

**STATE OF ILLINOIS
JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**FINANCIAL AUDIT
For the year ended June 30, 2010**

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

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

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REGIONAL OFFICE OF EDUCATION #30**

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**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

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**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

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**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30
OFFICIALS**

Regional Superintendent
(7/1/09 through 7/31/09)..... Mr. Robert Koehn

Regional Superintendent
(8/1/09 through current) Ms. Donna Boros

Assistant Regional Superintendent
(7/1/09 through 7/31/09)..... Ms. Donna Boros

Assistant Regional Superintendent
(8/1/09 through 1/15/10 and 7/1/10 through current) Mr. John Hawkins

Assistant Regional Superintendent
(1/16/10 through 6/30/10)..... Mr. Bill Reilly

Offices are located at:

Jackson County Courthouse
Murphysboro, IL 62966

Government Building
Pinckneyville, IL 62274

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

FINANCIAL REPORT SUMMARY

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

AUDITORS' REPORTS

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

SUMMARY OF AUDIT FINDINGS

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

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

Additional matters which were less than significant deficiencies or material weaknesses but more than inconsequential, have been reported in a Management Letter of Comments to the Regional Superintendent. In prior years, these issues may have been included as immaterial findings in the auditor's reports.

SUMMARY OF FINDINGS AND RESPONSES

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (GOVERNMENT AUDITING STANDARDS)			
10-01	11-12	Controls Over Financial Statement Preparation	Material Weakness
10-02	13	Cash Accounts Not Recorded on the Books	Material Weakness

FINDINGS AND RESPONSES (FEDERAL COMPLIANCE)

No findings were noted for the year ended June 30, 2010.

PRIOR FINDINGS NOT REPEATED (GOVERNMENT AUDITING STANDARDS)

There were no prior findings not repeated for the year ended June 30, 2010.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

FINANCIAL REPORT SUMMARY (Continued)

EXIT CONFERENCE

An informal exit conference was held on September 10, 2010. Attending were Donna Boros, Regional Superintendent; John Hawkins, Assistant Regional Superintendent; Melinda Stuhrenberg, controller of Regional Office of Education #30; D. Raif Perry, CPA; Alex Hagen, CPA; and Ryan Markwell, all with West and Company, LLC.

Responses to recommendations were provided by Donna Boros, Regional Superintendent via email on January 18, 2011.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

FINANCIAL STATEMENT REPORT

SUMMARY

The audit of the accompanying basic financial statements of the Jackson and Perry Counties Regional Office of Education #30 was performed by West & Company, LLC.

Based on their audit, the auditors expressed an unqualified opinion on the Regional Office of Education #30's basic financial statements.

WEST & COMPANY, LLC

MEMBERS

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

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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OFFICES

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EFFINGHAM
GREENVILLE
MATTOON
SULLIVAN

INDEPENDENT AUDITORS' REPORT

Honorable William G. Holland
Auditor General
State of Illinois

As Special Assistant Auditors for the Auditor General, we have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Jackson and Perry Counties Regional Office of Education #30, as of and for the year ended June 30, 2010, which collectively comprise the Regional Office of Education #30's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Jackson and Perry Counties Regional Office of Education #30's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Jackson and Perry Counties Regional Office of Education #30, as of June 30, 2010, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 20, 2011 on our consideration of the Jackson and Perry 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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis and Illinois Municipal Retirement Fund – Schedule of Funding Progress on pages 19A – 19I and 48 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Jackson and Perry Counties Regional Office of Education #30's basic financial statements. The combining and individual nonmajor fund financial statements, budgetary comparison schedules, and the Schedule of Disbursements to School District Treasurers and Other Entities – Distributive Fund are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements, budgetary comparison schedules, and the Schedule of Disbursements to School District Treasurers and Other Entities – Distributive Fund have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

West + Company, LLC

June 20, 2011

WEST & COMPANY, LLC

MEMBERS

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

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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 William G. Holland
Auditor General
State of Illinois

As Special Assistant Auditors for the Auditor General, we have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Jackson and Perry Counties Regional Office of Education #30, as of and for the year ended June 30, 2010, which collectively comprise the Regional Office of Education #30's basic financial statements and have issued our report thereon dated June 20, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Jackson and Perry Counties Regional Office of Education #30's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the Jackson and Perry Counties Regional Office of Education #30's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Jackson and Perry Counties Regional Office of Education #30's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in the internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying Schedule of Findings and Responses, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in findings 10-01 and 10-02 in the accompanying Schedule of Findings and Responses to be material weaknesses.

Compliance and Other Matters

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

We also noted certain matters which we have reported to management of the Jackson and Perry Counties Regional Office of Education #30 in a separate letter dated June 20, 2011.

Jackson and Perry Counties Regional Office of Education #30's response to the findings identified in our audit are described in the accompanying Schedule of Findings and Responses. We did not audit Jackson and Perry Counties Regional Office of Education #30's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, agency management, others within the entity, and the Illinois State Board of Education and is not intended to be and should not be used by anyone other than these specified parties.

West & Company, LLC

June 20, 2011

SCHEDULE OF FINDINGS AND RESPONSES

JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30

SCHEDULE OF FINDINGS AND RESPONSES
For the year ended June 30, 2010

Section I - Summary of Auditors' Results

Financial statements

Type of auditors' report issued: UNQUALIFIED

Internal control over financial reporting:

- Material weakness(es) identified? X yes no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? yes X none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? N/A yes no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? N/A yes none reported

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

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

**JASPER AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**SCHEDULE OF FINDINGS AND RESPONSES
For the year ended June 30, 2010**

Section I - Summary of Auditors' Results (Concluded)

Identification of major programs:

CFDA Number(s)

Name of federal program or cluster

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

Auditee qualified as a low-risk auditee? N/A yes no

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**SCHEDULE OF FINDINGS AND RESPONSES
For the year ended June 30, 2010**

Section II: Financial Statement Findings

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

Criteria/Specific Requirement:

The Regional Office of Education #30 is required to maintain a system of controls over the preparation of financial statements in accordance with generally accepted accounting principles (GAAP). Regional Office internal controls over GAAP financial reporting should include adequately trained personnel with the knowledge and expertise to prepare and/or thoroughly review GAAP based financial statements to ensure that they are free of material misstatements and include all disclosures as required by the Governmental Accounting Standards Board (GASB).

Condition:

The Regional Office of Education #30 does not have sufficient internal controls over the financial reporting process. The Regional Office maintains their accounting records on the cash basis of accounting. While the Regional Office maintains controls over the processing of most accounting transactions, there are not sufficient controls over the preparation of the GAAP based financial statements for management or employees in the normal course of performing their assigned functions to prevent or detect financial statement misstatements and disclosure omissions in a timely manner. For example, auditors, in their review of the Regional Office's accounting records, noted the following:

- The Regional Office did not have adequate controls over the maintenance of complete records of cash by fund, accounts receivable, accounts payable, or deferred revenue. While the Regional Office did maintain records to indicate the balances of cash, accounts receivable, accounts payable, and deferred revenue, there were no entries made by the ROE to reconcile their grant activity, such as posting grant receivables and deferred revenue.
- Numerous adjustments were required to present financial statements in accordance with generally accepted accounting principles.
- The Regional Office did not have adequate controls over the maintenance of complete records of capital assets.

Effect:

Management or employees in the normal course of performing their assigned functions may not prevent or detect financial statement misstatements and disclosure omissions in a timely manner.

Cause:

According to Regional Office officials, they did not have adequate funding to hire and/or train their accounting personnel in order to comply with these requirements.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**SCHEDULE OF FINDINGS AND RESPONSES
For the year ended June 30, 2010**

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

Auditors' Recommendation:

As part of its internal control over the preparation of financial statements, including disclosures, the Regional Office of Education #30 should implement a comprehensive preparation and/or review procedure to ensure that the financial statements, including disclosures, are complete and accurate. Such procedures should be performed by a properly trained individual(s) possessing a thorough understanding of applicable generally accepted accounting principles, GASB pronouncements, and knowledge of the Regional Office of Education's activities and operations.

Management's Response:

Delayed, uncertain, and untimely payments were devastating to the operations of our office and certainly made the financial review and preparation of our financial statements quite complicated. For example, the State is well beyond the 60 days required for booking funds as accounts receivable. Our office did not receive full payment until December 2010. We completed our preparation and review procedures with the best information at the time.

Securing the services of our own certified public accountant is cost prohibitive. Therefore, the ROE has contracted with the Jackson County Board to use the services of the County Administrative Assistant who is a degreed accountant. This individual will provide additional accounting expertise to prepare and/or review financial statements. We are currently in a transition period for facilitating and implementing this consultation. Furthermore, we are currently working on implementation of a new accounting software system which should ensure that the financial statements are complete and accurate. Our financial staff will work closely with the County Administrative Assistant to correct the issues involved in this finding.

In regard to fixed assets, the Regional Office of Education maintains a database that documents purchases and depreciation timeframes. In order to correct the condition of this finding, we will begin using a database that will not only document purchases and depreciation timeframes but will also calculate the depreciation and value of capital assets.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**SCHEDULE OF FINDINGS AND RESPONSES
For the year ended June 30, 2010**

FINDING NO. 10-02 – Cash Accounts Not Recorded on the Books

Criteria/Specific Requirement:

Good business practices and sound internal controls require that accounting records accurately and completely record all assets and transactions of the entity.

Condition:

During testing of cash accounts, we noted one bank account with a balance of \$3,045 as of June 30, 2010 was not recorded in the general ledger. This account, and its activity for the year ended June 30, 2010, was included in the financial statements through adjusting journal entries proposed during the audit.

Effect:

Assets and revenues were understated by \$3,045. Failure to record bank accounts in the general ledger results in inaccurate financial reporting and increases the risk of misappropriation of assets.

Cause:

The Regional Office of Education #30 has an office in Perry County which collects small amounts of local revenue for GED and other Regional Office programs. This revenue had not been recorded in the general ledger or transferred to the pooled cash account during the fiscal year.

Auditors' Recommendation:

The Regional Office of Education #30 should routinely record all bank accounts and their activity in the general ledger.

Management's Response:

We understand the concerns of the auditors and plan to implement procedures to address this finding.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**SCHEDULE OF FINDINGS AND RESPONSES
For the year ended June 30, 2010**

Section III: Federal Award Findings

No findings were noted for the year ended June 30, 2010.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
For the year ended June 30, 2010**

Corrective Action Plan

Finding No.: 10-01

Condition:

The Regional Office of Education #30 does not have sufficient internal controls over the financial reporting process. The Regional Office maintains their accounting records on the cash basis of accounting. While the Regional Office maintains controls over the processing of most accounting transactions, there are not sufficient controls over the preparation of the GAAP based financial statements for management or employees in the normal course of performing their assigned functions to prevent or detect financial statement misstatements and disclosure omissions in a timely manner. For example, auditors, in their review of the Regional Office's accounting records, noted the following:

- The Regional Office did not have adequate controls over the maintenance of complete records of cash by fund, accounts receivable, accounts payable, or deferred revenue. While the Regional Office did maintain records to indicate the balances of cash, accounts receivable, accounts payable, and deferred revenue, there were no entries made by the ROE to reconcile their grant activity, such as posting grant receivables and deferred revenue.
- Numerous adjustments were required to present financial statements in accordance with generally accepted accounting principles.
- The Regional Office did not have adequate controls over the maintenance of complete records of capital assets.

Plan:

The County Administrative Assistant, a degreed accountant, will work with ROE bookkeeper and financial officer to review and prepare financial statements. The County accountant will also work with ROE to train and monitor the implementation of a new accounting software system so that financial accounting and reporting can be completed within the guidelines of generally accepted accounting principles and GASB standards. The Regional Office of Education has contracted with the Jackson County Board to use the services of the County Administrative Assistant who is a degreed accountant. This individual will provide additional accounting expertise to prepare and/or review financial statements. The ROE County accountant will work closely with the ROE bookkeeper and financial officer to ensure adherence to applicable generally accepted accounting principles and GASB pronouncements in the context of the Regional Office of Education activities and operations.

ROE personnel involved with financial responsibilities will utilize the Capital Assets and Depreciation spreadsheet to document and calculate depreciation values.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
For the year ended June 30, 2010**

Corrective Action Plan

Finding No.: 10-01 (Continued)

Anticipated Date of Completion:

January 31, 2011

Name of Contact Person:

Ms. Donna Boros, Regional Superintendent

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
For the year ended June 30, 2010**

Corrective Action Plan

Finding No.: 10-02

Condition:

During testing of cash accounts, we noted one bank account with a balance of \$3,045 as of June 30, 2010 was not recorded in the general ledger. This account, and its activity for the year ended June 30, 2010, was included in the financial statements through adjusting journal entries proposed during the audit.

