

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

**FINANCIAL AUDIT
For the year ended June 30, 2011**

**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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**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**

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

OFFICIALS

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

Assistant Regional Superintendent
(8/1/10 through 1/15/11 and 7/1/11 through current) Mr. John Hawkins

Assistant Regional Superintendent
(1/16/11 through 6/30/11) 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	1	2
Repeated audit findings	1	1
Prior recommendations implemented or not repeated	1	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)			
11-01	11-12	Controls Over Financial Statement Preparation	Material Weakness

FINDINGS AND RESPONSES (FEDERAL COMPLIANCE)

No findings were noted for the year ended June 30, 2011.

PRIOR FINDINGS NOT REPEATED (GOVERNMENT AUDITING STANDARDS)

10-02	15	Cash accounts not recorded on the books	Material Weakness
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**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30
FINANCIAL REPORT SUMMARY (Continued)**

EXIT CONFERENCE

An informal exit conference was held on September 1, 2011. Attending were Donna Boros, Regional Superintendent; Melinda Stuhrenberg, controller of Regional Office of Education #30; Alex Hagen, CPA; and Sarah Simmons, both with West & Company, LLC.

Responses to recommendations were provided by Donna Boros, Regional Superintendent via email on November 22, 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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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, 2011, which collectively comprise the Jackson and Perry Counties 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 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, 2011, 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.

As discussed in Note 1 to the financial statements, the Jackson and Perry Counties Regional Office of Education #30 adopted GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* during the year ended June 30, 2011. The statement changed the classifications of governmental fund balances and clarified the definitions of existing fund types. The adoption of this statement had no effect on any of the Jackson and Perry Counties Regional Office of Education #30's governmental funds' assets or liabilities nor was there any effect to the total amount of any of the Jackson and Perry Counties Regional Office of Education #30's governmental fund balances as of and for the year ended June 30, 2011.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 8, 2012 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 16A-16J and 47 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 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 Schedule of Disbursements to School District Treasurers and Other Entities 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 8, 2012

WEST & COMPANY, LLC

MEMBERS

E. LYNN FREESE
RICHARD C. WEST
BRIAN E. DANIELL
JANICE K. ROMACK
DIANA R. SMITH
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JOHN H. VOGT
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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 Jackson and Perry Counties Regional Office of Education #30, as of and for the year ended June 30, 2011, which collectively comprise the Jackson and Perry Counties Regional Office of Education #30's basic financial statements and have issued our report thereon dated June 8, 2012. 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

Management of Jackson and Perry Counties Regional Office of Education #30 is responsible for establishing and maintaining effective 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 a certain deficiency in internal control over financial reporting that we consider to be a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in finding 11-01 in the accompanying Schedule of Findings and Responses to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Jackson and Perry Counties Regional Office of Education #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 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 8, 2012.

Jackson and Perry Counties Regional Office of Education #30's response to the finding identified in our audit is 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 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 8, 2012

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, 2011

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?

yes X none reported

Noncompliance material to financial
statements noted?

yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified?

N/A yes no

- Significant deficiency(ies) identified?

N/A yes none reported

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

N/A

Any audit findings disclosed that are required to be reported
in accordance with Section .510 (a) of OMB Circular A-133?

N/A yes no

JASPER AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30

SCHEDULE OF FINDINGS AND RESPONSES
For the year ended June 30, 2011

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, 2011**

Section II: Financial Statement Findings

FINDING NO. 11-01 – Controls Over Financial Statement Preparation (Repeat of finding 10-01, 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, or deferred revenue. While the Regional Office did maintain records to indicate the balances of cash, accounts receivable, and deferred revenue, there were no entries made by the ROE to reconcile their grant activity, such as posting grant receivables and deferred revenue.
- The Regional Office's financial information required numerous adjusting entries to present the financial statements in accordance with generally accepted accounting principles.

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, 2011**

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

Auditors' Recommendation:

As part of its internal control over the preparation of its 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:

Continued delay and timeliness of payments created a difficult situation for our office and certainly made the financial review and preparation of our financial statements complicated. 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. The Regional Office is working with the Jackson County Administrative Assistant who is a degreed accountant. This individual is providing additional accounting expertise to prepare and/or review financial statements. We are transitioning this process of consultation. Furthermore, we have implemented 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.

**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30
SCHEDULE OF FINDINGS AND RESPONSES
For the year ended June 30, 2011**

Section III: Federal Award Findings

No findings were noted for the year ended June 30, 2011.

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

**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
For the year ended June 30, 2011**

Corrective Action Plan

Finding No.: 11-01 – Controls Over Financial Statement Preparation (Repeat of finding 10-01, 09-01, 08-01 and 07-02)

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, or deferred revenue. While the Regional Office did maintain records to indicate the balances of cash, accounts receivable, and deferred revenue, there were no entries made by the ROE to reconcile their grant activity, such as posting grant receivables and deferred revenue.
- The Regional Office's financial information required numerous adjusting entries to present the financial statements in accordance with generally accepted accounting principles.

Plan:

The County Administrative Assistant, a degreed accountant, will work with Regional Office bookkeeper and financial officer to review and prepare financial statements. The County accountant has trained the Regional Office bookkeeper on the 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 County Administrative Assistant will continue to provide additional accounting expertise to prepare and/or review financial statements. The County accountant will work closely with the Regional Office 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.

