net cash provided by (used for) operating activities	<u><u>\$ 1,426</u></u>	<u><u>\$ 16,960</u></u>	<u><u>\$ 18,386</u></u>

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

REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
STATEMENT OF FIDUCIARY NET POSITION - MODIFIED CASH BASIS
FIDUCIARY FUNDS
June 30, 2023

	<u>Custodial Funds</u>
ASSETS	
Cash and cash equivalents	<u>\$ 759,492</u>
TOTAL ASSETS	<u><u>\$ 759,492</u></u>
NET POSITION	
Restricted for	
Individuals, organizations, and other governments	<u>\$ 759,492</u>
TOTAL NET POSITION	<u><u>\$ 759,492</u></u>

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

REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - MODIFIED CASH BASIS
FIDUCIARY FUNDS
For the Year Ended June 30, 2023

	<u>Custodial Funds</u>
ADDITIONS	
Governmental grants	\$ 457,870
County school facility tax	9,037,477
Interest income	<u>1,001</u>
Total Additions	<u>9,496,348</u>
DEDUCTIONS	
Payments to other governments	<u>9,502,494</u>
Total Deductions	<u>9,502,494</u>
Net Increase (Decrease) in Fiduciary Net Position	<u>(6,146)</u>
Net Position, Beginning of Year	<u>765,638</u>
Net Position, End of Year	<u><u>\$ 759,492</u></u>

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

REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Regional Office of Education #30 was formed under the provisions of the State of Illinois, Illinois State Board of Education.

The accounting policies and presentation of the basic financial statements of the Regional Office of Education #30 have been prepared in conformity with the modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles, as applicable to governments. The Governmental Accounting Standards Board (“GASB”) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

A. Date of Management’s Review

Management has evaluated subsequent events through June 12, 2025, the date when the financial statements were available to be issued.

B. Financial Reporting Entity

The Regional Office operates under the School Code (Articles 5/3 and 5/3A of *Illinois Compiled Statutes*, Chapter 105). The Regional Office of Education #30 encompasses Alexander, Jackson, Perry, Pulaski, and Union Counties. The Regional Superintendent of Schools (Regional Superintendent) serves as chief administrative officer of the Regional Office of Education #30 and is elected pursuant to Article 3, *Illinois Compiled Statutes*, Chapter 105.

The Regional Superintendent is charged with the responsibility for township fund lands; registration of the names of applicants for scholarships to State controlled universities; examinations and related duties; visitation of public schools; direction of teachers and school officers; to serve as the official advisor and assistant of school officers and teachers; to conduct teachers’ institutes as well as to aid and encourage the formation of other teachers meetings and assist in their management; evaluate the schools in the region; examine evidence of indebtedness; to file and keep returns of elections required to be returned to the Regional Superintendent’s office; and to file and keep the reports and statements returned by school treasurer’s and trustees.

The Regional Superintendent is also charged with the responsibilities of conducting a special census, when required; providing notice of money distributed to treasurers, board presidents, clerks, and secretaries of the school districts on or before each September 30; maintenance of a map and numbering of the Regional Office of Education #30’s districts; providing township treasurers with a list of district treasurers; inspecting and approving building plans which comply with State law; to perform and report on annual building inspections; investigating bus drivers for valid bus driver permits and taking related action as may be required; maintaining a list of unfilled teaching positions; and to carry out other related duties required or permitted by law.

**REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Financial Reporting Entity (Concluded)

The Regional Superintendent is responsible for inspection and approval or rejection of school treasurer's bonds. The Regional Superintendent is also required to provide the State Board of Education with an affidavit showing that the treasurers of school districts under the Regional Superintendent's control are properly bonded. 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 Superintendent is required to provide opinions and advice related to controversies under school law.

For the period ended June 30, 2023, the Regional Office of Education #30 applied for, received, and administered numerous State and federal programs and grants in assistance and support of the educational activities of the school districts in Alexander, Jackson, Perry, Pulaski, and Union Counties. Such activities are reported as a single major fund (Education Fund).

C. Scope of Reporting Entity

The Regional Office of Education #30's reporting entity includes all related organizations for which they exercise oversight responsibility.

The Regional Office of Education #30 has developed criteria to determine whether outside agencies with activities which benefit the citizens of the region, including districts or joint agreements which serve pupils from numerous regions, should be included in its financial reporting entity. The criteria include, but are not limited to, whether the Regional Office of Education #30 exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships.

The districts and joint agreements have been determined not to be a part of the reporting entity after applying the manifesting of oversight, scope of public service, and special financing relationships criteria and are therefore excluded from the accompanying financial statements because the Regional Office of Education #30 does not control the assets, operations, or management of the districts or joint agreements. In addition, the Regional Office of Education #30 is not aware of any entity, which would exercise such oversight as to result in the Regional Office of Education #30 being considered a component unit of the entity.

Based on the criteria above, any expenditures paid through the funds of Alexander, Jackson, Perry, Pulaski, and Union Counties, for the operation of the Regional Office of Education #30, are not included in the reporting entity because it is the county boards that authorize, oversee, and control these expenditures.

**REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Government-Wide and Fund Financial Statements

The Regional Office of Education #30's government-wide financial statements include a Statement of Net Position and a Statement of Activities and report information on all of the non-fiduciary activities of the Regional Office of Education #30. The effect of interfund activity has been removed from these statements. Governmental activities are supported by intergovernmental revenues and are reported separate from business-type activities, which rely, to a significant extent, on fees and charges for support.

The Statement of Net Position includes all of the Regional Office of Education #30's assets, including capital assets and liabilities in accordance with the modified cash basis of accounting. The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function. 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 proprietary funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and reported in a single column.

Certain eliminations have been made as prescribed by GASB Statement No. 34 regarding 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 proprietary fund Statement of Net Position and as transfers in/out on the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances and 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. Interfund activities between governmental funds and business-type funds remain as due to/due from or transfers in/out on the government-wide financial statements. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and business-type activities.

The purpose of interfund borrowing and permanent transfers is to cover temporary or permanent short falls in cash flow within grant programs and funds.

Governmental Fund Financial Statements include a Balance Sheet – Modified Cash Basis and a Statement of Revenues, Expenditures, and Changes in Fund Balances – Modified Cash Basis 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.

**REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Government-Wide and Fund Financial Statements (Concluded)

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

E. Measurement Focus and Basis of Accounting

The government-wide statements and proprietary funds report using the economic resource measurement focus, within the limitations of the modified cash basis of accounting as defined in the next paragraph, while the governmental fund financial statements report using the current financial resources measurement focus. Since the governmental fund financial statements are presented on a different measurement focus than the government-wide statements (due mainly to the inclusion of capital assets in the government-wide presentation) a reconciliation is presented, which briefly explains the adjustments necessary to transform the fund based financial statements into the governmental column of the government-wide presentation.