Plan:

The Regional Office of Education has developed a procedure to remedy the concern of the audit. A Perry County staff member will send copies of bank statements to ROE main office in addition to copies of receipts and deposits. ROE bookkeeper will review receipts for sequence order, compare receipts with amounts deposited for that month and reconcile deposits to bank records. Prior to June 30 of each year, the Perry County staff will transfer by check the account balance less the amount required to maintain minimum bank balance. Based upon receipts, funds will be distributed to the appropriate accounts.

Anticipated Date of Completion:

December 31, 2010

Name of Contact Person:

Ms. Donna Boros, Regional Superintendent

JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the year ended June 30, 2010

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u>
09-01	Controls over financial statement preparation.	Repeated as finding 10-01

MANAGEMENT'S DISCUSSION AND ANALYSIS

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the year ended June 30, 2010

The Jackson and Perry Counties Regional Office of Education #30 provides this Management's Discussion and Analysis of its financial statements. This narrative overview and analysis of the financial activities is for the fiscal year ended June 30, 2010. We encourage readers to consider this information in conjunction with the Regional Office of Education #30's financial statements, which follow.

The Jackson and Perry Counties Regional Office of Education #30 continued to develop the reporting standards initiated in FY 04. Comparisons are more meaningful and will go further in explaining the Agency's financial position and results of operations. This includes capabilities for closer monitoring and periodic analysis.

2010 FINANCIAL HIGHLIGHTS

- The most significant and devastating factor affecting ROE funds for FY 10 was the delay of payments from the State of Illinois. While the budgets and schedules for grant funding were appropriately approved and vouchered from the Illinois State Board of Education, the release of funding from the Comptroller was critically delayed. This resulted in negative balances in some funds, and it was necessary to use unrestricted funds to deliver programs and to maintain operations. As of August 31, 2010, the ISBE still owed the ROE \$138,197 for the year ended June 30, 2010. Grant funds were not paid in full until December 2010.
- Government-wide total net assets changed slightly from \$437,823 in fiscal year 2009 to \$462,570 in FY 10 representing an increase of \$24,747. This increase resulted from varying patterns in grant funding such as an increase in McKinney Vento and an additional Title I Reading First grant.
- In FY 10 the Regional Office of Education Business-Type Fund decreased \$19,215 from \$91,659 in FY 09 to \$72,444 in FY 10. This decrease resulted from decreases in grant funding which necessitated increased use of business-type funds to deliver workshops and conduct Regional Office operations.

USING THIS ANNUAL REPORT

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

Management's Discussion and Analysis introduces the basic financial statements and provides an analytical overview of the Regional Office of Education #30's financial activities.

The government-wide financial statements consist of a Statement of Net Assets and a Statement of Activities. These provide information about the activities of the Regional Office of Education #30 as a whole and present an overall view of the Regional Office of Education #30's finances.

The fund financial statements tell how governmental services were financed in the short term as well as what remains for future spending. Fund financial statements report the Regional Office of Education #30's operations in more detail than the government-wide financial statements by providing information about the most significant funds.

Notes to the Financial Statements provide additional information that is essential to a full understanding of the data provided in the basic financial statements.

Supplementary information further explains and supports the financial statements, and provides detailed information about the non-major funds.

REPORTING THE REGIONAL OFFICE OF EDUCATION #30 AS A WHOLE

The Statement of Net Assets and the Statement of Activities

The government-wide financial statements report information about the Regional Office of Education #30 as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Assets includes all of the assets and liabilities. All of the current year revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid.

The two government-wide financial statements report the Regional Office of Education #30's net assets and how they have changed. Net assets are the difference between the assets and liabilities and are one way to measure the Regional Office of Education #30's financial health or position.

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

To assess the Regional Office of Education #30's overall health, additional non-financial factors, such as new laws, rules, regulations, and actions by officials at the State level need to be considered.

In the government-wide financial statements, the Regional Office of Education #30's activities are divided into two categories:

Governmental activities: Most of the Regional Office of Education #30's basic services are included here, such as regular and special education instruction, student and instructional staff support services and administration. Local school districts, federal and state grants and State aid finance most of these activities.

Business-type activities: The Regional Office of Education #30 charges fees to help cover the costs of certain services and workshops it provides.

Fund Financial Statements

The fund financial statements provide detailed information about the Regional Office of Education #30's funds, focusing on its most significant or "major" funds – not the Regional Office of Education #30 as a whole. Funds are accounting devices the Regional Office of Education #30 uses to keep track of specific sources of funding and spending on particular programs. Some funds are required by State law. The Regional Office of Education #30 establishes other funds to control and manage money for particular purposes.

The Regional Office of Education #30 has three kinds of funds:

Governmental funds account for most of the Regional Office of Education #30's basic services. These focus on how cash and other financial assets that can readily be converted to cash flow in and out and the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the Regional Office of Education #30's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, reconciliation between the government-wide statements and the governmental fund statements follow each of the related governmental fund statements. The Regional Office of Education #30's governmental funds include: the General Fund and the Special Revenue Funds. The governmental fund's required financial statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances.

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

Fiduciary funds account for assets that belong to others over which the Regional Office of Education #30 is the trustee, or fiduciary. The Regional Office of Education #30 is responsible for ensuring that the assets reported in these funds are used only for their intended purpose and by those to whom the assets belong. The Regional Office of Education #30 excludes these assets from the government-wide financial statements because it cannot use these assets to finance its operations.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The Statement of Net Assets reports all financial and capital resources. The statement presents the assets and liabilities in order of relative liquidity. The difference between the Regional Office of Education #30's assets and liabilities is its net assets. As noted earlier, net assets may serve over time as a useful indicator of financial position. The Jackson and Perry Counties Regional Office of Education #30 combined net assets at the end of fiscal year 2010 totaled \$535,014. This compared to \$529,482 at the end of fiscal year 2009. This represents a very slight increase in net assets of \$5,532.

This section will explain the differences between the current and prior year's assets, liabilities, and changes in net assets. The Regional Office of Education #30's financial activities include both governmental and business-type activities. The analysis that follows provides a summary of the Regional Office of Education's net assets at June 30, 2010 for the governmental and business-type activities.

CONDENSED STATEMENT OF NET ASSETS
Governmental Activities

	<u>2010</u>	<u>2009</u>	<u>Increase/ (Decrease)</u>
Current Assets	\$ 595,168	\$ 416,453	\$ 178,715
Capital Assets, net	<u>73,655</u>	<u>79,754</u>	<u>(6,099)</u>
 Total assets	 <u>668,823</u>	 <u>496,207</u>	 <u>172,616</u>
 Current Liabilities	 <u>206,253</u>	 <u>58,384</u>	 <u>147,869</u>
 Net Assets:			
Invested in Capital Assets	73,655	79,754	(6,099)
Unrestricted	303,942	276,901	27,041
Restricted for teacher professional development	<u>84,973</u>	<u>81,168</u>	<u>3,805</u>
 Total Net Assets	 <u>\$ 462,570</u>	 <u>\$ 437,823</u>	 <u>\$ 24,747</u>

The Regional Office of Education #30's governmental net assets for FY 10 exceed the governmental net assets for FY 09 by \$24,747. Cash made up the majority of assets. The Regional Office of Education #30 uses its governmental net assets to perform general operations and to provide professional services to school districts in the region and surrounding areas. There was a slight increase in net assets related to an increase in fees for teacher certification, fingerprinting criminal background check and other unrestricted or restricted to professional development funds. Staffing and funding patterns for salaries impacted the overall net assets.

Business Type Activities

	<u>2010</u>	<u>2009</u>	<u>Increase/ (Decrease)</u>
Current Assets	\$ 73,431	\$ 94,873	\$ (21,442)
Current Liabilities	<u>987</u>	<u>3,214</u>	<u>(2,227)</u>
 Net Assets:			
Unrestricted	<u>72,444</u>	<u>91,659</u>	<u>(19,215)</u>
 Total Net Assets	 <u>\$ 72,444</u>	 <u>\$ 91,659</u>	 <u>\$ (19,215)</u>

The Regional Office of Education #30 uses its business-type net assets to provide workshop and training services to school districts in the region and surrounding areas. The business-type account was used for continued operations and services in the face of cuts in some grant programs. In FY 10 the business-type fund decreased \$19,215 from \$91,659 in FY 09 to \$72,444 in FY 10. This decrease resulted from

decreases in grant funding which necessitated increased use of business-type funds to deliver workshops and conduct Regional Office operations.

STATEMENT OF ACTIVITIES

Governmental Activities

	2010	2009	Increase/ (Decrease)
Revenues:			
Program revenues:			
Operating grants and contributions	\$ 841,900	\$ 835,223	\$ 6,677
General revenues:			
Local sources	90,988	78,032	12,956
On-behalf payments	461,584	421,308	40,276
Interest	9,777	10,044	(267)
Total Revenues	1,404,249	1,344,607	59,642
Expenses:			
Program expenses:			
Instructional services			
Salaries and benefits	480,884	473,825	7,059
Purchased services	287,256	297,536	(10,280)
Supplies and materials	48,332	49,553	(1,221)
Other objects	3,030	387	2,643
Payments to other governments	91,025	80,331	10,694
Depreciation	7,391	14,187	(6,796)
Administrative expenses:			
On-behalf payments	461,584	421,308	40,276
Total expenses	1,379,502	1,337,127	42,375
Excess of revenues over expenditures before transfers	24,747	7,480	17,267
Other financing uses			
Transfers	-	(6,967)	6,967
Change in Net Assets	24,747	513	24,234
Net Assets, beginning of year	437,823	437,310	513
Net Assets, end of year	\$ 462,570	\$ 437,823	\$ 24,747

Total revenues from governmental activities were \$1,404,249 and expenses were \$1,379,502. The Regional Office of Education #30 total revenues increased primarily due to an increase in the operating grants and contributions from services. Total expenditures from FY 09 increased due to increases in employee benefits and costs associated with increases in services and in-service expenses. Staffing and

funding patterns for salaries affected the change in net assets. The timeframes for grant revenue and expenditures had some impact on the fund balances and consequent comparisons between FY 09 and FY 10. The Regional Office of Education #30 used carryover net asset balances to pay for the services offered to and needed by local school districts and other constituencies that were in excess of revenues.

STATEMENT OF ACTIVITIES

Business Type Activities

	2010	2009	Increase/ (Decrease)
Revenues:			
Program revenues:			
Charges for service	\$ 48,972	\$ 69,509	\$ (20,537)
Expenses:			
Salaries and benefits	15,008	26,552	(11,544)
Purchased services	49,238	57,304	(8,066)
Supplies and materials	3,941	5,191	(1,250)
Other objects	-	765	(765)
Total expenses	68,187	89,812	(21,625)
Operating loss	(19,215)	(20,303)	1,088
Nonoperating revenues:			
Interest	-	1,378	(1,378)
Operating loss before transfers	(19,215)	(18,925)	(290)
Transfers			
Transfers in	-	6,967	(6,967)
Change in Net Assets	(19,215)	(11,958)	(7,257)
Net Assets, beginning of year	91,659	103,617	(11,958)
Net Assets, end of year	\$ 72,444	\$ 91,659	\$ (19,215)

Revenues from business-type activities were \$48,972 and expenses were \$68,187 at the end of the FY 10 fiscal year. The Regional Office of Education #30's business-type activities include workshops that involve charges for professional development. Expenses include purchases of goods and supplies to support these activities. The operating loss represents increased costs due to utilization of the business-type fund to cover losses of grant funding and a decrease in charges for services.

FINANCIAL ANALYSIS OF THE AGENCY'S FUNDS

As previously noted, the Regional Office of Education #30 uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The Regional Office of Education #30's governmental funds reported fund balance of \$250,718, a decrease of \$107,351 over last year's ending fund balance of \$358,069.

Governmental Fund Highlights:

- Delay in payments released from the State of Illinois had a severe, negative impact on the fund balances and operations of the Regional Office.
- There was an overall decrease from FY 09 in total grant dollars.
- A decrease in interest earnings and interest rates had a negative impact on revenue.
- Extensions of grant timeframes and delay of payments impacted the operations and accounts' management.
- Federal TRS rates increased.

Proprietary Fund Highlights:

- Proprietary funds were used to support increased costs of salaries and benefits for personnel due to cuts in the governmental grant funds.
- The Proprietary Fund net assets decreased as a result of increased expenditures and timing of accounts receivable.
- The Proprietary Fund was utilized to support cash flow and continued delivery of programs and services.