Anticipated Date of Completion:

December 31, 2011

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, 2011

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u>
10-01	Controls over financial statement preparation.	Repeated as finding 11-01
10-02	Cash accounts not recorded on the books.	Finding was not repeated

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, 2011**

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, 2011. We encourage readers to consider this information in conjunction with the Regional Office of Education #30's financial statements, which follow.

2011 FINANCIAL HIGHLIGHTS

- Governmental fund total net assets changed slightly from \$462,570 in FY10 to 445,080 in FY11 representing a decrease of \$17,490. This decrease resulted from varying patterns in grant funding. There was an overall decrease from FY10 in total grant dollars such as Regional Safe Schools and Truancy. In addition, other grants have expired.
- Insurance and retirement benefits increased. This substantially impacted the allocation of funds.
- Payments for other governmental units decreased due to decline in grant funding.
- The Regional Office of Education Business-Type Fund revenues increased because of the demand for professional development. Purchased services increased as a result of overall increased costs for the workshops. In general, in FY11 the fund showed an operating loss of \$7,532 in comparison to a loss of \$19,215 in FY10.

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.

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

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended June 30, 2011**

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.

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

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended June 30, 2011**

REPORTING THE REGIONAL OFFICE OF EDUCATION #30 AS A WHOLE (Continued)

Fund Financial Statements (Continued)

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 2011 totaled approximately \$509,992. This compared to \$535,014 at the end of fiscal year 2010. This represents a decrease of \$25,022.

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, 2011, for the governmental and business-type activities.

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

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended June 30, 2011**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

**CONDENSED STATEMENT OF NET ASSETS
Governmental Activities**

	2011	2010	Increase/ (Decrease)
Current Assets	\$ 509,500	\$ 595,168	\$ (85,668)
Capital Assets, net	68,792	73,655	(4,863)
 Total assets	 578,292	 668,823	 (90,531)
 Current Liabilities	 133,212	 206,253	 (73,041)
 Net Assets:			
Invested in Capital Assets	68,792	73,655	(4,863)
Unrestricted	234,761	303,942	(69,181)
Restricted for educational purposes	141,527	84,973	56,554
 Total Net Assets	 \$ 445,080	 \$ 462,570	 \$ (17,490)

The Regional Office of Education #30's governmental net assets for FY11 are less than the governmental net assets for FY10 with a difference of \$17,490. 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 decrease in net assets related to reductions in grant funding and expiration of other grants. Staffing and funding patterns for salaries and benefits impacted the overall net assets.

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

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended June 30, 2011**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Business Type Activities

	2011	2010	Increase/ (Decrease)
Current Assets	\$ 74,515	\$ 73,431	\$ 1,084
Current Liabilities	9,603	987	8,616
Net Assets:			
Unrestricted	64,912	72,444	(7,532)
Total Net Assets	\$ 64,912	\$ 72,444	\$ (7,532)

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. The Business-Type Fund decreased \$7,532 from \$72,444 in FY10 to \$64,912 in FY11. This decrease resulted from a decline in grant funding which necessitated increased use of business-type funds to deliver workshops and conduct Regional Office operations.

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

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended June 30, 2011**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

STATEMENT OF ACTIVITIES

Governmental Activities

	2011	2010	Increase/ (Decrease)
Revenues:			
Program revenues:			
Operating grants and contributions	\$ 802,575	\$ 841,900	\$ (39,325)
General revenues:			
Local sources	81,718	90,988	(9,270)
On-behalf payments	425,507	461,584	(36,077)
Interest	8,956	9,777	(821)
Gain on sale of assets	6,307	-	6,307
	<u>1,325,063</u>	<u>1,404,249</u>	<u>(79,186)</u>
Expenses:			
Program expenses:			
Instructional services			
Salaries and benefits	522,919	480,884	42,035
Purchased services	223,013	287,256	(64,243)
Supplies and materials	88,652	48,332	40,320
Capital outlay/grant funded asset	2,302	-	2,302
Other objects	1,185	3,030	(1,845)
Payments to other governments	70,647	91,025	(20,378)
Depreciation	8,328	7,391	937
Administrative expenses:			
On-behalf payments	425,507	461,584	(36,077)
	<u>1,342,553</u>	<u>1,379,502</u>	<u>(36,949)</u>
Change in Net Assets	(17,490)	24,747	(42,237)
Net Assets, beginning of year	462,570	437,823	24,747
Net Assets, end of year	<u>\$ 445,080</u>	<u>\$ 462,570</u>	<u>\$ (17,490)</u>

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

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended June 30, 2011**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Total revenues from governmental activities were \$1,325,063 and expenses were \$1,342,553. The Regional Office of Education #30 total revenues decreased primarily due to a decline in the operating grants and contributions from services. Total expenditures from FY11 decreased with the most significant reductions indicated in purchased services, payment to other governmental units, and on-behalf payments reflective of grant funding reductions. Decreases also resulted from a decline in sub grantee allocations as well as reimbursements to districts for RESPRO expenditures and common paymaster services. Staffing and funding patterns for salaries affected the change in net assets. 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**