Basis of accounting refers to when revenues received and expenses or expenditures disbursed are recognized in the accounts and how they are reported on the financial statements. The Regional Office of Education #30's financial statements are presented in accordance with a modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) as established by the Governmental Accounting Standards Board. This basis of accounting involves modification to the cash basis of accounting to report in the Statement of Net Position – Modified Cash Basis cash transactions or events that provide a benefit or result in an obligation that covers a period greater than the period in which the cash transaction or event occurred. Such reported balances include capital assets arising from cash transactions or events. Modified cash basis financial statements omit recognitions of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions, with the exception of interfund receivables and payables. Their revenues are recognized when they are received, and expenses or expenditures are recognized when paid. GAAP requires the recognition of revenue when it becomes "measurable" and "available" as net current assets and, generally, expenses or expenditures when the related fund liability is incurred.

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. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Under the terms of grant agreements, Regional Office of Education #30 funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted resources available to finance the program. It is Regional Office of Education #30's policy to first apply restricted funds, then unrestricted resources as they are needed. For unrestricted funds, committed funds are used first, then assigned funds, then unassigned if any.

REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Fund Accounting

The Regional Office of Education #30 uses funds to maintain its financial records during the year. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund balances, revenues, and expenditures or expenses, as appropriate. Fund accounting segregates funds according to their intended purposes and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. The Regional Office of Education #30 uses governmental, proprietary, and fiduciary funds.

Governmental Funds

Governmental funds are those through which most governmental functions of the Regional Office of Education #30 are typically reported. Reporting for governmental funds focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance.

As prescribed by GASB Statement No. 34, governmental fund reporting focuses on the major funds, rather than on the fund type. There is a two-step process for determining if a fund should be reported as a major fund: 1) total assets, liabilities, revenues, or expenditures/expenses (excluding extraordinary items) of an individual fund are at least 10% of the corresponding total for the fund type, and 2) total assets, liabilities, revenues, or expenditures/expenses (excluding extraordinary items) of an individual fund are at least 5% of the corresponding total for the total of all governmental and proprietary funds combined. Funds that do not meet the major fund determination requirements are reported in aggregate as nonmajor funds. The Regional Office of Education #30 has presented all major funds that met the above qualifications.

The Regional Office of Education #30 reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the Regional Office of Education #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 #30. The General Fund is always considered a major fund. Included in this fund are:

County Facility Tax – To accumulate 1% of the county school sales tax as administrative remuneration to support expenses of the Regional Office.

General Operations – To accumulate miscellaneous receipt and disbursements to support the day-to-day expenses of the Regional Office.

General State Aid – To account for general state aid monies received and used to provide assistance with other regional office programs.

**REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Fund Accounting (Continued)

Governmental Funds (Continued)

General State Aid – Soar HS Safe Schools – To account for general state aid monies received for the Regional Office of Education #30's safe school for high school students.

General State Aid – Soar MS Safe Schools – To account for general state aid monies received for the Regional Office of Education #30's safe school for middle school students.

School Service – To account for non-grant related monies received and expended that are not recorded into another fund.

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

Technology Learning – Technology Centers – To provide special grant funds for Regional Office of Education #30 for technology services.

Coats 4 Kids – A collaborative effort of ROE 30, ROE 20, and ROE 21 to provide clothing for students in need living in 18 counties in southern Illinois, including Alexander, Jackson, Perry, Pulaski, and Union Counties. The Egyptian Building Trades is the primary funding organization.

Major Special Revenue Funds – Special Revenue Funds are used to account for and report the proceeds of specific revenue sources (other than fiduciary or major capital projects) that are restricted to expenditures for specified purposes. Major special revenue funds include the following:

Education – This 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 as follows:

Career and Technical Education (CTE) Ed Employment – To account for funding from the Jackson/Perry Counties Regional Delivery System to provide specialized CTE programs of quality for students who are enrolled in a participating school district; to assure that all students are given the opportunity to have the experiences necessary to achieve realistic CTE goals; to provide the needed educational facilities and to employ a director and other professional staff for such programs as may be required; and to provide for the administration and efficient financing of such programs.

Digital Equity – To provide students with technology tools and home internet access necessary for technology-rich remote learning experiences.

Elementary and Secondary School Emergency Relief 2 (ESSER 2) – COVID-19 relief funds to be used to continue to provide education services to public and non-public school students and to support the on-going functionality of the Regional Office of Education #30.

**REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Fund Accounting (Continued)

Governmental Funds (Continued)

Grow Your Own – This is a grant awarded to Southern Illinois University at Carbondale, which in turn has contracted with the Regional Office of Education #30 to perform the services related to the grant. The grant's purpose is to create special education teacher cohorts, professional development programming to support the recruitment and retention of teachers in hard-to-staff schools, the gathering of analysis of data to assist in policy and programming, and the creation of a website with searchable data of teacher shortages and professional development courses for recruitment and retention.

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

McKinney-Vento Education for Homeless Children ARP – The fund provides educational services to improve the identification and enrollment of homeless children and youth in Alexander, Jackson, Perry, Pulaski, and Union County schools through professional development of the educational staff and community awareness and training.

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.

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

School Lunch and Breakfast – This fund accounts for State and federal monies to provide reimbursement of meals through the school lunch and breakfast program and free or reduced-price meals for students enrolled in the Regional Safe School program.

Social Emotional Learning (SEL) – To help districts identify, develop, and implement a comprehensive plan to address the safety and well-being needs of students and staff.

Truants Alternative/Optional Education (TAOEP) – To account for a grant from the State which is devoted to ensuring that each referred at-risk student will be provided with individualized educational and supplemental services that meet the holistic needs of students in pursuit of their educational development. TAOEP offerings include: identification of at-risk students and dropouts, truancy intervention services, academic intervention and remediation, parental skills development, and network with community agencies and businesses.

**REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Fund Accounting (Concluded)

Governmental Funds (Concluded)

Institute Fund – This fund accounts for teacher license registration, issuance, and evaluation fees for processing licenses and expenses to promote the professional growth of teachers and school personnel. All funds generated remain restricted until expended only on the aforementioned activities.

Nonmajor Special Revenue Funds – Special Revenue Funds are used to account for and report the proceeds of specific revenue sources (other than fiduciary or major capital projects) that are restricted to expenditures for specified purposes. Nonmajor special revenue funds include the following:

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

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

Proprietary Funds

Proprietary funds reported are enterprise funds which 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 financial 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 #30 reports the following major proprietary funds:

Workshops – To account for the workshop registration fees and expenses related to workshops sponsored by the Alexander, Jackson, Perry, Pulaski, and Union Counties Regional Office of Education #30.

Fingerprinting – To account for the administration of the fingerprinting program.

Fiduciary Funds

Fiduciary funds reported are agency funds which are used to account for assets held by the Regional Office of Education #30 in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These funds are custodial in nature (assets and liabilities) and do not involve measurement of results of operations. Agency funds include the following:

Distributive Fund – To distribute monies received from the Illinois State Board of Education, the Department of Natural Resources, and the State of Illinois (School Facility Occupation Tax) to the applicable school districts and other entities.

**REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Governmental Fund Balances

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

Nonspendable Fund Balance – The portion of a governmental fund’s fund balance that is not available to be spent, either short term or long term, in either its form or through legal restrictions. The Regional Office of Education #30 has no nonspendable fund balances.