BUDGETARY HIGHLIGHTS

The Regional Office of Education #30 annually adopts a budget on a basis consistent with U.S. generally accepted accounting principles; however, the annual budget is not required to be legally adopted. The Illinois State Board of Education reviews the proposed budget and either grants approval or returns it without approval with comments. Any unapproved budget must be resubmitted to the Illinois State Board of Education for final approval. The budget may be amended during the year utilizing procedures prescribed by the Illinois State Board of Education. A schedule showing the original and final budget amounts compared to the Regional Office of Education #30's actual financial activity is included in the supplementary information section of this report.

CAPITAL ASSETS

Capital Assets of the Regional Office of Education #30 include office equipment, computers, audio-visual equipment and office furniture. The Regional Office of Education #30 maintains an inventory of capital assets, which have been accumulated over time. The decrease of \$6,099 in capital assets for governmental activities for the fiscal year 2010 came as a result of few additions in conjunction with depreciation expense for the year. The Regional Office of Education #30's ending net capital asset balance for fiscal year 2010 is \$73,655 for governmental activities, which is the total original cost of capital assets less accumulated depreciation.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

At the time these financial statements were prepared and audited, the Regional Office of Education #30 was aware of several existing circumstances that could significantly affect its financial health in the future:

- The State of Illinois will voucher but the Comptroller will not disperse grant funding in a timely manner resulting in severely delayed payments. This extended delay of disbursement of grant funding will negatively affect management of funds and Regional Office of Education grant programs, services, and operations.
- The State of Illinois Foundation level for 2010-2011 used in the calculation of amount of state aid granted for each student has increased to \$6,119.
- The financial crisis in the State of Illinois will negatively and severely impact grant funds and Regional Office of Education accounts.
- Current FY 11 grant funds have been decreased substantially.
- Increases or decreases in grant and entitlement funding from the Illinois State Board of Education to deliver regional services will shape the Regional Office of Education's overall operations and finances.
- RESPRO funding will decrease significantly in FY 11.
- A Title II School Improvement grant will assist with serving districts in the first or second year of school improvement and all districts in general.
- The Gifted Education Grant period has expired.
- ROE #30 is partnering with Southern Illinois University in the RAMPD Up grant.
- The timing of distributive funds and interest rates will impact interest earned.
- Restructuring of the process and costs associated with the Mandatory Criminal Background/Fingerprinting checks and new Substitute Teacher Law will affect the finances of the ROE.
- Increased travel, utility, and facilities costs will impact expenditures in all funds.

- Increases TRS and insurance rates will affect expenditures.
- Variations in staffing patterns and responsibilities will influence employee salaries and benefits.

CONTACTING THE AGENCY'S FINANCIAL MANAGEMENT

This financial report is designed to provide the Regional Office of Education #30's citizens, taxpayers, customers, and creditors with a general overview of the finances and to demonstrate the accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Regional Superintendent of the Regional Office of Education #30 at the Jackson County Courthouse, Murphysboro, Illinois 62966.

BASIC FINANCIAL STATEMENTS

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**STATEMENT OF NET ASSETS
June 30, 2010**

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
ASSETS			
Current assets:			
Cash	\$ 249,455	\$ 69,231	\$ 318,686
Accounts receivable	2,641	-	2,641
Due from other governments	343,072	4,200	347,272
Total current assets	595,168	73,431	668,599
Noncurrent assets:			
Capital assets, net	73,655	-	73,655
Total assets	668,823	73,431	742,254
LIABILITIES			
Current liabilities:			
Accounts payable	86,845	987	87,832
Due to other governments	90,691	-	90,691
Deferred revenue	28,717	-	28,717
Total liabilities	206,253	987	207,240
NET ASSETS			
Invested in capital assets	73,655	-	73,655
Restricted for teacher professional development	84,973	-	84,973
Unrestricted	303,942	72,444	376,386
Total net assets	\$ 462,570	\$ 72,444	\$ 535,014

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

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**STATEMENT OF ACTIVITIES
For the year ended June 30, 2010**

FUNCTIONS/PROGRAMS	Program Revenues			Net (Expenses) Revenue and Changes in Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	Primary Government Business-Type Activities	Total
Governmental activities:						
Instructional services:						
Salaries and benefits	\$ 480,884	\$ -	\$ 455,485	\$ (25,399)	\$ -	\$ (25,399)
Purchased services	287,256	-	253,516	(33,740)	-	(33,740)
Supplies and materials	48,332	-	43,943	(4,389)	-	(4,389)
Capital outlay	-	-	1,224	1,224	-	1,224
Payments to other governments	91,025	-	86,217	(4,808)	-	(4,808)
Other objects	3,030	-	1,515	(1,515)	-	(1,515)
Depreciation	7,391	-	-	(7,391)	-	(7,391)
Administrative:						
On-behalf payments	461,584	-	-	(461,584)	-	(461,584)
Total governmental activities	<u>1,379,502</u>	<u>-</u>	<u>841,900</u>	<u>(537,602)</u>	<u>-</u>	<u>(537,602)</u>
Business-type activities:						
Registration fees	68,187	48,972	-	-	(19,215)	(19,215)
Total primary government	<u>\$ 1,447,689</u>	<u>\$ 48,972</u>	<u>\$ 841,900</u>	<u>(537,602)</u>	<u>(19,215)</u>	<u>(556,817)</u>
General revenues:						
Local sources				90,988	-	90,988
On-behalf payments				461,584	-	461,584
Interest				9,777	-	9,777
Total general revenues				<u>562,349</u>	<u>-</u>	<u>562,349</u>
Change in net assets				24,747	(19,215)	5,532
Net assets - beginning				<u>437,823</u>	<u>91,659</u>	<u>529,482</u>
Net assets - ending				<u>\$ 462,570</u>	<u>\$ 72,444</u>	<u>\$ 535,014</u>

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

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2010**

	<u>General Fund</u>	<u>Education Fund</u>	<u>Institute Fund</u>	<u>Other Nonmajor Funds</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash	\$ 3,674	\$ 144,979	\$ 84,310	\$ 16,492	\$ 249,455
Accounts receivable	155	1,500	683	303	2,641
Due from other funds	33	47,862	-	-	47,895
Due from other governments	30,749	289,405	-	22,918	343,072
Total assets	<u>\$ 34,611</u>	<u>\$ 483,746</u>	<u>\$ 84,993</u>	<u>\$ 39,713</u>	<u>\$ 643,063</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 445	\$ 85,140	\$ 20	\$ 1,240	\$ 86,845
Due to other funds	25,213	33	-	22,649	47,895
Due to other governments	-	90,691	-	-	90,691
Deferred revenue	15,270	151,644	-	-	166,914
Total liabilities	<u>40,928</u>	<u>327,508</u>	<u>20</u>	<u>23,889</u>	<u>392,345</u>
FUND BALANCES					
Reserved for:					
Encumbrances	90	6,580	-	-	6,670
Unreserved, reported in:					
General fund	(6,407)	-	-	-	(6,407)
Special revenue funds	-	149,658	84,973	15,824	250,455
Total fund balances	<u>(6,317)</u>	<u>156,238</u>	<u>84,973</u>	<u>15,824</u>	<u>250,718</u>
Total liabilities and fund balances	<u>\$ 34,611</u>	<u>\$ 483,746</u>	<u>\$ 84,993</u>	<u>\$ 39,713</u>	<u>\$ 643,063</u>

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

JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS

June 30, 2010

Total fund balances-governmental funds \$ 250,718

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

Capital assets used in governmental activities are not
financial resources and therefore, are not reported in the funds. 73,655

Some revenues will not be collected for several months after
the Regional Office fiscal year ends, they are not considered
"available" revenues and are deferred in the governmental funds. 138,197

Net assets of governmental activities \$ 462,570

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

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the year ended June 30, 2010**

	General Fund	Education Fund	Institute Fund	Other Nonmajor Funds	Total Governmental Funds
Revenues:					
Local sources	\$ 30,070	\$ 28,206	\$ 18,931	\$ 13,781	\$ 90,988
State sources	41,000	373,265	-	28,259	442,524
Federal sources	8,176	253,003	-	-	261,179
On-behalf payments	461,584	-	-	-	461,584
Interest	5,532	3,219	900	126	9,777
Total revenues	546,362	657,693	19,831	42,166	1,266,052
Expenditures:					
Instructional services:					
Salaries and benefits	47,721	430,363	-	2,800	480,884
Purchased services	38,832	203,026	15,683	29,715	287,256
Supplies and materials	15,778	30,298	100	2,156	48,332
Payments to other governments	-	91,025	-	-	91,025
Other objects	-	1,600	243	1,187	3,030
On-behalf payments	461,584	-	-	-	461,584
Capital outlay	1,292	-	-	-	1,292
Total expenditures	565,207	756,312	16,026	35,858	1,373,403
Excess (deficiency) of revenues over (under) expenditures	(18,845)	(98,619)	3,805	6,308	(107,351)
Other financing sources (uses):					
Transfers in	33	-	-	-	33
Transfers out	-	(33)	-	-	(33)
Total other financing sources (uses)	33	(33)	-	-	-
Net change in fund balances	(18,812)	(98,652)	3,805	6,308	(107,351)
Fund balances, beginning of year	12,495	254,890	81,168	9,516	358,069
Fund balances (deficits), end of year	\$ (6,317)	\$ 156,238	\$ 84,973	\$ 15,824	\$ 250,718

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

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES -
GOVERNMENTAL FUNDS
For the year ended June 30, 2010**

Net change in fund balances \$ (107,351)

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

Governmental funds report capital outlays as expenditures. However,
in the Statement of Activities the cost of those assets is allocated over
their estimated useful lives and reported as depreciation expense.

Capital outlay	\$ 1,292	
Depreciation expense	<u>(7,391)</u>	(6,099)

Some revenues will not be collected for several months after
the Regional Office fiscal year ends, they are not considered
"available" revenues and are deferred in the governmental funds.

138,197

Change in net assets of governmental activities

\$ 24,747

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

JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30

STATEMENT OF NET ASSETS
PROPRIETARY FUND
June 30, 2010

	<u>Business-Type Activities Enterprise Fund</u>	<u>Local Workshops</u>
ASSETS		
Current assets:		
Cash	\$ 69,231	
Due from other governments	<u>4,200</u>	
Total assets		73,431
LIABILITIES		
Current liabilities:		
Accounts payable		<u>987</u>
NET ASSETS		
Unrestricted		<u>\$ 72,444</u>

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

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUND
For the year ended June 30, 2010**

	<u>Business-Type Activities Enterprise Fund</u>
	<u>Local Workshops</u>
Operating revenues:	
Charges for services	<u>\$ 48,972</u>
Operating expenses:	
Salaries and benefits	15,008
Purchased services	49,238
Supplies and materials	<u>3,941</u>
Total operating expenses	<u>68,187</u>
Operating loss	(19,215)
Total net assets - beginning	<u>91,659</u>
Total net assets - ending	<u><u>\$ 72,444</u></u>

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

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**STATEMENT OF CASH FLOWS
PROPRIETARY FUND
For the year ended June 30, 2010**

	<u>Business-Type Activities Enterprise Fund</u>
	<u>Local Workshops</u>
Cash flows from operating activities:	
Collection of fees	\$ 45,097
Payments to suppliers and providers of goods and services	(55,406)
Payments to employees	<u>(15,008)</u>
Net cash used for operating activities	(25,317)
Cash flows from noncapital financing activities:	
Repayment of loans from other funds	<u>77,938</u>
Net increase in cash	52,621
Cash - beginning	<u>16,610</u>
Cash - ending	<u><u>\$ 69,231</u></u>
Reconciliation of operating loss to net cash used for operating activities:	
Operating loss	\$ (19,215)
Change in assets and liabilities:	
Decrease in accounts receivable	325
(Increase) in due from other governments	(4,200)
Decrease in accounts payable	<u>(2,227)</u>
Net cash used for operating activities	<u><u>\$ (25,317)</u></u>

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

NOTES TO FINANCIAL STATEMENTS

JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30

STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
June 30, 2010

	<u>Agency Funds</u>
ASSETS	
Cash	\$ 334
Due from other governments	<u>8,157,472</u>
Total assets	<u>\$ 8,157,806</u>
LIABILITIES	
Due to other governments	<u>\$ 8,157,806</u>

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

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Regional Office of Education #30's accounting policies conform to generally accepted accounting principles that are appropriate to local governmental units of this type.

A. Reporting Entity

The Regional Office of Education #30 was created by Illinois Public Act 76-735, as amended, effective August 8, 1995. The region encompasses Jackson and Perry counties.