	<u>2011</u>	<u>2010</u>	<u>Increase/ (Decrease)</u>
Revenues:			
Program revenues:			
Charges for service	<u>\$ 67,118</u>	<u>\$ 48,972</u>	<u>\$ 18,146</u>
Expenses:			
Salaries and benefits	13,744	15,008	(1,264)
Purchased services	58,701	49,238	9,463
Supplies and materials	<u>2,486</u>	<u>3,941</u>	<u>(1,455)</u>
Total expenses	<u>74,931</u>	<u>68,187</u>	<u>6,744</u>
Operating loss	(7,813)	(19,215)	11,402
Nonoperating revenues:			
Interest	<u>281</u>	<u>-</u>	<u>281</u>
Change in Net Assets	(7,532)	(19,215)	11,683
Net Assets, beginning of year	<u>72,444</u>	<u>91,659</u>	<u>(19,215)</u>
Net Assets, end of year	<u>\$ 64,912</u>	<u>\$ 72,444</u>	<u>\$ (7,532)</u>

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

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended June 30, 2011**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Revenues from business-type activities were \$67,399 and expenses were \$74,931 at the end of FY11. An increase in the number and demand for workshops accounts in part for this variance. 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.

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.

During fiscal year 2011 the Regional Office of Education #30 implemented Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, which required certain programs and funds to be reclassified and the restatement of beginning fund balances as detailed in Note 1 to the financial statements. Because of these reclassifications the fund analysis is not comparable between fiscal year 2010 and fiscal year 2011.

Governmental Fund Highlights

- There was an overall decrease from FY10 in total grant dollars.
- Insurance and retirement benefits increased.
- Payments for other governmental units decreased due to declines in grant funds.
- The number of teacher certification renewals and registrations increased because of the certification cycle.
- Regional Safe Schools and Truancy Grants were substantially reduced.

Business-Type Activity Fund Highlights:

- There was an increase in the number and demand for workshops.
- Business-Type Activity Fund showed an increase in purchased services due to increases in consulting fees for professional development as well as an increase in in-services expenses.
- Business-Type Activity funds were used to support salary and benefits of personnel and general operations.

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

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended June 30, 2011**

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. A decrease in total capital assets for governmental activities for the fiscal year 2011 of \$4,863 which came as a result of few additions in conjunction with depreciation expense for the year. The Regional Office of Education #30's ending net invested capital asset balance for fiscal year 2011 is \$68,792 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 financial crisis in the State of Illinois will negatively and severely impact grant funds and ROE accounts.
- The economic crisis in the State of Illinois will affect the timeliness of payments.
- Federal grants are processed on a reimbursement basis as opposed to a schedule of payments.
- The State of Illinois Foundation level for 2011-2012 used in the calculation of amount of state aid granted for each student has increased to \$6,119.
- Current FY12 Grant funds have been decreased substantially.
- Increases or decreases in grant and formula funding from the Illinois State Board of Education to deliver regional services will shape the Regional Office of Education's overall operations and finances.
- A Title II School Improvement grant expired June 30, 2011.

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

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended June 30, 2011**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET (Continued)

- ROE #30 is continuing to partner with Southern Illinois University in the RAMPDUP grant.
- Increased travel, utility, and facilities costs will impact expenditures in all funds
- Increased TRS and insurance rates will affect expenditures.
- Funding will influence staffing patterns and responsibilities as well as salaries and benefits of personnel.

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, 2011**

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
ASSETS			
Current assets:			
Cash	\$ 280,204	\$ 74,515	\$ 354,719
Accounts receivable	830	-	830
Due from other governments	228,466	-	228,466
Total current assets	509,500	74,515	584,015
Noncurrent assets:			
Capital assets, net	68,792	-	68,792
Total assets	578,292	74,515	652,807
LIABILITIES			
Current liabilities:			
Accounts payable	26,109	9,603	35,712
Due to other governments	94,860	-	94,860
Deferred revenue	12,243	-	12,243
Total liabilities	133,212	9,603	142,815
NET ASSETS			
Invested in capital assets	68,792	-	68,792
Restricted for educational purposes	141,527	-	141,527
Unrestricted	234,761	64,912	299,673
Total net assets	\$ 445,080	\$ 64,912	\$ 509,992