Restricted Fund Balance – The portion of a governmental fund’s fund balance that is subject to external enforceable legal restrictions. The following Education Fund account fund balance is restricted by grant agreement or contract: McKinney Education for Homeless Children, ROE/ISC Operations, School Lunch and Breakfast, and Truants Alternative/Optional Education. The following fund balances are restricted by Illinois Statute: Institute, Bus Driver Training, 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. The Regional Office of Education #30 has no committed fund balances.

Assigned Fund Balance – The portion of a governmental fund’s fund balance for which an intended use of resources has been denoted. The accounts presented with assigned fund balances are specified for a particular purpose by the Regional Superintendent. The following General Fund accounts have been assigned: School Service, Special Programs, Technology Learning – Technology Centers, and Coats 4 Kids.

Unassigned Fund Balance – Available expendable financial resources in a governmental fund that are not designated for a specific purpose. The following General Fund accounts have unassigned fund balances: County Facility Tax, General Operations, General State Aid, General State Aid – Soar HS Safe Schools, and General State Aid – Soar MS Safe Schools. The following Education Fund accounts have an unassigned fund deficit: CTE Ed Employment, Digital Equity, Grow Your Own, McKinney Education for Homeless Children – ARP, and Social Emotional Learning.

**REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Net Position

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 related to those assets.

Unrestricted net position – The net amount of the assets and liabilities that are not included in the determination of net investment in capital assets or the restricted component of net position.

The governmental activities column on the statement of net position reports a restricted amount of \$397,777, of which, \$350,772 is restricted by enabling legislation.

I. Cash and Cash Equivalents

Cash and cash equivalents consist of cash on deposit. The Regional Office of Education #30 considers all liquid investments with a maturity of three months or less when purchased to be cash equivalents.

J. Interfund Receivables and Payables

Activity between funds that is 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. Any balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

K. Capital Assets

Capital assets purchased or acquired with an original cost of \$1,000 or more and estimated useful lives of greater than one year are recorded at historical cost or estimated historical cost. Contributed assets are recorded at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

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

Computer equipment	3-5 years
Office equipment and furniture	5-10 years
Other equipment	5-20 years
Buildings	39 years

Capital assets in the governmental fund financial statements are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

**REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

L. Estimates

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

M. Budget Information

The Regional Office of Education #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: Digital Equity, ESSER II, Regional Safe Schools, ROE/ISC Operations, and Truants Alternative/Optional Education.

N. Interest on Distributive Fund Accounts

The Regional Office of Education #30 has agreements with all districts in the region whereby the Regional Office of Education #30 is allowed to keep the interest received on Distributive Fund receipts for expenditures benefiting all districts.

O. New Accounting Pronouncements

In 2023, the Regional Office of Education #30 implemented Governmental Accounting Standards Board (GASB) Statement No. 91, *Conduit Debt Obligations*, GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, Statement No. 96, *Subscription-Based Information Technology Arrangements*, and a portion of GASB Statement 99, *Omnibus 2022*.

GASB Statement No. 91 provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. GASB Statement No. 94 intends to improve financial reporting by addressing issues related to public-private and public-public partnerships (PPPs) and provides guidance for accounting and financial reporting for availability payment arrangements (APAs). GASB Statement No. 96 provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). The portion of GASB Statement No. 99 intends to enhance comparability in accounting and financial reporting and improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees related to leases, public-private and public-public partnerships, and subscription-based information technology arrangements.

The implementation of GASB Statement Nos. 91, 94, 96, and 99 had no impact on the modified cash basis financial statements of the Regional Office of Education #30.

**REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023**

NOTE 2: CASH AND CASH EQUIVALENTS

The *Illinois Compiled Statutes* authorize the Regional Office of Education #30 to make deposits and invest in U.S. Government, State of Illinois and municipal securities, certificates of deposit or time savings deposits insured by the FDIC, mortgage notes, bonds, or debentures issued by the Federal Housing Administration, bonds and other obligations of the Federal National Mortgage Association, commercial paper rated within the three highest classifications by at least two standard rating services, credit union shares, and the Illinois Public Treasurer's Investment Pool.

A. Deposits

At June 30, 2023, the carrying amount of the Regional Office of Education #30's government-wide and fiduciary fund deposits were \$1,881,080 and \$759,492, respectively, and the bank balances were \$1,926,983 and \$767,566, respectively. The difference between the above amounts primarily represents checks and/or deposits that have been issued or received but have not yet cleared the bank as of June 30, 2023.

At June 30, 2023, \$255,501 of the Regional Office of Education #30's cash deposits were insured by the Federal Deposit Insurance Corporation. Of the remaining amount, \$2,430,974 was collateralized by securities pledged by the Regional Office of Education #30's financial institution in the name of the Regional Office and \$8,074 was invested in the Illinois Money Market Fund.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the Regional Office of Education #30's deposits may not be returned to it. The Regional Office of Education #30 does not have a formal deposit policy for custodial credit risk but follows the Public Funds Investment Act (30 ILCS 235/2 and 6), and Section 8-7 of the School Code.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. The Regional Office of Education #30 does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

The Regional Office of Education #30 is allowed to invest in securities as authorized by Section 2 and 6 of the Public Funds Investment Act (30 ILCS 235/2 and 6), and Section 8-7 of the School Code. The Regional Office of Education #30 has no investment policy that would further limit its investment choices. As of June 30, 2023, the Regional Office of Education #30 was in compliance with these guidelines.

**REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023**

NOTE 2: CASH AND CASH EQUIVALENTS (CONCLUDED)

B. Investments

At June 30, 2023, the carrying amount and bank balance of the Regional Office of Education #30's deposits in the Illinois Funds Money Market Fund for fiduciary funds was \$0 and \$8,074, respectively. This fund enables custodians of public funds an investment option with a competitive rate of return on fully collateralized investments and immediate access to the funds. These deposits are included in cash and cash equivalents in the Regional Office of Education #30's fiduciary funds.

Credit Risk

At June 30, 2023, the Illinois Funds Money Market Fund had a Fitch's AAmmf rating. The pool is audited annually by an outside, independent auditor and copies of the report are distributed to participants. Although not subject to direct regulatory oversight, the fund is administered by the Illinois State Treasurer in accordance with the provisions of the Illinois Public Funds Investment Act, 30 ILCS 235. All investments are fully collateralized.

Interest Rate Risk

The Illinois Funds Money Market Fund, created by the Illinois General Assembly, enables custodians of public funds an investment option with a competitive rate of return on fully collateralized investments and immediate access to the funds. The investment policy of the Illinois Funds Money Market Fund states that, unless authorized specifically by the Treasurer, a minimum of 75% of its investments shall have less than one-year maturity and no investment shall exceed two years maturity.

Concentration of Credit Risk

Unless specifically authorized by the Treasurer, the Illinois Funds Money Market Fund's investment policy limits investment categories to not exceed 25% of the portfolio, with the exception of cash equivalents and U.S. Treasury securities. Further, certificates of deposit cannot exceed 10% of any single financial institution's total deposits.