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

The Regional Superintendent's responsibilities for administering the school educational service region programs include, but are not limited to, providing directions to teachers and school officials on science, art and teaching methods; implementing the State Board of Education's Policy Programs; encouraging camaraderie among teachers through the teachers' institute; making public notice of unfilled teaching positions within the region; and insuring of the safety, health and welfare of the students in the region by periodically inspecting the school buildings and insuring that the bus drivers have valid driver's licenses and are properly trained to operate the school buses. Further, the Regional Superintendent receives an allocation of school funds from the State Board of Education and apportions these funds to the school districts in accordance with the State Board of Education's formula.

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

B. Government-wide and Fund Financial Statements

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

JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30

NOTES TO FINANCIAL STATEMENTS

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

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

The Statement of Net Assets includes all of the Regional Office of Education #30's assets and liabilities, including capital assets. The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as *general revenues*.

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

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

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

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

It is the Regional Office of Education #30's policy to first apply restricted resources when an expenditure or expense is incurred for which both restricted and unrestricted resources are available.

JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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 that are not legally restricted for expenditure for specified purposes. This fund is available to pay general and administrative expenditures of the Regional Office of Education #30. Included in this fund are:

School Service - This fund accounts for various services provided to Jackson and Perry Counties Regional Office of Education #30's various programs and school districts within the region.

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

Education - These Special Revenue Funds account for various State and federal grants and education enhancement programs which include:

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

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

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

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

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

Technology - Learning Technology Centers - To provide special grant funds for Regional Offices of Education #2, #21, and #30 for technology services.

Learn and Serve America - To provide direct and indirect support to facilitate service learning projects.

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

JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Education (Continued)

Title III - English Language Learners - To account for the proceeds of a grant from the Illinois State Board of Education that provides professional development to local, rural or other small districts on state and federal laws related to serving English Language Learner (ELL) students, including the identification, assessment and provision of academic instruction to ELL students.

National Board Certification - To assist the regional coordinator to recruit local teachers in an effort to increase the number of National Board certified teachers in the region.

Gifted Education - To provide training to teachers, as well as build capacity for gifted education within the region.

Title I - Reading First Part B SEA Funds - Reading First is a national initiative to improve reading in Kindergarten through grade three. Reading First establishes a nation-wide commitment to support states and local school districts in their efforts to improve the quality and effectiveness of reading instruction for all students.

I Bio-Tech - As part of the Illinois Math and Science Partnership: I Bio-Tech - Phase 2, the Regional Office of Education #30 will help with teacher recruitment for this project, will provide follow up assistance to teachers in their area during the action research implementation and data collection phases, and will provide assistance in the facilitation of workshops as needed, and as necessary to ensure successful experiences for participants for Phase 2, period October 1, 2009 thru August 31, 2010.

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

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

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes. Included among these funds are:

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

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

JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Special Revenue Funds (Continued)

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

Program Accountability Liaison - To provide a monitor for all Preschool programs. The intent is for the monitor to provide early detection of any problems with the program design or implementation and offer information for technical assistance.

The Regional Office of Education #30 reports the following major proprietary fund:

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

Local Workshops - To account for the workshop registration fees and expenses related to workshops sponsored by the Jackson and Perry Counties Regional Office of Education #30.

Additionally, the Regional Office of Education #30 reports the following fiduciary funds:

Agency Funds - Agency funds are used to account for assets held by the Regional Office of Education #30 in a custodial capacity or as an agent for other governments. These funds are custodial in nature and do not involve the measurement of the results of operations. The amounts due to the outside organizations are equal to the assets held. Included among these funds are:

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

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

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements and the proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30

NOTES TO FINANCIAL STATEMENTS

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

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

Under the provision of GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*, the Regional Office of Education #30 applies all GASB pronouncements and has elected to apply only the pronouncements issued on or before November 30, 1989 for the following: Statements and Interpretations of the Financial Accounting Standards Board (FASB), Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARBs) of the Committee on Accounting Procedure.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Regional Office of Education #30's enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services and administrative expenses.

D. **Assets, Liabilities, and Net Assets or Equity**

1. **Cash and Investments**

The Regional Office of Education #30 considers cash on hand, checking accounts, savings accounts, and investments held with an original maturity date of three months or less when purchased to be cash and cash equivalents. State regulations require that Regional Office of Education #30 deposit funds under its control into accounts insured by the federal government, secured by substantial collateral, or into pooled investment trusts. All funds not needed for immediate disbursement are maintained in interest bearing accounts.

Statutes authorize the Regional Office of Education #30 to make deposits or invest in obligations of states and their political subdivisions, savings accounts, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, and the Illinois Funds Money Market Fund.

2. **Interfund Transactions**

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

JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

3. Capital Assets

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

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

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

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

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

4. Equity Classifications

Government-wide Statements

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

Invested in capital assets - Consists of capital assets, net of accumulated depreciation.

Restricted net assets - Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted net assets - All other net assets that do not meet the definition of "restricted" or "invested in capital assets."

Fund Statements

Governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. New Accounting Pronouncement

The Regional Office of Education #30 has implemented GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, effective for the fiscal year beginning July 1, 2009. The Statement changed the way that the Regional Office of Education #30 discloses its postemployment benefits other than pensions. The Regional Office of Education #30 has also implemented GASB Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*; GASB Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, and GASB Statement No. 58, *Accounting and Financial Reporting for Chapter 9 Bankruptcies*, all effective for the fiscal year beginning July 1, 2009. These Statements had no effect on the Regional Office of Education #30's net assets or changes in net assets.

2. BUDGETS AND BUDGETARY ACCOUNTING

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: ROE/ISC Operations, Truants Alternative/Optional Education, McKinney Education for Homeless Children, Technology - Learning Technology Centers, Learn and Serve America, Regional Safe Schools, Title III English Language Learners, Gifted Education, and Title I – Reading First Part B Sea Funds.

3. USE OF ESTIMATES

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

4. INTEREST ON DISTRIBUTIVE FUND ACCOUNTS

The Regional Office of Education #30 is allowed to keep the interest from the Distributive Fund for expenditures benefiting all districts.

5. DEPOSITS

At June 30, 2010, the carrying amounts of the Regional Office of Education #30's deposits for the governmental activities, business-type activities, and fiduciary funds were \$249,455, \$69,231, and \$334, respectively. The bank balance for the governmental activities, business-type activities, and fiduciary funds totaled \$333,591, all of which was secured by federal depository insurance or collateralized with securities held by the pledging financial institution's trust department in the Regional Office of Education #30's name.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

NOTES TO FINANCIAL STATEMENTS

6. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2010 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, being depreciated:				
Equipment	\$ 397,782	\$ 1,292	\$ -	\$ 399,074
Less accumulated depreciation for:				
Equipment	<u>(318,028)</u>	<u>(7,391)</u>	<u>-</u>	<u>(325,419)</u>
Governmental activities capital assets, net	<u>\$ 79,754</u>	<u>\$ (6,099)</u>	<u>\$ -</u>	<u>\$ 73,655</u>
 Business-type activities:				
Capital assets, being depreciated:				
Equipment	\$ 2,040	\$ -	\$ -	\$ 2,040
Less accumulated depreciation for:				
Equipment	<u>(2,040)</u>	<u>-</u>	<u>-</u>	<u>(2,040)</u>
Business-type activities capital assets, net	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Depreciation expense was charged to functions/programs of Regional Office of Education #30 as follows:

Governmental activities:	
Instructional services:	
Depreciation	<u>\$ 7,391</u>

7. RETIREMENT FUND COMMITMENTS

A. 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.

The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The State of Illinois maintains the primary responsibility for funding the plan, but contributions from participating employers and members are also required. The TRS Board of Trustees is responsible for the system's administration.

JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30

NOTES TO FINANCIAL STATEMENTS

7. RETIREMENT FUND COMMITMENTS (Continued)

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

TRS members include all active nonannuitants who are employed by a TRS-covered employer to provide services for which teacher certification is required. The active member contribution rate for the year ended June 30, 2010 was 9.4 percent of creditable earnings. These contributions, which may be paid on behalf of employees by the employer, are submitted to TRS by the employer. The active member rate was also 9.4 percent for the years ended June 30, 2009 and 2008.

The State of Illinois makes contributions directly to TRS on behalf of the Regional Office of Education #30's TRS-covered employees.

On-Behalf Contributions to TRS - The State of Illinois makes employer pension contributions on behalf of the Regional Office of Education #30. For the year ended June 30, 2010, State of Illinois contributions were based on 23.38 percent of creditable earnings not paid from federal funds, and the Regional Office of Education #30 recognized revenue and expenditures of \$88,657 in pension contributions that the State of Illinois paid directly to TRS. For the years ended June 30, 2009, and June 30, 2008, the State of Illinois contribution rates as percentages of creditable earnings not paid from federal funds were 17.08 percent (\$40,703) and 13.11 percent (\$36,045), respectively.

The Regional Office of Education #30 makes other types of employer contributions directly to TRS.

2.2 Formula Contributions - Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. This rate is specified by statute. Contributions for the year ended June 30, 2010 were \$1,550. Contributions for the years ending June 30, 2009 and June 30, 2008, were \$1,753 and \$1,595, respectively.

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

For the year ended June 30, 2010, the employer pension contribution was 23.38 percent of salaries paid from federal and special trust funds. For the years ended June 30, 2009 and 2008, the employer contribution was 17.08 and 13.11 percent of salaries paid from federal and special trust funds, respectively. For the year ended June 30, 2010, salaries totaling \$71,266 were paid from federal and special trust funds that required employer contributions of \$16,662. For the years ended June 30, 2009 and June 30, 2008, required employer contributions were \$10,931 and \$7,625, respectively.

Early Retirement Option - The Regional Office of Education #30 is also required to make one-time employer contributions to TRS for members retiring under the Early Retirement Option (ERO). The payments vary depending on the age and salary of the member.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

NOTES TO FINANCIAL STATEMENTS

7. RETIREMENT FUND COMMITMENTS (Continued)

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

Public Act 94-0004 made changes in the ERO program that were in effect for all ERO retirements in fiscal years 2008 through 2010. The act increased member and employer contributions and eliminated the waiver of member and employer ERO contribution that had been in effect for members with 34 years of service.

Under the current ERO, the maximum employer contribution is 117.5 percent and applies when the member is age 55 at retirement.

For the three years ended June 30, 2010, 2009, and 2008, the Regional Office of Education #30 paid no employer contributions under the Early Retirement Option.

Salary Increases Over 6 Percent and Excess Sick Leave - Public Act 94-0004 added two new employer contributions to TRS.

If an employer grants salary increases over 6 percent and those salaries are used to calculate a retiree's final average salary, the employer makes a contribution to TRS. The contribution will cover the difference in actuarial cost of the benefit based on actual salary increases and the benefit based on salary increases of up to 6 percent.

For the three years ended June 30, 2010, 2009, and 2008, the Regional Office of Education #30 made no payments to TRS for employer contributions due on salary increases in excess of 6 percent.

If an employer grants sick leave days in excess of the normal annual allotment and those days are used as TRS service credit, the employer makes a contribution to TRS. The contribution is based on the number of excess sick leave days used as service credit, the highest salary used to calculate final average salary, and the TRS total normal cost rate (18.55 percent of salary during the year ended June 30, 2010).

For the three years ended June 30, 2010, 2009, and 2008, the Regional Office of Education #30 made no payments for employer contributions to TRS for sick leave days granted in excess of the normal annual allotment.

TRS financial information, an explanation of TRS benefits, and descriptions of member, employer and state funding requirements can be found in the TRS *Comprehensive Annual Financial Report* for the year ended June 30, 2009. The report for the year ended June 30, 2010, is expected to be available in late 2010.

The reports may be obtained by writing to the Teachers' Retirement System of the State of Illinois, P.O. Box 19253, 2815 West Washington Street, Springfield, IL 62794-9253. The most current report is also available on the TRS Web site at trs.illinois.gov.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

NOTES TO FINANCIAL STATEMENTS

7. RETIREMENT FUND COMMITMENTS (Continued)

B. Illinois Municipal Retirement Fund

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 plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org.

Funding Policy - As set by statute, the Regional Office of Education #30's Regular plan members are required to contribute 4.5 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer contribution rate for calendar year 2009 was 19.23 percent of annual covered payroll. The Regional Office of Education #30 also contributes for disability benefits, death benefits and supplemental retirement benefits, all which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost - For fiscal year ending December 31, 2009, the Regional Office of Education #30's annual pension cost of \$43,879 for the Regular plan was equal to the Regional Office of Education #30's required and actual contributions.