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, 2011**

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		Net (Expenses) Revenue and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Primary Government Business-Type Activities	Total
Governmental activities:						
Instructional services:						
Salaries and benefits	\$ 522,919	\$ -	\$ 477,692	\$ (45,227)	\$ -	\$ (45,227)
Purchased services	223,013	-	188,213	(34,800)	-	(34,800)
Supplies and materials	88,652	-	65,524	(23,128)	-	(23,128)
Capital outlay - grant funded assets	2,302	-	5,767	3,465	-	3,465
Payments to other governments	70,647	-	65,379	(5,268)	-	(5,268)
Other objects	1,185	-	-	(1,185)	-	(1,185)
Depreciation	8,328	-	-	(8,328)	-	(8,328)
Administrative:						
On-behalf payments	425,507	-	-	(425,507)	-	(425,507)
Total governmental activities	<u>1,342,553</u>	<u>-</u>	<u>802,575</u>	<u>(539,978)</u>	<u>-</u>	<u>(539,978)</u>
Business-type activities:						
Registration fees	74,931	67,118	-	-	(7,813)	(7,813)
Total primary government	<u>\$ 1,417,484</u>	<u>\$ 67,118</u>	<u>\$ 802,575</u>	<u>(539,978)</u>	<u>(7,813)</u>	<u>(547,791)</u>
General revenues:						
Local sources				81,718	-	81,718
On-behalf payments				425,507	-	425,507
Interest				8,956	281	9,237
Gain on sale of assets				6,307	-	6,307
Total general revenues				<u>522,488</u>	<u>281</u>	<u>522,769</u>
Change in net assets				(17,490)	(7,532)	(25,022)
Net assets - beginning				462,570	72,444	535,014
Net assets - ending				<u>\$ 445,080</u>	<u>\$ 64,912</u>	<u>\$ 509,992</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, 2011**

	General Fund	Education Fund	Institute Fund	Other Nonmajor Funds	Total Governmental Funds
ASSETS					
Cash	\$ 141,615	\$ 27,891	\$ 89,594	\$ 21,104	\$ 280,204
Accounts receivable	-	-	330	500	830
Due from other funds	67,865	-	-	-	67,865
Due from other governments	27,063	201,403	-	-	228,466
Total assets	<u>\$ 236,543</u>	<u>\$ 229,294</u>	<u>\$ 89,924</u>	<u>\$ 21,604</u>	<u>\$ 577,365</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 1,782	\$ 24,029	\$ -	\$ 298	\$ 26,109
Due to other funds	-	67,865	-	-	67,865
Due to other governments	-	94,515	-	345	94,860
Deferred revenue	-	25,429	-	-	25,429
Total liabilities	<u>1,782</u>	<u>211,838</u>	<u>-</u>	<u>643</u>	<u>214,263</u>
FUND BALANCES					
Restricted	-	38,101	89,924	20,961	148,986
Assigned	236,029	-	-	-	236,029
Unassigned	(1,268)	(20,645)	-	-	(21,913)
Total fund balances	<u>234,761</u>	<u>17,456</u>	<u>89,924</u>	<u>20,961</u>	<u>363,102</u>
Total liabilities and fund balances	<u>\$ 236,543</u>	<u>\$ 229,294</u>	<u>\$ 89,924</u>	<u>\$ 21,604</u>	<u>\$ 577,365</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, 2011

Total fund balances-governmental funds	\$ 363,102
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.	68,792
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.	<u>13,186</u>
Net assets of governmental activities	<u><u>\$ 445,080</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 REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the year ended June 30, 2011**

	General Fund	Education Fund	Institute Fund	Other Nonmajor Funds	Total Governmental Funds
Revenues:					
Local sources	\$ 39,526	\$ 4,012	\$ 24,258	\$ 13,922	\$ 81,718
State sources	170,429	504,391	-	759	675,579
Federal sources	13,426	238,581	-	-	252,007
On-behalf payments	425,507	-	-	-	425,507
Interest	6,380	1,027	1,362	187	8,956
Total revenues	655,268	748,011	25,620	14,868	1,443,767
Expenditures:					
Instructional services:					
Salaries and benefits	131,943	384,236	6,740	-	522,919
Purchased services	47,042	155,646	13,887	6,438	223,013
Supplies and materials	29,317	57,267	42	2,026	88,652
Payments to other governments	-	70,647	-	-	70,647
Other objects	-	-	-	1,185	1,185
On-behalf payments	425,507	-	-	-	425,507
Capital outlay	-	5,767	-	-	5,767
Total expenditures	633,809	673,563	20,669	9,649	1,337,690
Excess of revenues over expenditures	21,459	74,448	4,951	5,219	106,077
Other financing sources (uses):					
Transfers in	99	107	-	-	206
Transfers out	(107)	(99)	-	-	(206)
Proceeds from sale of assets	6,307	-	-	-	6,307
Total other financing sources (uses)	6,299	8	-	-	6,307
Net change in fund balances	27,758	74,456	4,951	5,219	112,384
Fund balances (deficits), beginning of year, restated	207,003	(57,000)	84,973	15,742	250,718
Fund balances, end of year	\$ 234,761	\$ 17,456	\$ 89,924	\$ 20,961	\$ 363,102

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, 2011**

Net change in fund balances \$ 112,384

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	\$ 3,465	
Depreciation expense	<u>(8,328)</u>	(4,863)

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.

Current fiscal year vouchered revenue that will not be collected
within 60 days of the Regional Office's fiscal year end is
considered "deferred" revenue in the fund statements.

\$ 13,186

Prior year "deferred" revenue that is recorded as revenue in the
fund statements in the current fiscal year.