NOTE 3: RETIREMENT FUND COMMITMENTS

A. IMRF Plan Description

The Regional Office of Education #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 #30's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the following "Benefits Provided" section of this document. Details of all benefits are available from IMRF. 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 Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 3: RETIREMENT FUND COMMITMENTS (CONTINUED)

A. IMRF Plan Description (Continued)

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired *on or after* January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms

As of December 31, 2022, the following employees were covered by the benefit terms:

Retirees and Beneficiaries Currently Receiving Benefits	17
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	18
Active Plan Members	13
	<hr style="border-top: 1px solid black; border-bottom: 3px double black;"/>
	48

**REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023**

NOTE 3: RETIREMENT FUND COMMITMENTS (CONTINUED)

A. IMRF Plan Description (Concluded)

Contributions

As set by statute, the Regional Office of Education #30's Regular Plan Members are required to contribute 4.5% 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 Regional Office of Education #30's annual contribution rate for calendar year 2023 and 2022 was 8.79% and 13.92%, respectively. For the fiscal year ended 2023, the Regional Office of Education #30 contributed \$36,530 to the plan. The Regional Office of Education #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 IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Because of the use of the modified cash basis of accounting framework in the preparation of these financial statements, the Regional Office of Education #30's net pension liability is not reported in the financial statements as a liability. In accordance with the modified cash basis of accounting, pension expenditures are only reported when contributions are paid by the Regional Office of Education #30 to the plan.

B. Teachers' Retirement System of the State of Illinois

The Regional Office of Education #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. TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. 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 TRS Board of Trustees is responsible for the System's administration.

TRS issues a publicly available financial report that can be obtained at <https://trsil.org/financial/acfrs/fy2022>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

Benefits Provided

TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest consecutive years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service.

**REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023**

NOTE 3: RETIREMENT FUND COMMITMENTS (CONTINUED)

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

Benefits Provided (Concluded)

Tier II members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the highest four. Disability provisions for Tier II are identical to those of Tier I. Death benefits are payable under a formula that is different from Tier I.

Essentially all Tier I retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier II annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional Tier III hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2026. One program allows retiring Tier I members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier I and Tier II members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the State of Illinois.

Contributions

The State of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90 percent of the total actuarial liabilities of the System by the end of fiscal year 2045.

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2022, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the Regional Office of Education #30.

On-behalf contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the Regional Office of Education #30.

**REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023**

NOTE 3: RETIREMENT FUND COMMITMENTS (CONCLUDED)

B. Teachers' Retirement System of the State of Illinois (Concluded)

Contributions (Concluded)

2.2 formula contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. This contribution rate is specified by statute. Contributions for the year ending June 30, 2023 were \$518.

Federal and special trust fund contributions. When TRS members are paid from federal and special trust funds administered by the Regional Office of Education #30, there is a statutory requirement for the Regional Office of Education #30 to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018.

Previously, employer contributions for employees paid from federal and special trust funds were at the same as the State contribution rate to TRS and were much higher.

For the year ended June 30, 2023, the employer pension contribution was 10.49 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2023, salaries totaling \$4,432 were paid from federal and special trust funds that required employer contributions of \$465.

Employer retirement cost contributions. Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The Regional Office of Education #30 is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal allotment if those days are used as TRS service credit. For the year ended June 30, 2023, the Regional Office of Education #30 made no payments to TRS for employer contributions due on salary increases in excess of 6 percent or for sick leave days granted in excess of the normal annual allotment.

C. Aggregate Disclosure of Pension Expense

The Regional Office of Education #30 contributed \$37,513 in aggregate for TRS and IMRF for the year ended June 30, 2023.

**REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023**

NOTE 4: OTHER POST-EMPLOYMENT BENEFITS

A. Teachers' Health Insurance Security Fund

THIS Plan Description

The Regional Office of Education #30 participates in the Teachers' Health Insurance Security (THIS) fund. The THIS fund is a non-appropriated trust fund held outside the State Treasury, with the State Treasurer as custodian. Additions deposited into the Trust are for the sole purpose of providing the health benefits to retirees, as established under the plan, and associated administrative costs. The THIS fund is a cost-sharing multiple-employer defined benefit post-employment healthcare plan that covers retired employees of participating employers throughout the State of Illinois, excluding the Chicago Public School System. THIS health coverage includes provisions for medical, prescription, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits. Annuitants may participate in the State administered Preferred Provider Organization plan or choose from several managed care options. As a result of the Governor's Executive Order 12-01, the responsibilities in relation to THIS were transferred to the Illinois Department of Central Management Services (CMS) as of July 1, 2013. The CMS administers the plan with the cooperation of the Teachers' Retirement System (TRS).

Benefits Provided

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the eligibility and benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. The plan is administered by Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 required all active contributors to TRS who are not employees of the State to make a contribution to the THIS Fund.

A 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 #30.

Employer Contributions to the THIS Fund

The Regional Office of Education #30 also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.67% during the years ended June 30, 2023 and 2022. For the years ended June 30, 2023 and 2022, the Regional Office paid \$598 and \$1,165 to the THIS Fund, respectively, which was 100% of the required contributions.

**REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023**

NOTE 4: OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

A. Teachers' Health Insurance Security Fund (Concluded)

Further Information on THIS Fund

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 Post-Employment Benefits

The Regional Office of Education #30 has limited participation in the Jackson County Health Insurance Plan (OPEB Plan), a single-employer defined-benefit post-employment healthcare plan to retirees who participate in the IMRF retirement plan. This plan extends the same health benefits to annuitants as to active employees in the IMRF plan. The Governmental Accounting Standards Board (GASB) issued Statement No.'s 74 and 75 that established generally accepted accounting principles for the annual financial statements for post-employment benefit plans other than pension plans. The required information is as follows:

Eligibility Provisions

Employees are eligible to retire from the Regional Office of Education #30 and continue their health coverage after meeting the age and service requirements for retirement.

IMRF full-time employees age 50 with at least 10 years of service are covered.

Benefits Provided

The Regional Office of Education #30 provides continued health insurance coverage at the blended employer rate to all eligible Regional Office of Education #30 retirees in accordance with Illinois Compiled Statutes, which creates an implicit subsidy of retiree health insurance. Retirees pay a portion of the premium based on the retiree's age and years of services. Eligible spouse or dependent coverage may continue should the retiree coverage terminate under COBRA provisions when an applicable qualifying event occurs. The spouse or dependent is responsible for the full cost of the coverage.

REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 4: OTHER POST-EMPLOYMENT BENEFITS (CONCLUDED)

B. Other Post-Employment Benefits (Concluded)

Funding Policy

There is no funding policy that exists for the post-retirement plan at this time.

Contributions

The contribution policy is pay as you go. There were no contributions paid to the plan during the fiscal year ended June 30, 2023.

Other

Details of the OPEB Plan are available in Jackson County's audit report for the year ended November 30, 2022. The report may be obtained by writing to the Finance Department, Jackson County, 1001 Walnut Street, Murphysboro, IL 62966.

NOTE 5: BOND

The Illinois School Code (105 ILCS 5/2) directs the Regional Office of Education #30 to execute a bond of not less than \$100,000 on the Regional Superintendent. The Regional Office of Education #30 has secured and maintained such a bond with coverage of \$400,000 on the Regional Superintendent.