Three-Year Trend Information for the Regular Plan

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/09	\$ 43,879	100%	\$ -
12/31/08	47,546	100%	-
12/31/07	44,445	100%	-

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

NOTES TO FINANCIAL STATEMENTS

7. RETIREMENT FUND COMMITMENTS (Continued)

B. Illinois Municipal Retirement Fund (Continued)

The required contribution for 2009 was determined as part of the December 31, 2007, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2007, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.0 percent a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4 to 10.0 percent per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3.0 percent annually. The actuarial value of the Regional Office of Education #30 plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 15.0 percent corridor between the actuarial and market value of assets. The Regional Office of Education #30 Regular plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2007, was 5 years.

Funded Status and Funding Progress - As of December 31, 2009, the most recent actuarial valuation date, the Regular plan was 83.09 percent funded. The actuarial accrued liability for benefits was \$676,276 and the actuarial value of assets was \$561,939, resulting in an underfunded actuarial accrued liability (UAAL) of \$114,337. The covered payroll (annual payroll of active employees covered by the plan) was \$228,183 and the ratio of UAAL to the covered payroll was 50 percent. In conjunction with the December 2009 actuarial valuation, the market value of investments was determined using techniques that spread the effect of short-term volatility in the market value of investments over a five-year period with a 20.0 percent corridor between the actuarial and market value of assets. In 2010, the unfunded actuarial accrued liability is being amortized on a level percentage of projected payroll on an open 10 year basis.

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

C. Social Security

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

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

NOTES TO FINANCIAL STATEMENTS

8. OTHER POSTEMPLOYMENT BENEFITS

A. Teacher Health Insurance Security

The Regional Office of Education #30 participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit postemployment healthcare plan that was established by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. The THIS Fund provides medical, prescription, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants may participate in the state administered participating provider option plan or choose from several managed care options.

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. The Illinois Department of Healthcare and Family Services (HFS) and the Illinois Department of Central Management Services (CMS) administer the plan with the cooperation of TRS. The director of HFS determines the rates and premiums for annuitants and dependent beneficiaries and establishes the cost-sharing parameters. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to the TRS who are not employees of the state make a contribution to THIS.

The percentage of employer required contributions in the future will be determined by the director of Healthcare and Family Services and will not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year.

On behalf contributions to THIS Fund - The State of Illinois makes employer retiree health insurance contributions on behalf of the Regional Office of Education #30. State contributions are intended to match contributions to THIS Fund from active members which were 0.84 percent of pay during the year ended June 30, 2010. State of Illinois contributions were \$3,784, and the district recognized revenue and expenditures of this amount during the year. Had the Regional Office of Education #30 recognized revenue and expenditures for State contributions intended to match active member contributions during the years ended June 30, 2009 and June 30, 2008, under the current standards, the contribution match would have been .84 percent of pay or \$4,078 and \$3,926, respectively.

Employer contributions to THIS Fund - The Regional Office of Education #30 also makes contributions to THIS Fund. The employer THIS Fund contribution was 0.63 percent during the years ended June 30, 2010, June 30, 2009, and June 30, 2008. For the year ended June 30, 2010, the Regional Office paid \$1,684 to the THIS Fund. For the years ended June 30, 2009 and June 30, 2008, the Regional Office paid \$1,905 and \$1,732 to the THIS Fund, respectively, which was 100 percent of the required contribution.

The publicly available financial report of the THIS Fund may be obtained by writing to the Department of Healthcare and Family Services, 201 S. Grand Ave., Springfield, IL 62763-3838.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

NOTES TO FINANCIAL STATEMENTS

8. OTHER POSTEMPLOYMENT BENEFITS (Continued)

B. Other Postemployment Benefits

The Regional Office of Education #30 has limited participation in the Jackson County Health Insurance Plan (OPEB Plan) that provides health-care insurance for certain eligible retired employees. The OPEB Plan provides an explicit premium subsidy to certain employees who meet eligibility conditions, and other coverage to certain employees as a function of their early retirement agreements. Membership in the OPEB plan consisted of 452 total members, out of which 4 members are employees of the Regional Office of Education #30.

The actuarial valuation of liabilities under the OPEB Plan is calculated using the entry age actuarial cost method as of November 30, 2009 actuarial valuation (latest available information). This method requires the calculation of an unfunded actuarial liability, OPEB cost and OPEB obligation for Jackson County which amounted to \$6,518,118, \$742,136, and \$699,584 as of November 30, 2009. The Regional Office of Education #30's portion of the unfunded actuarial liability, OPEB cost and OPEB obligation are not separately determinable from the Jackson County actuarial study.

The Regional Office of Education #30 has estimated its portion of the Jackson County's net OPEB obligation using the ratio of full-time equivalent employees of the Regional Office compare to full-time equivalent employees of the County. Due to the small number of Regional Office employees who participate in the OPEB Plan (0.89% of total members), the Regional Office of Education #30's estimated net OPEB liability was determined to be very minimal.

Details of the OPEB Plan are available in Jackson County's audit report for the year ended November 30, 2009. The report may be obtained by writing to the Finance Department, Jackson County, 1001 Walnut Street, Murphysboro, IL 62966.

9. INTERFUND RECEIVABLES AND PAYABLES

At June 30, 2010, interfund receivables and payables were as follows:

Due To (Receivable)	Due From (Payable)	Balance at June 30, 2010
General Fund:	Education Fund:	
School Service	Learn and Serve	\$ 7
School Service	National Board Certification	26
		33
Education Fund:	General Fund:	
Regional Safe Schools	ROE/ISC Operations	25,213
		25,213
Education Fund:	Other Nonmajor Fund:	
Regional Safe Schools	Program Accountability Liaison	22,649
		22,649
		\$ 47,895

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

NOTES TO FINANCIAL STATEMENTS

9. INTERFUND RECEIVABLES AND PAYABLES (Continued)

The interfund balances between the General Fund and Education Fund, as well as the balances between the Education Fund and the General Fund and the Other Nonmajor Fund are within the same pooled cash account. The Education Fund has a payable for the accumulation of local revenues to be transferred to the General Fund. The other amounts are cash balances borrowed from the Education Fund by the General Fund and the Other Nonmajor Fund.

10. BOND

The Illinois School Code (105 ILCS 5/3-2) 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 \$2,000,000 on the Regional Superintendent.

11. SCHEDULE OF TRANSFERS

At June 30, 2010, transfers were as follows:

Transfer From Other Funds (Transfer In)	Transfer To Other Funds (Transfers Out)																
<table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">General Fund:</td> </tr> <tr> <td style="padding-left: 20px;">School Service</td> <td style="text-align: right; padding-right: 20px;">\$ 26</td> </tr> <tr> <td style="padding-left: 20px;">School Service</td> <td style="text-align: right; padding-right: 20px;"><u>7</u></td> </tr> <tr> <td></td> <td style="text-align: right;"><u>\$ 33</u></td> </tr> </table>	General Fund:		School Service	\$ 26	School Service	<u>7</u>		<u>\$ 33</u>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">Education Fund:</td> </tr> <tr> <td style="padding-left: 20px;">National Board Certification</td> <td style="text-align: right; padding-right: 20px;">\$ 26</td> </tr> <tr> <td style="padding-left: 20px;">Learn and Serve America</td> <td style="text-align: right; padding-right: 20px;"><u>7</u></td> </tr> <tr> <td></td> <td style="text-align: right;"><u>\$ 33</u></td> </tr> </table>	Education Fund:		National Board Certification	\$ 26	Learn and Serve America	<u>7</u>		<u>\$ 33</u>
General Fund:																	
School Service	\$ 26																
School Service	<u>7</u>																
	<u>\$ 33</u>																
Education Fund:																	
National Board Certification	\$ 26																
Learn and Serve America	<u>7</u>																
	<u>\$ 33</u>																

The transfer relates to the accumulation of local funds from the National Board Certification and Learn and Serve America to the School Service Fund.

12. ON-BEHALF PAYMENTS

Jackson County provides the Jackson and Perry Counties Regional Office of Education #30 with staff and pays certain expenditures on behalf of the Jackson and Perry Counties Regional Office of Education #30. The expenditures paid on the Jackson and Perry Counties Regional Office of Education #30's behalf for the year ended June 30, 2010, were as follows:

Salaries and benefits	\$ 139,758
Purchased services	23,100
Supplies and materials	4,591
Capital outlay	<u>2,298</u>
	<u>\$ 169,747</u>

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

NOTES TO FINANCIAL STATEMENTS

12. ON-BEHALF PAYMENTS (Continued)

The Regional Office of Education #30 received on-behalf payments for employee salaries and benefits from the State of Illinois for the following items:

Regional Superintendents salaries	\$ 96,435
Regional Superintendents benefits (includes State paid insurance)	13,945
Assistant Regional Superintendents salaries	86,791
Assistant Regional Superintendents benefits (includes State paid insurance)	2,225
TRS pension contributions	88,657
THIS contributions	3,784
	<u>\$ 291,837</u>

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

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

13. DUE TO/FROM OTHER GOVERNMENTS

The Regional Office of Education #30's various grant and local programs have funds due from various other governmental units which consist of the following:

Due From Other Governments:

General Fund:

Illinois State Board of Education	\$ 25,270
Various School Districts	5,479

Education Fund:

Illinois State Board of Education	281,429
Various School Districts	3,351
Regional Office of Education #45	4,625

Other NonMajor Funds:

Regional Office of Education #27	22,918
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Proprietary Fund:

Various School Districts	750
Regional Delivery System	3,450

Fiduciary Fund:

Regional Delivery System	319
Illinois State Board of Education	8,157,153

Total	<u>\$ 8,504,744</u>
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Due To Other Governments:

Education Fund:

Regional Office of Education #2	\$ 24,285
Regional Office of Education #21	51,056
Local School Districts	15,350

Fiduciary Fund:

Local School Districts	8,157,806
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Total	<u>\$ 8,248,497</u>
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**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

NOTES TO FINANCIAL STATEMENTS

14. RISK MANAGEMENT - CLAIMS AND JUDGMENTS

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; workers' compensation; and natural disasters. The Regional Office of Education #30 is covered by commercial insurance to cover these risks of loss. No settlements have exceeded insurance coverage in the current or three previous years.

15. CONTINGENCIES

The Regional Office of Education #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.

16. DEFICIT FUND BALANCE

The following individual funds had negative fund balances as of June 30, 2010:

ROE/ISC Operations	\$ 15,259
Title I - School Improvement and Accountability	\$ 8,469
Truants Alternative/Optional Education	\$ 41,161

The Regional Office of Education #30 intends to reduce this deficit by reducing expenses in future periods and by collecting revenues not considered "available" at June 30, 2010.

17. RECLASSIFICATIONS

The Regional Office of Education #30 reclassified Program Accountability Liaison as an Other Nonmajor Fund. Therefore, fund balances have been reclassified as follows:

	<u>Education Fund</u>	<u>Other Nonmajor Funds</u>
Fund Balance at June 30, 2009	\$ 254,957	\$ 9,449
Reclassification adjustment	<u>(67)</u>	<u>67</u>
Fund balance restated at June 30, 2009	<u>\$ 254,890</u>	<u>\$ 9,516</u>

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

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

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

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/09	\$ 561,939	\$ 676,276	\$ 114,337	83.09%	\$ 228,183	50.11%
12/31/08	492,514	675,434	182,920	72.92%	219,814	83.22%
12/31/07	487,325	625,180	137,855	77.95%	219,157	62.90%

On a market value basis, the actuarial value of assets as of December 31, 2009 was \$538,511. On a market value basis, the funded ratio would be 79.63%.