(138,197) (125,011)

Change in net assets of governmental activities

\$ (17,490)

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, 2011

	<u>Business-Type Activities Enterprise Fund</u>
	<u>Local Workshops</u>
ASSETS	
Current assets:	
Cash	\$ 74,515
LIABILITIES	
Current liabilities:	
Accounts payable	<u>9,603</u>
NET ASSETS	
Unrestricted	<u>\$ 64,912</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, 2011

	<u>Business-Type Activities Enterprise Fund</u>
	<u>Local Workshops</u>
Operating revenues:	
Charges for services	<u>\$ 67,118</u>
Operating expenses:	
Salaries and benefits	13,744
Purchased services	58,701
Supplies and materials	<u>2,486</u>
Total operating expenses	<u>74,931</u>
Operating loss	(7,813)
Nonoperating revenues:	
Interest	<u>281</u>
Change in net assets	(7,532)
Total net assets - beginning	<u>72,444</u>
Total net assets - ending	<u><u>\$ 64,912</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, 2011**

	Business-Type Activities <u>Enterprise Fund</u>
	<u>Local Workshops</u>
Cash flows from operating activities:	
Collection of fees	\$ 71,318
Payments to suppliers and providers of goods and services	(52,571)
Payments to employees	<u>(13,744)</u>
Net cash provided by operating activities	5,003
Cash flows from investing activities:	
Interest received on investments	<u>281</u>
Net increase in cash	5,284
Cash - beginning	<u>69,231</u>
Cash - ending	<u><u>\$ 74,515</u></u>
Reconciliation of operating loss to net cash provided by operating activities:	
Operating loss	\$ (7,813)
Change in assets and liabilities:	
Decrease in due from other governments	4,200
Increase in accounts payable	<u>8,616</u>
Net cash provided by operating activities	<u><u>\$ 5,003</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 FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
June 30, 2011**

	<u>Agency Funds</u>
ASSETS	
Cash	\$ 349
Due from other governments	<u>6,510,371</u>
Total assets	<u><u>\$ 6,510,720</u></u>
LIABILITIES	
Due to other governments	<u><u>\$ 6,510,720</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**

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. The Regional Superintendent is also responsible for apportionment and payment of funds received from the State for the districts in the region, or seeing that no payments are made unless the treasurer has filed or renewed appropriate bond and that the district has certified publication of the annual financial report.

The Regional Office of Education #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. Revenues received more than 60 days after the end of the current period are deferred in the governmental fund financial statements but are recognized as current revenues in the government-wide financial statements. 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. For unrestricted fund balances, committed fund balances are used first, then assigned fund balances, then unassigned, if any.

**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 except those required to be accounted for and reported in another fund. This fund is available to pay general and administrative expenditures of the Regional Office of Education #30. 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.

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

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

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

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

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

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

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

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

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

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

JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #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)

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

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

Program Accountability Liaison – This is a contract with ROE #49 to provide a monitor for all Preschool programs. The intent is for the monitor to provide early detection of any problems with the program design or implementation and offer information for technical assistance.

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.

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

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.

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.

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.

**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)

Agency Funds (Continued)

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.

D. Assets, Liabilities, and Net Assets or Equity

1. Deposits 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 3 months or less when purchased to be cash or 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."

3. Capital Assets

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

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

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 (Continued)

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

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

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

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

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

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)

4. **Equity Classifications** (Continued)

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

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

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

Unassigned Fund Balance – available expendable financial resources in a governmental fund that are not designated for a specific purpose. The unassigned fund balance is made up of the School Service, Truants Alternative/Optional Education, ROE/ISC Operations, RAMPDUP II, and Program Accountability Liason.

E. **New Accounting Pronouncement**

In 2011, the Regional Office of Education #30 implemented Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Type Definitions*, GASB Statement No. 59, *Financial Instruments Omnibus*, and GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. The Regional Office of Education #30 implemented these standards during the current year; however, GASB Statements No. 59 and 62 had no impact on the financial statements. The implementation of GASB Statement No. 54 changed fund balance reporting for governmental funds by adding some additional fund balance classifications, clarifying governmental fund type definitions, and providing additional disclosures on how fund balance constraints are imposed and may be modified or eliminated.

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

NOTES TO FINANCIAL STATEMENTS

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: Regional Safe Schools, Truants Alternative/Optional Education, McKinney Education for Homeless Children, Technology - Learning Technology Centers, Title II Teacher Quality, ROE/ISC Operations, 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 has agreements with all districts in the region whereby the Regional Office of Education #30 is allowed to keep the interest received on Distributive Fund receipts for expenditures benefiting all districts.

5. DEPOSITS

At June 30, 2011, the carrying amounts of the Regional Office of Education #30's deposits for the governmental activities, business-type activities, and fiduciary funds were \$280,204, \$74,515, and \$349, respectively. The bank balance for the governmental activities, business-type activities, and fiduciary funds totaled \$366,749, 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, 2011 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, being depreciated:				
Equipment	\$ 307,074	\$ 3,465	\$ (44,043)	\$ 266,496
Building	92,000	-	-	92,000
Total capital assets being depreciated	<u>399,074</u>	<u>3,465</u>	<u>(44,043)</u>	<u>358,496</u>
Less accumulated depreciation for:				
Equipment	(294,555)	(5,969)	44,043	(256,481)
Building	(30,864)	(2,359)	-	(33,223)
Total accumulated depreciation	<u>(325,419)</u>	<u>(8,328)</u>	<u>44,043</u>	<u>(289,704)</u>
Governmental activities capital assets, net	<u>\$ 73,655</u>	<u>\$ (4,863)</u>	<u>\$ -</u>	<u>\$ 68,792</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>

A mobile learning unit owned by the Regional Office of Education has been reclassified from Equipment to Building for the year ended June 30, 2011.