NOTE 6: INTERFUND RECEIVABLES AND PAYABLES

Interfund due to / from other fund balances at June 30, 2023 consist of the following individual due to / from other funds in the governmental funds Balance Sheet. Balances of the same fund type were eliminated in the government-wide Statement of Net Position. The purpose of interfund borrowing was to provide cash to funds that were awaiting reimbursements from grantors.

Fund	Due From Other Funds	Due to Other Funds
General Fund – General Operations	\$ 127,373	\$ -
Major Special Revenue Fund – Education Fund		
CTE Ed Employment	-	2,206
Digital Equity	-	18,359
Grow Your Own		5
McKinney Education for Homeless Children – ARP	-	40,201
Social Emotional Learning	-	66,602
	<u>\$ 127,373</u>	<u>\$ 127,373</u>

**REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023**

NOTE 7: INTERFUND TRANSFERS

During the year ended June 30, 2023, the Regional Office of Education #30 made no interfund transfers.

NOTE 8: CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023 was as follows:

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
Governmental activities:				
Capital assets, being depreciated				
Equipment	\$ 67,191	\$ 28,300	\$ -	\$ 95,491
Building	92,000	-	-	92,000
Total capital assets being depreciated	<u>159,191</u>	<u>28,300</u>	<u>-</u>	<u>187,491</u>
Less accumulated depreciation for				
Equipment	41,479	10,843	-	52,322
Building	59,174	2,359	-	61,533
Total accumulated depreciation	<u>100,653</u>	<u>13,202</u>	<u>-</u>	<u>113,855</u>
Governmental activities capital assets, net	<u>\$ 58,538</u>	<u>\$ 15,098</u>	<u>\$ -</u>	<u>\$ 73,636</u>

Capital assets are depreciated using the straight-line method over the estimated useful lives of the assets. Depreciation expense of \$13,202 was charged to the governmental activities instructional services function on the government-wide Statement of Activities for the year ended June 30, 2023. Net investment in capital assets is the component of net position that reports capital assets net of accumulated depreciation.

NOTE 9: RISK MANAGEMENT

The Regional Office of Education #30 is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Regional Office of Education #30 has purchased commercial insurance to cover these risks. During the year ended June 30, 2023, there were no significant reductions in coverage. Also, there have been no settlement amounts which have exceeded insurance coverage in the past three years.

**REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023**

NOTE 10: ON-BEHALF PAYMENTS

The State of Illinois and Jackson County paid the following contributions on-behalf of the Regional Office of Education #30:

State of Illinois:

Regional Superintendent Salary	\$ 127,908
Regional Superintendent Benefits (includes State paid insurance)	27,633
Assistant Regional Superintendent Salaries	111,918
Assistant Regional Superintendent Benefits (includes State paid insurance)	26,663
	<hr/> 294,122
ROE #30's Share of TRS Pension Expense	95,940
ROE #30's Share of THIS OPEB (Benefit) Expense	25,266
Total State of Illinois	<hr/> 415,328 <hr/>

Jackson County:

Salaries	41,961
Employee Benefits	22,049
Other	1,864
Total Jackson County	<hr/> 65,874 <hr/>

Total On-Behalf	<hr/> \$ 481,202 <hr/>
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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.

Because the Regional Office prepares their financial statements in accordance with the modified cash basis of accounting, which is a basis other than accounting principles generally accepted in the United States of America, the on-behalf payments are not reflected in the Regional Office's financial statements.

NOTE 11: LEASE COMMITMENTS

The Regional Office of Education #30 entered into an annual operating lease for its office annex through September 1, 2016, and a month-to-month lease thereafter. Rental expense for the year ended June 30, 2023 totaled \$15,000.

REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 12: DEFICIT FUND BALANCE/NET POSITION

The following individual funds carried a deficit fund balance at June 30, 2023:

Education Fund	
CTE Ed Employment	\$ 2,231
Digital Equity	18,359
Grow Your Own	5
McKinney Education for Homeless Children (ARP)	40,201
Social Emotional Learning	<u>66,602</u>
Total	<u>\$ 127,398</u>

In the Education Fund, the deficit is due to the Regional Office of Education #30 waiting on monies from its grantors for its cost reimbursement grants.

NOTE 13: CONTINGENCIES

The Regional Office of Education #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 #30 believes any adjustments that may arise will be insignificant to the Regional Office of Education #30's operations.

SUPPLEMENTARY INFORMATION

REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
COMBINING SCHEDULE OF ACCOUNTS - MODIFIED CASH BASIS
GENERAL FUND
June 30, 2023

	<u>County Facility Tax</u>	<u>General Operations</u>	<u>General State Aid</u>	<u>General State Aid - Soar HS Safe Schools</u>	<u>General State Aid - Soar MS Safe Schools</u>
Assets					
Cash and cash equivalents	\$ 90,614	\$ 39,340	\$ 519,645	\$ 236,584	\$ 249,248
Due from other funds	<u>-</u>	<u>127,373</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u><u>\$ 90,614</u></u>	<u><u>\$ 166,713</u></u>	<u><u>\$ 519,645</u></u>	<u><u>\$ 236,584</u></u>	<u><u>\$ 249,248</u></u>
Liabilities					
Payroll liabilities	\$ -	\$ -	\$ 117	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>117</u>	<u>-</u>	<u>-</u>
Fund Balance					
Assigned	-	-	-	-	-
Unassigned	<u>90,614</u>	<u>166,713</u>	<u>519,528</u>	<u>236,584</u>	<u>249,248</u>
Total Fund Balance	<u>90,614</u>	<u>166,713</u>	<u>519,528</u>	<u>236,584</u>	<u>249,248</u>
Total Liabilities and Fund Balance	<u><u>\$ 90,614</u></u>	<u><u>\$ 166,713</u></u>	<u><u>\$ 519,645</u></u>	<u><u>\$ 236,584</u></u>	<u><u>\$ 249,248</u></u>

REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
COMBINING SCHEDULE OF ACCOUNTS - MODIFIED CASH BASIS (CONCLUDED)
GENERAL FUND
June 30, 2023

	School Service	Special Programs	Technology Learning - Technology Centers	Coats 4 Kids	Total
Assets					
Cash and cash equivalents	\$ 82,519	\$ 3,682	\$ 32,933	\$ 521	\$ 1,255,086
Due from other funds	-	-	-	-	127,373
Total Assets	<u>\$ 82,519</u>	<u>\$ 3,682</u>	<u>\$ 32,933</u>	<u>\$ 521</u>	<u>\$ 1,382,459</u>
Liabilities					
Payroll liabilities	\$ 484	\$ -	\$ -	\$ -	\$ 601
Total Liabilities	<u>484</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>601</u>
Fund Balance					
Assigned	82,035	3,682	32,933	521	119,171
Unassigned	-	-	-	-	1,262,687
Total Fund Balance	<u>82,035</u>	<u>3,682</u>	<u>32,933</u>	<u>521</u>	<u>1,381,858</u>
Total Liabilities and Fund Balance	<u>\$ 82,519</u>	<u>\$ 3,682</u>	<u>\$ 32,933</u>	<u>\$ 521</u>	<u>\$ 1,382,459</u>

REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GENERAL FUND ACCOUNTS
For the Year Ended June 30, 2023