SUPPLEMENTAL INFORMATION

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**COMBINING SCHEDULE OF ACCOUNTS
GENERAL FUND
June 30, 2010**

	<u>School Service</u>	<u>ROE/ISC Operations</u>	<u>Total</u>
ASSETS			
Cash	\$ 3,674	\$ -	\$ 3,674
Accounts receivable	155	-	155
Due from other funds	33	-	33
Due from other governments	5,479	25,270	30,749
Total assets	<u>\$ 9,341</u>	<u>\$ 25,270</u>	<u>\$ 34,611</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 399	\$ 46	\$ 445
Due to other funds	-	25,213	25,213
Deferred revenue	-	15,270	15,270
Total liabilities	<u>399</u>	<u>40,529</u>	<u>40,928</u>
FUND BALANCES			
Reserved for:			
Encumbrances	-	90	90
Unreserved	8,942	(15,349)	(6,407)
Total fund balances	<u>8,942</u>	<u>(15,259)</u>	<u>(6,317)</u>
Total liabilities and fund balances	<u>\$ 9,341</u>	<u>\$ 25,270</u>	<u>\$ 34,611</u>

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GENERAL FUND ACCOUNTS
For the year ended June 30, 2010**

	School Service	ROE/ISC Operations	Total
Revenues:			
Local sources	\$ 29,932	\$ 138	\$ 30,070
State sources	-	41,000	41,000
Federal sources	8,176	-	8,176
On-behalf payments	461,584	-	461,584
Interest	5,428	104	5,532
Total revenues	505,120	41,242	546,362
Expenditures:			
Salaries and benefits	-	47,721	47,721
Purchased services	34,574	4,258	38,832
Supplies and materials	12,536	3,242	15,778
On-behalf payments	461,584	-	461,584
Capital outlay	-	1,292	1,292
Total expenditures	508,694	56,513	565,207
Deficiency of revenues under expenditures	(3,574)	(15,271)	(18,845)
Other financing uses:			
Transfers in	33	-	33
Net change in fund balance	(3,541)	(15,271)	(18,812)
Fund balances, beginning of year	12,483	12	12,495
Fund balances (deficits), end of year	\$ 8,942	\$ (15,259)	\$ (6,317)

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**BUDGETARY COMPARISON SCHEDULE
GENERAL FUND ACCOUNTS
ROE/ISC OPERATIONS - PROJECT # 10-3730-00
For the year ended June 30, 2010**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Local sources	\$ -	\$ -	\$ 138	\$ 138
State sources	35,994	56,602	41,000	(15,602)
Interest	-	-	104	104
Total revenues	<u>35,994</u>	<u>56,602</u>	<u>41,242</u>	<u>(15,360)</u>
Expenditures:				
Salaries and benefits	30,577	44,000	47,721	(3,721)
Purchased services	2,963	5,000	4,258	742
Supplies and materials	1,454	5,602	3,242	2,360
Capital outlay	<u>1,000</u>	<u>2,000</u>	<u>1,292</u>	<u>708</u>
Total expenditures	<u>35,994</u>	<u>56,602</u>	<u>56,513</u>	<u>89</u>
Deficiency of revenues under expenditures	<u>\$ -</u>	<u>\$ -</u>	(15,271)	<u>\$ (15,271)</u>
Fund balance, beginning of year			<u>12</u>	
Fund balance (deficit), end of year			<u>\$ (15,259)</u>	

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**COMBINING SCHEDULE OF ACCOUNTS
EDUCATION FUND
June 30, 2010**

	Special Programs	Title I - School Improvement and Accountability	Truants Alternative/ Optional Education	Principal Mentoring
ASSETS				
Cash	\$ 7,320	\$ -	\$ -	\$ 1,308
Accounts receivable	-	-	-	1,500
Due from other funds	-	-	-	-
Due from other governments	-	83,502	65,885	-
Total assets	\$ 7,320	\$ 83,502	\$ 65,885	\$ 2,808
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ -	\$ 69,840	\$ -	\$ -
Due to other funds	-	15,551	15,105	-
Due to other governments	-	-	51,056	-
Deferred revenue	-	6,580	40,885	-
Total liabilities	-	91,971	107,046	-
FUND BALANCES				
Reserved for:				
Encumbrances	-	6,580	-	-
Unreserved	7,320	(15,049)	(41,161)	2,808
Total fund balances	7,320	(8,469)	(41,161)	2,808
Total liabilities and fund balances	\$ 7,320	\$ 83,502	\$ 65,885	\$ 2,808

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**COMBINING SCHEDULE OF ACCOUNTS (Continued)
EDUCATION FUND
June 30, 2010**

	McKinney Education For Homeless Children	Technology- Learning Technology Centers	Learn and Serve America	Regional Safe Schools
ASSETS				
Cash	\$ 445	\$ 10,171	\$ 7	\$ 89,698
Accounts receivable	-	-	-	-
Due from other funds	-	-	-	79,430
Due from other governments	-	86,491	-	48,502
Total assets	\$ 445	\$ 96,662	\$ 7	\$ 217,630
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 372	\$ 11,442	\$ -	\$ 795
Due to other funds	-	-	7	-
Due to other governments	-	24,285	-	-
Deferred revenue	61	53,140	-	28,902
Total liabilities	433	88,867	7	29,697
FUND BALANCES				
Reserved for:				
Encumbrances	-	-	-	-
Unreserved	12	7,795	-	187,933
Total fund balances	12	7,795	-	187,933
Total liabilities and fund balances	\$ 445	\$ 96,662	\$ 7	\$ 217,630

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**COMBINING SCHEDULE OF ACCOUNTS (Continued)
EDUCATION FUND
June 30, 2010**

	Title III -English Language Learners	National Board Certification	Gifted Education
ASSETS			
Cash	\$ 74	\$ 26	\$ 34,312
Accounts receivable	-	-	-
Due from other funds	-	-	-
Due from other governments	400	-	-
Total assets	\$ 474	\$ 26	\$ 34,312
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 474	\$ -	\$ 992
Due to other funds	-	26	-
Due to other governments	-	-	15,350
Deferred revenue	-	-	17,970
Total liabilities	474	26	34,312
FUND BALANCES			
Reserved for:			
Encumbrances	-	-	-
Unreserved	-	-	-
Total fund balances	-	-	-
Total liabilities and fund balances	\$ 474	\$ 26	\$ 34,312

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**COMBINING SCHEDULE OF ACCOUNTS (Continued)
EDUCATION FUND
June 30, 2010**

	Title I - Reading First Part B			Total
	SEA Funds	I Bio-Tech	Eliminations	
ASSETS				
Cash	\$ 1,618	\$ -	\$ -	\$ 144,979
Accounts receivable	-	-	-	1,500
Due from other funds	-	-	(31,568)	47,862
Due from other governments	-	4,625	-	289,405
	<u>1,618</u>	<u>4,625</u>	<u>(31,568)</u>	<u>483,746</u>
Total assets	\$ 1,618	\$ 4,625	\$ (31,568)	\$ 483,746
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 625	\$ 600	\$ -	\$ 85,140
Due to other funds	-	912	(31,568)	33
Due to other governments	-	-	-	90,691
Deferred revenue	993	3,113	-	151,644
	<u>1,618</u>	<u>4,625</u>	<u>(31,568)</u>	<u>327,508</u>
Total liabilities	1,618	4,625	(31,568)	327,508
FUND BALANCES				
Reserved for:				
Encumbrances	-	-	-	6,580
Unreserved	<u>-</u>	<u>-</u>	<u>-</u>	<u>149,658</u>
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>156,238</u>
Total liabilities and fund balances	\$ 1,618	\$ 4,625	\$ (31,568)	\$ 483,746

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
EDUCATION FUND ACCOUNTS
For the year ended June 30, 2010**

	Special Programs	Title I - School Improvement and Accountability	Truants Alternative/ Optional Education	Principal Mentoring
Revenues:				
Local sources	\$ 16,272	\$ -	\$ -	\$ 4,100
State sources	-	-	85,000	-
Federal sources	-	177,956	-	-
Interest	61	-	188	23
Total revenues	16,333	177,956	85,188	4,123
Expenditures:				
Salaries and benefits	-	49,336	69,365	224
Purchased services	1,000	134,360	3,837	3,216
Supplies and materials	15,364	2,729	214	-
Other objects	-	-	1,600	-
Payments to other governments	-	-	51,056	-
Total expenditures	16,364	186,425	126,072	3,440
Excess (deficiency) of revenues over (under) expenditures	(31)	(8,469)	(40,884)	683
Other financing uses:				
Transfer out	-	-	-	-
Net change in fund balances	(31)	(8,469)	(40,884)	683
Fund balances, beginning of year	7,351	-	(277)	2,125
Fund balances (deficits), end of year	\$ 7,320	\$ (8,469)	\$ (41,161)	\$ 2,808

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (Continued)
EDUCATION FUND ACCOUNTS
For the year ended June 30, 2010**

	McKinney Education For Homeless Children	Technology- Learning Technology Centers	Learn and Serve America	Regional Safe Schools
Revenues:				
Local sources	\$ -	\$ 7,834	\$ -	\$ -
State sources	-	110,000	-	134,628
Federal sources	27,560	-	2,037	13,428
Interest	-	327	-	2,117
Total revenues	27,560	118,161	2,037	150,173
Expenditures:				
Salaries and benefits	24,189	107,676	906	136,155
Purchased services	1,737	33,449	2	14,374
Supplies and materials	1,634	1,495	804	809
Other objects	-	-	-	-
Payments to other governments	-	24,285	334	-
Total expenditures	27,560	166,905	2,046	151,338
Excess (deficiency) of revenues over (under) expenditures	-	(48,744)	(9)	(1,165)
Other financing uses:				
Transfer out	-	-	(7)	-
Net change in fund balances	-	(48,744)	(16)	(1,165)
Fund balances, beginning of year	12	56,539	16	189,098
Fund balances (deficits), end of year	\$ 12	\$ 7,795	\$ -	\$ 187,933

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (Continued)
EDUCATION FUND ACCOUNTS
For the year ended June 30, 2010**

	Title III -English Language Learners	National Board Certification	Gifted Education
Revenues:			
Local sources	\$ -	\$ -	\$ -
State sources	-	-	43,637
Federal sources	2,000	-	-
Interest	-	-	476
Total revenues	2,000	-	44,113
Expenditures:			
Salaries and benefits	713	-	19,602
Purchased services	845	-	2,979
Supplies and materials	442	-	6,182
Other objects	-	-	-
Payments to other governments	-	-	15,350
Total expenditures	2,000	-	44,113
Excess (deficiency) of revenues over (under) expenditures	-	-	-
Other financing uses:			
Transfer out	-	(26)	-
Net change in fund balances	-	(26)	-
Fund balances, beginning of year	-	26	-
Fund balances (deficits), end of year	\$ -	\$ -	\$ -

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (Continued)
EDUCATION FUND ACCOUNTS
For the year ended June 30, 2010**

	Title I - Reading First Part B SEA Funds	I Bio-Tech	Total
Revenues:			
Local sources	\$ -	\$ -	\$ 28,206
State sources	-	-	373,265
Federal sources	6,635	23,387	253,003
Interest	7	20	3,219
Total revenues	<u>6,642</u>	<u>23,407</u>	<u>657,693</u>
Expenditures:			
Salaries and benefits	-	22,197	430,363
Purchased services	6,017	1,210	203,026
Supplies and materials	625	-	30,298
Other objects	-	-	1,600
Payments to other governments	-	-	91,025
Total expenditures	<u>6,642</u>	<u>23,407</u>	<u>756,312</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	(98,619)
Other financing uses:			
Transfer out	-	-	(33)
Net change in fund balances	-	-	(98,652)
Fund balances, beginning of year	-	-	254,890
Fund balances (deficits), end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 156,238</u>

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNTS
TRUANTS ALTERNATIVE/OPTIONAL EDUCATION - PROJECT # 10-3695-00
For the year ended June 30, 2010**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
State sources	\$ 126,970	\$ 126,970	\$ 85,000	\$ (41,970)
Interest	-	-	188	188
Total revenues	<u>126,970</u>	<u>126,970</u>	<u>85,188</u>	<u>(41,782)</u>
Expenditures:				
Salaries and benefits	65,475	65,475	69,365	(3,890)
Purchased services	8,559	6,559	3,837	2,722
Supplies and materials	980	980	214	766
Other objects	-	2,000	1,600	400
Payments to other governments	51,956	51,956	51,056	900
Total expenditures	<u>126,970</u>	<u>126,970</u>	<u>126,072</u>	<u>898</u>
Deficiency of revenues under expenditures	<u>\$ -</u>	<u>\$ -</u>	(40,884)	<u>\$ (40,884)</u>
Fund balance (deficit), beginning of year			<u>(277)</u>	
Fund balance (deficit), end of year			<u>\$ (41,161)</u>	

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNTS
MCKINNEY EDUCATION FOR HOMELESS CHILDREN - PROJECT # 09-4920-00
For the year ended June 30, 2010**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Federal sources	<u>\$ 19,954</u>	<u>\$ 21,554</u>	<u>\$ 5,621</u>	<u>\$ (15,933)</u>
Expenditures:				
Salaries and benefits	10,624	15,000	5,036	9,964
Purchased services	3,349	1,976	75	1,901
Supplies and materials	5,981	3,858	510	3,348
Payments to other governments	<u>-</u>	<u>720</u>	<u>-</u>	<u>720</u>
Total expenditures	<u>19,954</u>	<u>21,554</u>	<u>5,621</u>	<u>15,933</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance, beginning of year			<u>12</u>	
Fund balance, July 1, 2009			<u>\$ 12</u>	