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

Governmental activities:	
Instructional services:	
Depreciation	<u>\$ 8,328</u>

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

NOTES TO FINANCIAL STATEMENTS

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.

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, 2011, was 9.4 percent of creditable earnings. The same contribution rate applies to members whose first contributing service is on or after January 1, 2011, the effective date of the benefit changes contained in Public Act 96-0889. These contributions, which may be paid on behalf of employees by the employer, are submitted to TRS by the employer. The active member rate was also 9.4 percent for the years ended June 30, 2010 and 2009.

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, 2011, State of Illinois contributions were based on 23.10 percent of creditable earnings not paid from federal funds, and the Regional Office of Education #30 recognized revenue and expenditures of \$69,819 in pension contributions that the State of Illinois paid directly to TRS. For the years ended June 30, 2010, and June 30, 2009, the State of Illinois contribution rates as percentages of creditable earnings not paid from federal funds were 23.38 percent (\$88,657) and 17.08 percent (\$40,703), 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, 2011 were \$1,787. Contributions for the years ending June 30, 2010 and June 30, 2009, were \$1,550 and \$1,753, respectively.

**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)

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, 2011, the employer pension contribution was 23.10 percent of salaries paid from federal and special trust funds. For the years ended June 30, 2010 and 2009, the employer contribution was 23.38 and 17.08 percent of salaries paid from federal and special trust funds, respectively. For the year ended June 30, 2011, salaries totaling \$181,899 were paid from federal and special trust funds that required employer contributions of \$42,019. For the years ended June 30, 2010 and June 30, 2009, required employer contributions were \$16,662 and \$10,931, 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.

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

For the three years ended June 30, 2011, 2010, and 2009, the Regional Office of Education #30 paid no employer contributions under the Early Retirement Option.

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

For the three years ended June 30, 2011, 2010, and 2009, 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 (18.03 percent of salary during the year ended June 30, 2011, as recertified pursuant to Public Act 96-1511).

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)

For the three years ended June 30, 2011, 2010, and 2009, 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, 2010. The report for the year ended June 30, 2011, is expected to be available in late 2011.

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.

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 annual required contribution rate for calendar year 2010 was 17.09 percent. 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.

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

NOTES TO FINANCIAL STATEMENTS

7. RETIREMENT FUND COMMITMENTS (Continued)

B. Illinois Municipal Retirement Fund (Continued)

Annual Pension Cost – The required contribution for calendar year 2010 was \$44,223.

Three-Year Trend Information for the Regular Plan

<u>Calendar Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/10	\$ 44,223	100%	\$ -
12/31/09	43,879	100%	-
12/31/08	47,546	100%	-

The required contribution for 2010 was determined as part of the December 31, 2008, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2008, 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 20.0 percent corridor between the actuarial and market value of assets. The Regional Office of Education #30 Regular plan's unfunded actuarial accrued liability at December 31, 2008 is being amortized as a level percentage of projected payroll on an open 10 year basis.

Funded Status and Funding Progress - As of December 31, 2010, the most recent actuarial valuation date, the Regular plan was 86.34 percent funded. The actuarial accrued liability for benefits was \$748,198 and the actuarial value of assets was \$646,030, resulting in an underfunded actuarial accrued liability (UAAL) of \$102,168. The covered payroll for calendar year 2010 (annual payroll of active employees covered by the plan) was \$258,765 and the ratio of UAAL to the covered payroll was 39 percent.

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

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

NOTES TO FINANCIAL STATEMENTS

7. RETIREMENT FUND COMMITMENTS (Continued)

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.

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 Fund.

The percentage of employer required contributions in the future will be determined by the director of HFS 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 0.88 percent of pay during the year ended June 30, 2011. State of Illinois contributions were \$2,712, and the district recognized revenue and expenditures of this amount during the year.

State contributions intended to match active member contributions during the year ended June 30, 2010 were 0.84 percent of pay. State contributions on behalf of district employees were \$2,245. Had the Regional Office of Education #30 recognized revenue and expenditures for State contributions intended to match active member contributions during the year ended June 30, 2009, under the current standards, the contribution match would have been \$2,539.

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

NOTES TO FINANCIAL STATEMENTS

8. OTHER POSTEMPLOYMENT BENEFITS (Continued)

A. Teacher Health Insurance Security (Continued)

Employer contributions to THIS Fund - The Regional Office of Education #30 also makes contributions to THIS Fund. The employer THIS Fund contribution was 0.66 percent during the year ended June 30, 2011, and 0.63 percent during the years ended June 30, 2010 and June 30, 2009. For the year ended June 30, 2011, the Regional Office paid \$2,034 to the THIS Fund. For the years ended June 30, 2010 and June 30, 2009, the Regional Office paid \$1,684 and \$1,905 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.

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 the November 30, 2010 actuarial valuation report (latest available information). This method requires the calculation of an unfunded actuarial liability, OPEB cost and OPEB obligation for Jackson County which amounted to \$6,518,118, \$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, 2010. The report may be obtained by writing to the Finance Department, Jackson County, 1001 Walnut Street, Murphysboro, IL 62966.