	County Facility Tax	General Operations	General State Aid	General State Aid - Soar HS Safe Schools	General State Aid - Soar MS Safe Schools
Revenues					
Local sources	\$ 89,752	\$ 5,776	\$ 25,477	\$ -	\$ -
State sources	-	-	97,542	72,331	62,336
Interest	862	4,202	-	-	-
Total Revenues	<u>90,614</u>	<u>9,978</u>	<u>123,019</u>	<u>72,331</u>	<u>62,336</u>
Expenditures					
Instructional services					
Salaries	-	-	1,125	-	-
Employee benefits	-	2,518	45	-	-
Pension expense	-	-	107	-	-
OPEB expense	-	-	2	-	-
Purchased services	-	763	6,570	-	-
Supplies and materials	-	-	1,634	-	172
Other	-	1,870	-	-	-
Intergovernmental					
Payments to other governmental units	-	2,789	-	-	-
Total Expenditures	<u>-</u>	<u>7,940</u>	<u>9,483</u>	<u>-</u>	<u>172</u>
Net Change in Fund Balance	90,614	2,038	113,536	72,331	62,164
Fund Balance, Beginning of Year	<u>-</u>	<u>164,675</u>	<u>405,992</u>	<u>164,253</u>	<u>187,084</u>
Fund Balance, End of Year	<u>\$ 90,614</u>	<u>\$ 166,713</u>	<u>\$ 519,528</u>	<u>\$ 236,584</u>	<u>\$ 249,248</u>

REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS (CONCLUDED)
GENERAL FUND ACCOUNTS
For the Year Ended June 30, 2023

	School Service	Special Programs	Technology Learning - Technology Centers	Coats 4 Kids	Total
Revenues					
Local sources	\$ 18,480	\$ -	\$ -	\$ 5,094	\$ 144,579
State sources	-	-	-	-	232,209
Interest	12,305	-	-	-	17,369
Total Revenue	<u>30,785</u>	<u>-</u>	<u>-</u>	<u>5,094</u>	<u>394,157</u>
Expenditures					
Instructional services					
Salaries	-	-	-	-	1,125
Employee benefits	-	-	-	-	2,563
Pension expense	-	-	-	-	107
OPEB expense	-	-	-	-	2
Purchased services	204	-	-	-	7,537
Supplies and materials	13,097	-	-	4,778	19,681
Other	1,550	-	-	-	3,420
Intergovernmental					
Payments to other governmental units	-	-	-	-	2,789
Total Expenditures	<u>14,851</u>	<u>-</u>	<u>-</u>	<u>4,778</u>	<u>37,224</u>
Net Change in Fund Balance	15,934	-	-	316	356,933
Fund Balance, Beginning of Year	<u>66,101</u>	<u>3,682</u>	<u>32,933</u>	<u>205</u>	<u>1,024,925</u>
Fund Balance, End of Year	<u>\$ 82,035</u>	<u>\$ 3,682</u>	<u>\$ 32,933</u>	<u>\$ 521</u>	<u>\$ 1,381,858</u>

REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
COMBINING SCHEDULE OF ACCOUNTS - MODIFIED CASH BASIS
EDUCATION FUND
June 30, 2023

	CTE Ed Employment	Digital Equity	ESSER II	Grow Your Own	McKinney Education for Homeless Children	McKinney Education for Homeless Children (ARP)
Assets						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 5,382	\$ -
Total Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,382</u>	<u>\$ -</u>
Liabilities						
Payroll liabilities	\$ 25	\$ -	\$ -	\$ -	\$ 281	\$ -
Due to other funds	2,206	18,359	-	5	-	40,201
Total Liabilities	<u>2,231</u>	<u>18,359</u>	<u>-</u>	<u>5</u>	<u>281</u>	<u>40,201</u>
Fund Balance (Deficit)						
Restricted	-	-	-	-	5,101	-
Unassigned	<u>(2,231)</u>	<u>(18,359)</u>	<u>-</u>	<u>(5)</u>	<u>-</u>	<u>(40,201)</u>
Total Fund Balance (Deficit)	<u>(2,231)</u>	<u>(18,359)</u>	<u>-</u>	<u>(5)</u>	<u>5,101</u>	<u>(40,201)</u>
Total Liabilities and Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,382</u>	<u>\$ -</u>

REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
COMBINING SCHEDULE OF ACCOUNTS - MODIFIED CASH BASIS (CONTINUED)
EDUCATION FUND
June 30, 2023

	Regional Safe Schools	ROE/ISC Operations	School Lunch and Breakfast	Social Emotional Learning	Truants Alternative/ Optional Education	Total
Assets						
Cash and cash equivalents	\$ -	\$ 7,661	\$ 33,425	\$ -	\$ 818	\$ 47,286
Total Assets	<u>\$ -</u>	<u>\$ 7,661</u>	<u>\$ 33,425</u>	<u>\$ -</u>	<u>\$ 818</u>	<u>\$ 47,286</u>
Liabilities						
Payroll liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 306
Due to other funds	-	-	-	66,602	-	127,373
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>66,602</u>	<u>-</u>	<u>127,679</u>
Fund Balance (Deficit)						
Restricted	-	7,661	33,425	-	818	47,005
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>(66,602)</u>	<u>-</u>	<u>(127,398)</u>
Total Fund Balance (Deficit)	<u>-</u>	<u>7,661</u>	<u>33,425</u>	<u>(66,602)</u>	<u>818</u>	<u>(80,393)</u>
Total Liabilities and Fund Balance	<u>\$ -</u>	<u>\$ 7,661</u>	<u>\$ 33,425</u>	<u>\$ -</u>	<u>\$ 818</u>	<u>\$ 47,286</u>

REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
MODIFIED CASH BASIS
EDUCATION FUND ACCOUNTS
For the Year Ended June 30, 2023

	CTE Ed Employment	Digital Equity	ESSER II	Grow Your Own	McKinney Education for Homeless Children	McKinney Education for Homeless Children (ARP)
Revenues						
Local sources	\$ 130,903	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-	-
Federal sources	-	8,118	1,712	-	110,355	12,342
Interest	237	-	-	-	-	-
Total Revenues	<u>131,140</u>	<u>8,118</u>	<u>1,712</u>	<u>-</u>	<u>110,355</u>	<u>12,342</u>
Expenditures						
Instructional services						
Salaries	98,735	-	-	-	8,046	-
Employee benefits	11,216	-	-	-	1,993	-
Pension expense	1,706	-	-	-	1,072	-
OPEB expense	27	-	-	-	17	-
Purchased services	1,081	-	-	-	4,622	2,473
Supplies and materials	-	18,359	-	230	4,054	1,930
Capital outlay	-	-	-	-	-	-
Intergovernmental						
Payments to other governmental units	-	-	-	-	26,093	45,582
Total Expenditures	<u>112,765</u>	<u>18,359</u>	<u>-</u>	<u>230</u>	<u>45,897</u>	<u>49,985</u>
Net Change in Fund Balance (Deficit)	18,375	(10,241)	1,712	(230)	64,458	(37,643)
Fund Balance (Deficit), Beginning of Year	<u>(20,606)</u>	<u>(8,118)</u>	<u>(1,712)</u>	<u>225</u>	<u>(59,357)</u>	<u>(2,558)</u>
Fund Balance (Deficit), End of Year	<u>\$ (2,231)</u>	<u>\$ (18,359)</u>	<u>\$ -</u>	<u>\$ (5)</u>	<u>\$ 5,101</u>	<u>\$ (40,201)</u>

REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
MODIFIED CASH BASIS (CONTINUED)
EDUCATION FUND ACCOUNTS
For the Year Ended June 30, 2023

	Regional Safe Schools	ROE/ISC Operations	School Lunch and Breakfast	Social Emotional Learning	Truants Alternative/ Optional Education	Total
Revenues						
Local sources	\$ -	\$ 897	\$ -	\$ -	\$ 897	\$ 132,697
State sources	66,078	310,876	89	93,094	525,456	995,593
Federal sources	-	-	22,012	-	-	154,539
Interest	-	-	-	-	-	237
Total Revenues	<u>66,078</u>	<u>311,773</u>	<u>22,101</u>	<u>93,094</u>	<u>526,353</u>	<u>1,283,066</u>
Expenditures						
Instructional services						
Salaries	53,775	124,726	-	41,730	341,501	668,513
Employee benefits	2,734	25,558	-	1,523	68,433	111,457
Pension expense	4,972	7,595	-	183	21,878	37,406
OPEB expense	79	121	-	3	349	596
Purchased services	368	73,540	15,156	2,877	73,854	173,971
Supplies and materials	4,150	45,750	-	2,512	20,299	97,284
Capital outlay	-	26,725	-	-	-	26,725
Intergovernmental						-
Payments to other governmental units	-	-	-	56,375	-	128,050
Total Expenditures	<u>66,078</u>	<u>304,015</u>	<u>15,156</u>	<u>105,203</u>	<u>526,314</u>	<u>1,244,002</u>
Net Change in Fund Balance (Deficit)	-	7,758	6,945	(12,109)	39	39,064
Fund Balance (Deficit), Beginning of Year	<u>-</u>	<u>(97)</u>	<u>26,480</u>	<u>(54,493)</u>	<u>779</u>	<u>(119,457)</u>
Fund Balance (Deficit), End of Year	<u>\$ -</u>	<u>\$ 7,661</u>	<u>\$ 33,425</u>	<u>\$ (66,602)</u>	<u>\$ 818</u>	<u>\$ (80,393)</u>

REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
(For the Period of July 1, 2022 - June 30, 2023)
EDUCATION FUND ACCOUNTS
DIGITAL EQUITY (PROJECT #22-4998-D2)
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual
	Original	Final	Amounts
Revenues			
Federal sources	\$ 20,491	\$ 20,491	\$ -
Total Revenues	<u>20,491</u>	<u>20,491</u>	<u>-</u>
Expenditures			
Instructional services			
Purchased services	10,000	2,007	-
Supplies and materials	10,491	18,484	18,359
Total Expenditures	<u>20,491</u>	<u>20,491</u>	<u>18,359</u>
Net Change in Fund Balance (Deficit)	<u>\$ -</u>	<u>\$ -</u>	(18,359)
Fund Balance (Deficit) - Beginning of Year			<u>-</u>
Fund Balance (Deficit) - End of Year			<u>\$ (18,359)</u>

REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
(For the Period of July 1, 2022 - June 30, 2023)
EDUCATION FUND ACCOUNTS
DIGITAL EQUITY (PROJECT #21-4998-DG)
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual
	Original	Final	Amounts
Revenues			
Federal sources	\$ 29,552	\$ 29,552	\$ 8,118
Total Revenues	<u>29,552</u>	<u>29,552</u>	<u>8,118</u>
Expenditures			
Instructional services			
Purchased services	6,583	6,583	-
Supplies and materials	22,969	22,969	-
Total Expenditures	<u>29,552</u>	<u>29,552</u>	<u>-</u>
Net Change in Fund Balance (Deficit)	<u>\$ -</u>	<u>\$ -</u>	8,118
Fund Balance (Deficit) - Beginning of Year			<u>(8,118)</u>
Fund Balance (Deficit) - End of Year			<u>\$ -</u>

REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
(For the Period of July 1, 2022 - June 30, 2023)
EDUCATION FUND ACCOUNTS
ESSER II (PROJECT #21-4998-E2)
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual
	Original	Final	Amounts
Revenues			
Federal sources	\$ 1,712	\$ 1,712	\$ 1,712
Total Revenues	<u>1,712</u>	<u>1,712</u>	<u>1,712</u>
Expenditures			
Instructional services			
Purchased services	112	112	-
Supplies and materials	1,600	1,600	-
Total Expenditures	<u>1,712</u>	<u>1,712</u>	<u>-</u>
Net Change in Fund Balance (Deficit)	<u>\$ -</u>	<u>\$ -</u>	1,712
Fund Balance (Deficit) - Beginning of Year			<u>(1,712)</u>
Fund Balance (Deficit) - End of Year			<u>\$ -</u>

REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
(For the Period of July 1, 2022 - June 30, 2023)
EDUCATION FUND ACCOUNTS
REGIONAL SAFE SCHOOLS (PROJECT #23-3696-00)
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues:			
State sources	\$ 66,078	\$ 66,078	\$ 66,078
Total Revenues	<u>66,078</u>	<u>66,078</u>	<u>66,078</u>
Expenditures:			
Instructional services			
Salaries	48,000	54,021	53,775
Employee benefits	17,778	7,784	2,734
Pension expense	-	-	4,972
OPEB expense	-	-	79
Purchased services	300	368	368
Supplies and materials	-	3,905	4,150
Total Expenditures	<u>66,078</u>	<u>66,078</u>	<u>66,078</u>
Net Change in Fund Balance (Deficit)	<u>\$ -</u>	<u>\$ -</u>	-
Fund Balance (Deficit) - Beginning of Year			<u>-</u>
Fund Balance (Deficit) - End of Year			<u>\$ -</u>

REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
(For the Period of July 1, 2022 - June 30, 2023)
EDUCATION FUND ACCOUNTS
ROE/ISC OPERATIONS (PROJECT #23-3730-00)
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Local sources	\$ -	\$ -	897
State sources	310,876	310,876	310,876
Total Revenues	<u>310,876</u>	<u>310,876</u>	<u>311,773</u>
Expenditures			
Instructional services			
Salaries	199,918	126,762	124,726
Employee benefits	30,514	32,694	25,558
Pension expense	-	-	7,595
OPEB expense	-	-	121
Purchased services	23,782	72,328	73,540
Supplies and materials	26,662	43,556	45,750
Capital outlay	30,000	35,536	26,725
Total Expenditures	<u>310,876</u>	<u>310,876</u>	<u>304,015</u>
Net Change in Fund Balance (Deficit)	<u>\$ -</u>	<u>\$ -</u>	7,758
Fund Balance (Deficit) - Beginning of Year			<u>(97)</u>
Fund Balance (Deficit) - End of Year			<u>\$ 7,661</u>

REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
(For the Period of July 1, 2022 - June 30, 2023)
EDUCATION FUND ACCOUNTS
TRUANTS ALTERNATIVE/OPTIONAL EDUCATION (PROJECT #23-3695-21)
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual
	Original	Final	Amounts
Revenues			
Local sources	\$ -	\$ -	\$ 897
State sources	525,456	525,456	525,456
Total Revenues	<u>525,456</u>	<u>525,456</u>	<u>526,353</u>
Expenditures			
Instructional services			
Salaries	366,747	342,048	341,501
Employee benefits	100,215	89,953	68,433
Pension expense	-	-	21,878
OPEB expense	-	-	349
Purchased services	50,000	73,855	73,854
Supplies and materials	8,494	19,600	20,299
Capital outlay	-	-	-
Total Expenditures	<u>525,456</u>	<u>525,456</u>	<u>526,314</u>
Net Change in Fund Balance (Deficit)	<u>\$ -</u>	<u>\$ -</u>	39
Fund Balance (Deficit) - Beginning of Year			<u>779</u>
Fund Balance (Deficit) - End of Year			<u>\$ 818</u>

REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2023

	Bus Driver Training	General Education Development	Total
Assets			
Cash and cash equivalents	\$ 15,772	\$ 42,557	\$ 58,329
Total Assets	<u>\$ 15,772</u>	<u>\$ 42,557</u>	<u>\$ 58,329</u>
Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance			
Restricted	<u>15,772</u>	<u>42,557</u>	<u>58,329</u>
Total Fund Balance	<u>15,772</u>	<u>42,557</u>	<u>58,329</u>
Total Liabilities and Fund Balance	<u>\$ 15,772</u>	<u>\$ 42,557</u>	<u>\$ 58,329</u>

REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended June 30, 2023

	Bus Driver Training	General Education Development	Total
Revenues			
Local sources	\$ 3,070	\$ 4,783	\$ 7,853
State sources	1,354	-	1,354
Interest	895	2,292	3,187
Total Revenues	<u>5,319</u>	<u>7,075</u>	<u>12,394</u>
Expenditures			
Instructional services			
Purchased services	<u>4,253</u>	<u>217</u>	<u>4,470</u>
Total Expenditures	<u>4,253</u>	<u>217</u>	<u>4,470</u>
Net Change in Fund Balance	1,066	6,858	7,924
Fund Balance, Beginning of Year	<u>14,706</u>	<u>35,699</u>	<u>50,405</u>
Fund Balance, End of Year	<u><u>\$ 15,772</u></u>	<u><u>\$ 42,557</u></u>	<u><u>\$ 58,329</u></u>

REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
SCHEDULE OF DISBURSEMENTS TO SCHOOL DISTRICT TREASURERS AND OTHER ENTITIES - MODIFIED CASH BASIS
DISTRIBUTIVE FUND
For the Year Ended June 30, 2023

Distributions	Carbondale Community Unit #95	Carbondale Community Unit #165	Christian Fellowship DuQuoin #1	Comm. Cons. Community Unit #204	DeSoto Community Unit #86
Local Funds					
County School Facility Tax	\$ 1,562,635	\$ 960,198	\$ 10,169	\$ 95,321	\$ 160,847
State Funds					
Voc. Ed. Career & Technical Ed. Imp.	-	-	-	-	-
Federal Funds					
Forest Reserve	-	-	-	-	-
V. E. - Perkins - Title IIC - Secondary	-	-	-	-	-
Total Federal Funds	-	-	-	-	-
Total Distributions	\$ 1,562,635	\$ 960,198	\$ 10,169	\$ 95,321	\$ 160,847

REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
SCHEDULE OF DISBURSEMENTS TO SCHOOL DISTRICT TREASURERS AND OTHER ENTITIES -
MODIFIED CASH BASIS (CONTINUED)
DISTRIBUTIVE FUND
For the Year Ended June 30, 2023

Distributions	DuQuoin Community Unit #300	Education for Employment	Elverado Community Unit #196	Giant City Community Unit #130	Murphysboro Community Unit #186
Local Funds					
County School Facility Tax	\$ 665,283	\$ -	\$ 362,264	\$ 176,937	\$ 1,838,344
State Funds					
Voc. Ed. Career & Technical Ed. Imp.	-	277,662	-	-	-
Federal Funds					
Forest Reserve	-	-	1,169	25	-
V. E. - Perkins - Title IIC - Secondary	179,356	-	-	-	-
Total Federal Funds	179,356	-	1,169	25	-
Total Distributions	\$ 844,639	\$ 277,662	\$ 363,433	\$ 176,962	\$ 1,838,344

REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
SCHEDULE OF DISBURSEMENTS TO SCHOOL DISTRICT TREASURERS AND OTHER ENTITIES -
MODIFIED CASH BASIS (CONTINUED)
DISTRIBUTIVE FUND
For the Year Ended June 30, 2023

Distributions	Pinckneyville Community Unit #50	Pinckneyville Community Unit #101	Shawnee Community Unit #84	Tamaroa Community Unit #5	Trico Community Unit #176
Local Funds					
County School Facility Tax	\$ 245,238	\$ 217,427	\$ 130,066	\$ 44,306	\$ 533,882
State Funds					
Voc. Ed. Career & Technical Ed. Imp.	-	-	-	-	-
Federal Funds					
Forest Reserve	-	-	1,875	544	498
V. E. - Perkins - Title IIC - Secondary	-	-	-	-	-
Total Federal Funds	-	-	1,875	544	498
Total Distributions	\$ 245,238	\$ 217,427	\$ 131,941	\$ 44,850	\$ 534,380

REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
SCHEDULE OF DISBURSEMENTS TO SCHOOL DISTRICT TREASURERS AND OTHER ENTITIES -
MODIFIED CASH BASIS (CONTINUED)
DISTRIBUTIVE FUND
For the Year Ended June 30, 2023

Distributions	Lick Creek Community Consolidated #16	Cobden Unit #17	Anna Community Consolidated #37	Jonesboro Community Consolidated #43	Dongola Unit #66
Local Funds					
County School Facility Tax	\$ 82,214	\$ 290,587	\$ 368,296	\$ 209,565	\$ 155,290
State Funds					
Voc. Ed. Career & Technical Ed. Imp.	-	-	-	-	-
Federal Funds					
Forest Reserve	171	1,209	-	257	-
V. E. - Perkins - Title IIC - Secondary	-	-	-	-	-
Total Federal Funds	171	1,209	-	257	-
Total Distributions	\$ 82,385	\$ 291,796	\$ 368,296	\$ 209,822	\$ 155,290

REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI, AND UNION COUNTIES
SCHEDULE OF DISBURSEMENTS TO SCHOOL DISTRICT TREASURERS AND OTHER ENTITIES -
MODIFIED CASH BASIS (CONCLUDED)
DISTRIBUTIVE FUND
For the Year Ended June 30, 2023

Distributions	Unity Point #140	Anna-Jonesboro #81	Total
Local Funds			
County School Facility Tax	\$ 622,364	\$ 308,457	\$ 9,039,690
State Funds			
Voc. Ed. Career & Technical Ed. Imp.	-	-	277,662
Federal Funds			
Forest Reserve	38	-	5,786
V. E. - Perkins - Title IIC - Secondary	-	-	179,356
Total Federal Funds	38	-	185,142
Total Distributions	\$ 622,402	\$ 308,457	\$ 9,502,494