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNTS
MCKINNEY EDUCATION FOR HOMELESS CHILDREN - PROJECT # 10-4920-00
For the year ended June 30, 2010**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Federal sources	<u>\$ 22,000</u>	<u>\$ 22,000</u>	<u>\$ 21,939</u>	<u>\$ (61)</u>
Expenditures:				
Salaries and benefits	17,182	17,182	19,153	(1,971)
Purchased services	1,760	1,760	1,662	98
Supplies and materials	2,818	2,818	1,124	1,694
Payments to other governments	<u>240</u>	<u>240</u>	<u>-</u>	<u>240</u>
 Total expenditures	 <u>22,000</u>	 <u>22,000</u>	 <u>21,939</u>	 <u>61</u>
 Excess of revenues over expenditures	 <u>\$ -</u>	 <u>\$ -</u>	 <u>-</u>	 <u>\$ -</u>
 Fund balance, July 1, 2009			 <u>12</u>	
 Fund balance, end of year			 <u>\$ 12</u>	

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNTS
TECHNOLOGY - LEARNING TECHNOLOGY CENTERS - PROJECT # 10-3780-00
For the year ended June 30, 2010**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Local sources	\$ -	\$ -	\$ 7,834	\$ 7,834
State sources	148,680	163,140	110,000	(53,140)
Interest	-	-	327	327
Total revenues	<u>148,680</u>	<u>163,140</u>	<u>118,161</u>	<u>(44,979)</u>
Expenditures:				
Salaries and benefits	101,839	101,839	107,676	(5,837)
Purchased services	16,810	28,210	33,449	(5,239)
Supplies and materials	1,046	1,106	1,495	(389)
Other objects	-	3,000	-	3,000
Capital outlay	4,700	4,700	-	4,700
Payments to other governments	24,285	24,285	24,285	-
Total expenditures	<u>148,680</u>	<u>163,140</u>	<u>166,905</u>	<u>(3,765)</u>
Deficiency of revenues under expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>(48,744)</u>	<u>\$ (48,744)</u>
Fund balance, beginning of year			<u>56,539</u>	
Fund balance, end of year			<u>\$ 7,795</u>	

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNTS
LEARN AND SERVE AMERICA - PROJECT # 09-4910-00
For the year ended June 30, 2010**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues:				
Federal sources	\$ 8,000	\$ 8,000	\$ 2,037	\$ (5,963)
Expenditures:				
Salaries and benefits	2,600	2,600	906	1,694
Purchased services	4,450	4,450	2	4,448
Supplies and materials	500	500	804	(304)
Payments to other governments	450	450	334	116
Total expenditures	8,000	8,000	2,046	5,954
Deficiency of revenues under expenditures	\$ -	\$ -	(9)	\$ (9)
Other financing uses:				
Transfers out			(7)	
Net change in fund balance			(16)	
Fund balance, beginning of year			16	
Fund balance, end of year			\$ -	

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNTS
REGIONAL SAFE SCHOOLS - PROJECT # 10-3696-00
For the year ended June 30, 2010**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues:				
State sources	\$ 103,102	\$ 103,102	\$ 134,628	\$ 31,526
Federal sources	-	-	13,428	13,428
Interest	-	-	2,117	2,117
Total revenues	<u>103,102</u>	<u>103,102</u>	<u>150,173</u>	<u>47,071</u>
Expenditures:				
Salaries and benefits	99,405	97,405	136,155	(38,750)
Purchased services	2,197	2,197	14,374	(12,177)
Supplies and materials	1,500	1,500	809	691
Capital outlay	-	2,000	-	2,000
Total expenditures	<u>103,102</u>	<u>103,102</u>	<u>151,338</u>	<u>(48,236)</u>
Deficiency of revenues under expenditures	<u>\$ -</u>	<u>\$ -</u>	(1,165)	<u>\$ (1,165)</u>
Fund balance, beginning of year			<u>189,098</u>	
Fund balance, end of year			<u>\$ 187,933</u>	

Note: Actual column also includes Regional Safe Schools State Aid revenue (project #10-3001-93) of \$60,428, ARRA - General State Aid - Education SFSF (project #10-4850-93) of \$10,071, and ARRA - General State Aid - Government SFSF (project #10-4870-93) of \$3,357.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNTS
TITLE III ENGLISH LANGUAGE LEARNERS - PROJECT # 10-4999-PD
For the year ended June 30, 2010**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Federal sources	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
Expenditures:				
Salaries and benefits	570	570	713	(143)
Purchased services	630	630	845	(215)
Supplies and materials	800	800	442	358
Total expenditures	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund balance, beginning of year			<u>-</u>	
Fund balance, end of year			<u>\$ -</u>	

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNTS
GIFTED EDUCATION - PROJECT # 09-3350-00
For the year ended June 30, 2010**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
State sources	\$ 61,607	\$ 61,607	\$ 43,637	\$ (17,970)
Interest	-	-	476	476
Total revenues	<u>61,607</u>	<u>61,607</u>	<u>44,113</u>	<u>(17,494)</u>
Expenditures:				
Salaries and benefits	24,444	24,444	19,602	4,842
Purchased services	4,976	4,976	2,979	1,997
Supplies and materials	13,328	13,328	6,182	7,146
Payments to other governments	18,859	18,859	15,350	3,509
Total expenditures	<u>61,607</u>	<u>61,607</u>	<u>44,113</u>	<u>17,494</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund balance, beginning of year			<u>-</u>	
Fund balance, end of year			<u>\$ -</u>	

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNTS**

**TITLE I - READING FIRST PART B SEA FUNDS - PROJECT # 10-4337-00
For the year ended June 30, 2010**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Federal sources	\$ 7,628	\$ 7,628	\$ 6,635	\$ (993)
Interest	-	-	7	7
	<u>7,628</u>	<u>7,628</u>	<u>6,642</u>	<u>(986)</u>
Total revenues				
Expenditures:				
Salaries and benefits	638	638	-	638
Purchased services	6,059	6,059	6,017	42
Supplies and materials	31	31	625	(594)
Payments to other governments	900	900	-	900
	<u>7,628</u>	<u>7,628</u>	<u>6,642</u>	<u>986</u>
Total expenditures				
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund balance, beginning of year			-	
Fund balance, end of year			<u>\$ -</u>	

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2010**

	<u>Bus Driver Training</u>	<u>Supervisory</u>	<u>General Education Development</u>
ASSETS			
Cash	\$ 1,817	\$ 2,291	\$ 12,384
Accounts receivable	28	-	275
Due from other governments	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 1,845</u>	<u>\$ 2,291</u>	<u>\$ 12,659</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 76	\$ -	\$ 977
Due to other funds	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>76</u>	<u>-</u>	<u>977</u>
FUND BALANCES			
Unreserved	<u>1,769</u>	<u>2,291</u>	<u>11,682</u>
	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balances	<u>\$ 1,845</u>	<u>\$ 2,291</u>	<u>\$ 12,659</u>

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**COMBINING BALANCE SHEET (Continued)
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2010**

	<u>Program Accountability Liaison</u>	<u>Total</u>
ASSETS		
Cash	\$ -	\$ 16,492
Accounts receivable	-	303
Due from other governments	<u>22,918</u>	<u>22,918</u>
 Total assets	 <u>\$ 22,918</u>	 <u>\$ 39,713</u>
 LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable	\$ 187	\$ 1,240
Due to other funds	<u>22,649</u>	<u>22,649</u>
 Total liabilities	 <u>22,836</u>	 <u>23,889</u>
 FUND BALANCES		
Unreserved	<u>82</u>	<u>15,824</u>
 Total liabilities and fund balances	 <u>\$ 22,918</u>	 <u>\$ 39,713</u>

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
For the year ended June 30, 2010**

	Bus Driver Training	Supervisory	General Education Development
Revenues:			
Local sources	\$ 1,586	\$ -	\$ 12,195
State sources	759	2,000	-
Interest	10	27	76
Total revenues	<u>2,355</u>	<u>2,027</u>	<u>12,271</u>
Expenditures:			
Salaries and benefits	-	-	-
Purchased services	1,408	2,006	3,920
Supplies and materials	-	-	1,839
Other objects	-	-	1,187
Total expenditures	<u>1,408</u>	<u>2,006</u>	<u>6,946</u>
Excess of revenues over expenditures	947	21	5,325
Fund balances, beginning of year	<u>822</u>	<u>2,270</u>	<u>6,357</u>
Fund balances, end of year	<u>\$ 1,769</u>	<u>\$ 2,291</u>	<u>\$ 11,682</u>

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (Continued)
NONMAJOR SPECIAL REVENUE FUNDS
For the year ended June 30, 2010**

	Program Accountability Liaison	Total
Revenues:		
Local sources	\$ -	\$ 13,781
State sources	25,500	28,259
Interest	13	126
	25,513	42,166
Total revenues		
	25,513	42,166
Expenditures:		
Salaries and benefits	2,800	2,800
Purchased services	22,381	29,715
Supplies and materials	317	2,156
Other objects	-	1,187
	25,498	35,858
Total expenditures		
	25,498	35,858
Excess of revenues over expenditures		
	15	6,308
Fund balances, beginning of year		
	67	9,516
Fund balances, end of year		
	\$ 82	\$ 15,824

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**COMBINING STATEMENT OF FIDUCIARY NET ASSETS
AGENCY FUNDS
June 30, 2010**

	<u>Distributive Fund</u>	<u>Education for Employment</u>	<u>Totals</u>
ASSETS			
Cash	\$ 334	\$ -	\$ 334
Due from other governments	<u>8,157,153</u>	<u>319</u>	<u>8,157,472</u>
Total assets	<u>\$ 8,157,487</u>	<u>\$ 319</u>	<u>\$ 8,157,806</u>
LIABILITIES			
Due to other governments	<u>\$ 8,157,487</u>	<u>\$ 319</u>	<u>\$ 8,157,806</u>

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
For the year ended June 30, 2010**

	Balance June 30, 2009	Additions	Deductions	Balance June 30, 2010
<u>DISTRIBUTIVE</u>				
ASSETS				
Cash	\$ 122,188	\$ 59,337,253	\$ 59,459,107	\$ 334
Due from other governments	<u>6,107,647</u>	<u>8,157,153</u>	<u>6,107,647</u>	<u>8,157,153</u>
Total assets	<u><u>\$ 6,229,835</u></u>	<u><u>\$ 67,494,406</u></u>	<u><u>\$ 65,566,754</u></u>	<u><u>\$ 8,157,487</u></u>
LIABILITIES				
Due to other governments	<u><u>\$ 6,229,835</u></u>	<u><u>\$ 67,616,594</u></u>	<u><u>\$ 65,688,942</u></u>	<u><u>\$ 8,157,487</u></u>
<u>EDUCATION FOR EMPLOYMENT</u>				
ASSETS				
Cash	\$ -	\$ 8,300	\$ 8,300	\$ -
Due from other governments	<u>-</u>	<u>319</u>	<u>-</u>	<u>319</u>
Total assets	<u><u>\$ -</u></u>	<u><u>\$ 8,619</u></u>	<u><u>\$ 8,300</u></u>	<u><u>\$ 319</u></u>
LIABILITIES				
Due to other governments	<u><u>\$ -</u></u>	<u><u>\$ 8,619</u></u>	<u><u>\$ 8,300</u></u>	<u><u>\$ 319</u></u>
<u>TOTALS - ALL AGENCY FUNDS</u>				
ASSETS				
Cash	\$ 122,188	\$ 59,345,553	\$ 59,467,407	\$ 334
Due from other governments	<u>6,107,647</u>	<u>8,157,472</u>	<u>6,107,647</u>	<u>8,157,472</u>
Total assets	<u><u>\$ 6,229,835</u></u>	<u><u>\$ 67,503,025</u></u>	<u><u>\$ 65,575,054</u></u>	<u><u>\$ 8,157,806</u></u>
LIABILITIES				
Due to other governments	<u><u>\$ 6,229,835</u></u>	<u><u>\$ 67,625,213</u></u>	<u><u>\$ 65,697,242</u></u>	<u><u>\$ 8,157,806</u></u>

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**SCHEDULE OF DISBURSEMENTS TO SCHOOL DISTRICT
TREASURERS AND OTHER ENTITIES
DISTRIBUTIVE FUND**