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

NOTES TO FINANCIAL STATEMENTS

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, 2011, were as follows:

Salaries and benefits	\$ 139,737
Purchased services	17,686
Supplies and materials	2,931
Capital outlay	<u>950</u>
	<u>\$ 161,304</u>

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 salary	\$ 96,435
Regional Superintendents benefits (includes State paid insurance)	14,525
Assistant Regional Superintendents salaries	79,559
Assistant Regional Superintendents benefits	1,153
TRS pension contributions	69,819
THIS contributions	<u>2,712</u>
	<u>\$ 264,203</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. OPERATING LEASES

The Regional Office of Education #30 had entered into an annual operating lease for its office annex through February 1, 2011 and a month to month lease thereafter. Rental expense for the year ended June 30, 2011 totaled \$12,000.

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

NOTES TO FINANCIAL STATEMENTS

14. DUE TO/FROM OTHER GOVERNMENTS

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

Due From Other Governments:

General Fund:

Illinois State Board of Education	<u>\$ 27,063</u>
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Education Fund:

Illinois State Board of Education	133,480
Southern Illinois University - Carbondale	16,215
Regional Office of Education #2	31,918
Regional Office of Education #49	<u>19,790</u>
	<u>201,403</u>
	<u><u>\$ 228,466</u></u>

Fiduciary Fund:

Regional Delivery System	\$ 19
Illinois State Board of Education	<u>6,510,352</u>
	<u><u>\$6,510,371</u></u>

Due To Other Governments:

Education Fund:

Illinois State Board of Education	\$ 241
Regional Office of Education #2	21,538
Regional Office of Education #21	40,998
Local School Districts	<u>31,738</u>
	<u>94,515</u>

Nonmajor Governmental Funds:

Regional Office of Education #21	<u>345</u>
	<u><u>\$ 94,860</u></u>

Fiduciary Fund:

Local School Districts	<u><u>\$6,510,720</u></u>
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15. 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.

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

NOTES TO FINANCIAL STATEMENTS

16. 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.

17. DEFICIT FUND BALANCE

The following individual funds had negative fund balances as of June 30, 2011:

School Service	\$ 1,268
Truants Alternative/Optional Education	\$ 601
ROE/ISC Operations	\$ 41
RAMPDUP II	\$ 19,628
Program Accountability Liason	\$ 375

The Regional Office of Education #30 intends to reduce this deficit by reducing expenses in future periods.

18. RECLASSIFICATIONS

Effective July 1, 2010, the Regional Office of Education #30 reclassified Regional Safe Schools, Special Programs, and Principal Mentoring as part of the General Fund. The ROE/ISC Operations Fund and Program Accountability Liason Fund were reclassified as part of the Education Fund. This reclassification was due to the implementation of GASB Statement No. 54.

	General Fund	Education Fund	Other Nonmajor Funds
Fund balance at June 30, 2010	\$ (6,317)	\$ 156,238	\$ 15,824
Reclassification adjustment	213,320	(213,238)	(82)
Fund balance restated at June 30, 2010	\$ 207,003	\$ (57,000)	\$ 15,742

**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)
12/31/10	\$ 646,030	\$ 748,198	\$ 102,168	86.34%	\$ 258,765	39.48%
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%

On a market value basis, the actuarial value of assets as of December 31, 2010 was \$700,093. On a market value basis, the funded ratio would be 93.57%.

SUPPLEMENTAL INFORMATION

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

**COMBINING SCHEDULE OF ACCOUNTS
GENERAL FUND
June 30, 2011**

	<u>School Service</u>	<u>Regional Safe Schools</u>	<u>Special Programs</u>
ASSETS			
Cash	\$ -	\$ 133,727	\$ 5,071
Due from other funds	-	68,133	-
Due from other governments	-	27,063	-
	<u>-</u>	<u>228,923</u>	<u>-</u>
Total assets	<u>\$ -</u>	<u>\$ 228,923</u>	<u>\$ 5,071</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 1,000	\$ 782	\$ -
Due to other funds	268	-	-
	<u>1,268</u>	<u>782</u>	<u>-</u>
Total liabilities	<u>1,268</u>	<u>782</u>	<u>-</u>
FUND BALANCES (DEFICITS)			
Assigned	-	228,141	5,071
Unassigned	(1,268)	-	-
	<u>(1,268)</u>	<u>228,141</u>	<u>5,071</u>
Total fund balances	<u>(1,268)</u>	<u>228,141</u>	<u>5,071</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 228,923</u>	<u>\$ 5,071</u>

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

**COMBINING SCHEDULE OF ACCOUNTS (Continued)
GENERAL FUND
June 30, 2011**

	Principal Mentoring	Eliminations	Total
ASSETS			
Cash	\$ 2,817	\$ -	\$ 141,615
Due from other funds	-	(268)	67,865
Due from other governments	-	-	27,063
	<u>2,817</u>	<u>-</u>	<u>27,063</u>
Total assets	<u>\$ 2,817</u>	<u>\$ (268)</u>	<u>\$ 236,543</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ 1,782
Due to other funds	-	(268)	-
	<u>-</u>	<u>(268)</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>(268)</u>	<u>1,782</u>
FUND BALANCES (DEFICITS)			
Assigned	2,817	-	236,029
Unassigned	-	-	(1,268)
	<u>2,817</u>	<u>-</u>	<u>(1,268)</u>
Total fund balances	<u>2,817</u>	<u>-</u>	<u>234,761</u>
Total liabilities and fund balances	<u>\$ 2,817</u>	<u>\$ (268)</u>	<u>\$ 236,543</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, 2011**