For the year ended June 30, 2010

	Pinckneyville Community Unit #101	Giant City Community Unit #130	Carbondale Community Unit #165	Trico Community Unit #176	Murphysboro Community Unit #186	Elverado Community Unit #196
Forest Reserve	\$ -	\$ 6	\$ -	\$ 105	\$ 285	\$ -
Gen. State Aid	1,558,679	707,055	1,446,883	2,211,715	6,970,867	2,092,760
General State Aid Hold Harmless	-	-	-	-	-	-
Transition Assistance	-	32,749	40,964	-	-	-
Sp. Educ Private Fac. Tuition	-	-	1,361	-	10,751	-
Fund for Child Req Sp. Ed. Serv	54,515	29,830	120,951	132,300	449,307	59,822
Sp. Ed. Personnel	54,878	34,463	190,917	122,574	1,553,932	78,107
Special Ed. - Orphanage	6,760	-	87,664	9,088	336,570	17,512
V.E. Career & Technical Ed. Imp.	-	-	-	-	-	-
Agriculture Ed.	-	-	-	-	-	-
Bilingual Ed	-	-	2,327	-	4,998	-
Gifted Educ.	-	-	-	-	-	-
State Free Lunch & B'fast	2,218	1,749	7,250	6,650	34,641	5,773
School Breakfast Incentive	254	24	506	838	1,163	306
Driver Education	17,659	-	35,930	9,828	21,695	8,267
Transportation-Reg. & Voc	90,465	46,019	99,994	355,743	488,494	91,374
Transportation Sp. Educ.	53,771	3,997	157,984	154,718	363,381	107,671
School Bus	-	-	-	-	-	-
Truants Alternative	-	-	56,131	-	-	-
Reg. Safe Schools	-	-	-	-	-	-
Early Childhood Block Grant	-	-	101,995	-	3,076,753	-
Reading Improv. Block Grant	-	-	-	16,277	34,390	8,830
Reading Improv Block-Read. Rec.	-	-	-	-	-	-
ROE/ISC Operations	-	-	-	-	-	-
Supervisory Exp.	-	-	-	-	-	-
ADA Safety & Educ. Block Grant	2,092	1,190	4,399	3,989	8,378	2,000
Tech for Success	-	-	-	-	-	-
Orphanage Tuition	-	-	40,822	-	-	-
Arts/Foreign Language Asst.	-	-	-	98,301	-	-
Title VI Rural Educ. Init.	-	-	-	-	37,804	-
National School Lunch	31,178	35,215	130,781	173,662	539,407	96,881
School Breakfast Program	14,398	6,502	78,583	61,510	217,422	39,038
Summer Food Service Prog.	-	-	-	-	9,200	-
Fresh Fruits and Vegetables	-	-	-	-	16,044	4,468
Title I Low Income	53,388	40,190	453,544	230,187	802,302	153,357
Even Start	-	-	-	-	13,662	-
Title I-Reading First	-	-	-	-	-	-
Safe & Drug Free School	1,056	780	4,964	3,329	6,322	2,300
Sp. Ed. Pre-School	-	-	-	-	55,480	-
Special Educ. IDEA	-	-	-	-	3,431,995	-
Sp. Ed IDEA Room & Board	-	-	-	-	5,537	-
CTE Perkins -Secondary	-	-	-	-	-	-
ARRA Gen. State Aid	260,191	118,148	239,590	370,061	1,162,050	349,763
ARRA Title I - Low Income	31,715	15,441	204,994	83,147	196,394	67,417
ARRA Fed Sp. Ed. Pre-School	-	-	-	-	87,044	-
ARRA Fed Sp Ed IDEA	-	-	-	-	2,292,246	-
AARA Tech Enh	-	-	-	-	-	-
ARRA - Equip Asst. Grant	-	-	-	-	-	-
ARRA General State Aid	86,464	39,376	79,181	122,102	387,025	116,518
Title III Immigrant Educ. Progr	-	-	1,375	-	-	-
Title III - Lang Inst Prog	-	-	-	-	-	-
Title II - Teacher Quality	10,973	18,649	53,553	56,515	210,359	30,042
Technology-Enhancing Educ.	-	342	3,376	2,351	6,259	1,390
Tech - Enhanc. Ed. Competitive	-	-	297,000	-	-	-
Other Federal Programs	-	-	-	-	-	-
TOTAL	\$ 2,330,654	\$ 1,131,725	\$ 3,943,019	\$ 4,224,990	\$ 22,832,157	\$ 3,333,596

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**SCHEDULE OF DISBURSEMENTS TO SCHOOL DISTRICT
TREASURERS AND OTHER ENTITIES (Continued)**

DISTRIBUTIVE FUND

For the year ended June 30, 2010

	Comm. Cons. Community Unit #204	DuQuoin Community Unit #300	Tamaroa Community Unit #5	Pinckneyville Community Unit #50	DeSoto Community Unity #86	Carbondale Community Unit #95
Forest Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gen. State Aid	284,430	5,580,459	599,522	1,889,031	860,545	1,484,956
General State Aid Hold Harmless	-	-	-	-	-	282,043
Transition Assistance	26,319	-	-	-	5,591	6,891
Sp. Educ Private Fac. Tuition	-	-	-	-	-	-
Fund for Child Req Sp. Ed. Serv	25,045	171,944	16,116	109,422	33,199	203,464
Sp. Ed. Personnel	30,748	222,330	16,030	89,952	58,991	272,892
Special Ed. - Orphanage	-	5,980	-	-	8,076	110,365
V.E. Career & Technical Ed. Imp.	-	-	-	-	-	-
Agriculture Ed.	-	-	-	-	-	-
Bilingual Ed	-	-	-	-	-	39,898
Gifted Educ.	-	-	-	-	-	-
State Free Lunch & B'fast	1,446	7,819	2,992	5,448	3,433	19,451
School Breakfast Incentive	55	217	7	66	489	539
Driver Education	-	17,703	-	-	-	-
Transportation-Reg. & Voc	55,505	236,646	17,349	68,785	27,261	354,156
Transportation Sp. Educ.	14,296	64,399	57,763	117,377	53,869	245,705
School Bus	-	-	-	-	-	-
Truants Alternative	-	-	-	-	-	-
Reg. Safe Schools	-	-	-	-	-	-
Early Childhood Block Grant	-	-	-	-	-	357,276
Reading Improv. Block Grant	3,869	24,520	2,961	14,112	-	-
Reading Improv Block-Read. Rec.	-	-	-	-	-	4,000
ROE/ISC Operations	-	-	-	-	-	-
Supervisory Exp.	-	-	-	-	-	-
ADA Safety & Educ. Block Grant	765	6,479	592	2,597	1,100	5,263
Tech for Success	-	-	-	-	-	-
Orphanage Tuition	-	-	-	-	-	-
Arts/Foreign Language Asst.	-	-	-	-	12,897	-
Title VI Rural Educ. Init.	-	-	-	-	-	-
National School Lunch	22,978	243,812	41,285	106,889	50,417	368,303
School Breakfast Program	7,135	92,511	16,318	22,778	16,779	145,435
Summer Food Service Prog.	-	33,411	-	-	-	-
Fresh Fruits and Vegetables	-	-	5,946	-	20,543	12,521
Title I Low Income	32,468	357,257	33,508	138,184	76,270	866,383
Even Start	-	-	-	-	-	-
Title I-Reading First	-	-	-	-	-	-
Safe & Drug Free School	569	5,926	494	1,704	1,112	9,492
Sp. Ed. Pre-School	-	-	-	-	-	-
Special Educ. IDEA	-	-	-	-	-	-
Sp. Ed IDEA Room & Board	-	-	-	-	-	258
CTE Perkins -Secondary	-	-	-	-	-	-
ARRA Gen. State Aid	47,554	931,846	100,172	315,571	143,863	248,006
ARRA Title I - Low Income	15,606	182,979	9,556	44,924	43,346	475,048
ARRA Fed Sp. Ed. Pre-School	-	-	-	-	-	-
AARA Fed Sp Ed IDEA	-	-	-	-	-	-
AARA Tech Enh	-	-	-	-	-	262,500
ARRA - Equip Asst. Grant	-	-	6,300	-	-	15,996
ARRA General State Aid	15,661	310,245	33,374	105,055	47,768	82,669
Title III Immigrant Educ. Progr	-	-	-	-	-	-
Title III - Lang Inst Prog	-	-	-	-	-	7,334
Title II - Teacher Quality	7,890	96,645	5,825	52,946	19,299	158,863
Technology-Enhancing Educ.	582	3,301	235	1,208	681	6,999
Tech - Enhanc. Ed. Competitive	-	-	-	-	-	-
Other Federal Programs	-	-	-	-	-	-
TOTAL	\$ 592,921	\$ 8,596,429	\$ 966,345	\$ 3,086,049	\$ 1,485,129	\$ 6,046,706

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

**SCHEDULE OF DISBURSEMENTS TO SCHOOL DISTRICT
TREASURERS AND OTHER ENTITIES (Continued)**

DISTRIBUTIVE FUND

For the year ended June 30, 2010

	Unity Point Community Unit #140	Cobden Community Unit #17	Shawnee Community Unit #84	ROE #30	Regional Delivery	Total
Forest Reserve	\$ 9	\$ 18	\$ 158	\$ -	\$ -	\$ 581
Gen. State Aid	-	-	-	60,428	-	25,747,330
General State Aid Hold Harmless	-	-	-	-	-	282,043
Transition Assistance	-	-	-	-	-	112,514
Sp. Educ Private Fac. Tuition	-	-	-	-	-	12,112
Fund for Child Req Sp. Ed. Serv	-	-	-	-	-	1,405,915
Sp. Ed. Personnel	-	-	-	-	-	2,725,814
Special Ed. - Orphanage	-	-	-	-	-	582,015
V.E.Career & Technical Ed. Imp.	-	-	-	-	170,000	170,000
Agriculture Ed.	-	-	-	-	8,719	8,719
Bilingual Ed	-	-	-	-	-	47,223
Gifted Educ.	-	-	-	61,607	-	61,607
State Free Lunch & B'fast	-	-	-	-	-	98,870
School Breakfast Incentive	-	-	-	-	-	4,064
Driver Education	-	-	-	-	-	111,082
Transportation-Reg. & Voc	-	-	-	-	-	1,931,791
Transportation Sp. Educ.	-	-	-	-	-	1,394,931
School Bus	-	-	-	759	-	759
Truants Alternative	-	-	-	108,078	-	164,209
Reg. Safe Schools	-	-	-	99,640	-	99,640
Early Childhood Block Grant	-	-	-	-	-	3,536,024
Reading Improv. Block Grant	-	-	-	-	-	104,959
Reading Improv Block-Read. Rec.	-	-	-	-	-	4,000
ROE/ISC Operations	-	-	-	52,988	-	52,988
Supervisory Exp.	-	-	-	2,000	-	2,000
ADA Safety & Educ. Block Grant	-	-	-	-	-	38,844
Tech for Success	-	-	-	148,680	-	148,680
Orphanage Tuition	-	-	-	-	-	40,822
Arts/Foreign Language Asst.	-	-	-	-	-	111,198
Title VI Rural Educ. Init.	-	-	-	-	-	37,804
National School Lunch	-	-	-	-	-	1,840,808
School Breakfast Program	-	-	-	-	-	718,409
Summer Food Service Prog.	-	-	-	-	-	42,611
Fresh Fruits and Vegetables	-	-	-	-	-	59,522
Title I Low Income	-	-	-	-	-	3,237,038
Even Start	-	-	-	-	-	13,662
Title I-Reading First	-	-	-	7,628	-	7,628
Safe & Drug Free School	-	-	-	-	-	38,048
Sp. Ed. Pre-School	-	-	-	-	-	55,480
Special Educ. IDEA	-	-	-	-	-	3,431,995
Sp. Ed IDEA Room & Board	-	-	-	-	-	5,795
CTE Perkins -Secondary	-	-	-	-	153,260	153,260
ARRA Gen. State Aid	-	-	-	10,071	-	4,296,886
ARRA Title I - Low Income	-	-	-	-	-	1,370,567
ARRA Fed Sp. Ed. Pre-School	-	-	-	-	-	87,044
AARA Fed Sp Ed IDEA	-	-	-	-	-	2,292,246
AARA Tech Enh	-	-	-	-	-	262,500
ARRA - Equip Asst. Grant	-	-	-	-	-	22,296
ARRA General State Aid	-	-	-	3,357	-	1,428,795
Title III Immigrant Educ. Progr	-	-	-	-	-	1,375
Title III - Lang Inst Prog	-	-	-	-	-	7,334
Title II - Teacher Quality	-	-	-	-	-	721,559
Technology-Enhancing Educ.	-	-	-	-	-	26,724
Tech - Enhanc. Ed. Competitive	-	-	-	-	-	297,000
Other Federal Programs	-	-	-	1,987	-	1,987
TOTAL	\$ 9	\$ 18	\$ 158	\$ 557,223	\$ 331,979	\$ 59,459,107