	School Service	Regional Safe Schools	Special Programs
Revenues:			
Local sources	\$ 25,070	\$ -	\$ 14,456
State sources	-	170,429	-
Federal sources	8,168	5,258	-
On-behalf payments	425,507	-	-
Interest	2,963	3,208	102
Total revenues	461,708	178,895	14,558
Expenditures:			
Salaries and benefits	-	131,943	-
Purchased services	35,288	10,630	1,026
Supplies and materials	11,115	2,421	15,781
On-behalf payments	425,507	-	-
Total expenditures	471,910	144,994	16,807
Excess (deficiency) of revenues over (under) expenditures	(10,202)	33,901	(2,249)
Other financing sources (uses):			
Transfers in	99	-	-
Transfers out	(107)	-	-
Proceeds from sale of assets	-	6,307	-
Total other financing sources (uses)	(8)	6,307	-
Net change in fund balance	(10,210)	40,208	(2,249)
Fund balances, beginning of year, restated	8,942	187,933	7,320
Fund balances (deficits), end of year	\$ (1,268)	\$ 228,141	\$ 5,071

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

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (Continued)
GENERAL FUND ACCOUNTS
For the year ended June 30, 2011**

	Principal Mentoring	Total
Revenues:		
Local sources	\$ -	\$ 39,526
State sources	-	170,429
Federal sources	-	13,426
On-behalf payments	-	425,507
Interest	107	6,380
	107	655,268
Expenditures:		
Salaries and benefits	-	131,943
Purchased services	98	47,042
Supplies and materials	-	29,317
On-behalf payments	-	425,507
	98	633,809
Excess (deficiency) of revenues over (under) expenditures	9	21,459
Other financing sources (uses):		
Transfers in	-	99
Transfers out	-	(107)
Proceeds from sale of assets	-	6,307
	-	6,299
Net change in fund balance	9	27,758
Fund balances, beginning of year, restated	2,808	207,003
Fund balances (deficits), end of year	\$ 2,817	\$ 234,761

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

**BUDGETARY COMPARISON SCHEDULE
GENERAL FUND ACCOUNTS
REGIONAL SAFE SCHOOLS - PROJECT # 10-3696-00
For the year ended June 30, 2011**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
State sources	\$ 103,102	\$ 103,102	\$ 28,902	\$ (74,200)
Expenditures:				
Salaries and benefits	99,405	97,405	-	97,405
Purchased services	2,197	2,197	-	2,197
Supplies and materials	1,500	1,500	-	1,500
Capital outlay	-	2,000	-	2,000
Total expenditures	<u>103,102</u>	<u>103,102</u>	<u>-</u>	<u>103,102</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	28,902	<u>\$ 28,902</u>
Fund balance, beginning of year			<u>187,933</u>	
Fund balance, July 1, 2010			<u>\$ 216,835</u>	

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

**BUDGETARY COMPARISON SCHEDULE
GENERAL FUND ACCOUNTS
REGIONAL SAFE SCHOOLS - PROJECT # 11-3696-00
For the year ended June 30, 2011**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues:				
State sources	\$ 67,614	\$ 67,614	\$ 141,527	\$ 73,913
Federal sources	-	-	5,258	5,258
Interest	-	-	3,208	3,208
	<u>67,614</u>	<u>67,614</u>	<u>149,993</u>	<u>82,379</u>
Expenditures:				
Salaries and benefits	67,007	67,007	131,943	(64,936)
Purchased services	607	607	10,630	(10,023)
Supplies and materials	-	-	2,421	(2,421)
	<u>67,614</u>	<u>67,614</u>	<u>144,994</u>	<u>(77,380)</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	4,999	<u>\$ 4,999</u>
Other financing sources:				
Proceeds from sale of assets			<u>6,307</u>	
Net change in fund balance			11,306	
Fund balance, July 1, 2010			<u>216,835</u>	
Fund balance, end of year			<u>\$ 228,141</u>	

Note: Actual column also includes Regional Safe Schools State Aid revenue (project #11-3001-93) of \$73,913 and ARRA - Education Jobs Fund (project #11-4880-93) of \$5,258.

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

**COMBINING SCHEDULE OF ACCOUNTS
EDUCATION FUND**

June 30, 2011

	Title I - School Improvement and Accountability	Truants Alternative/ Optional Education	McKinney Education For Homeless Children	Technology- Learning Technology Centers
ASSETS				
Cash	\$ -	\$ 8,453	\$ 427	\$ 6,942
Due from other governments	31,918	31,944	-	65,930
	<u>\$ 31,918</u>	<u>\$ 40,397</u>	<u>\$ 427</u>	<u>\$ 72,872</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ 4,193
Due to other funds	24,013	-	-	-
Due to other governments	3,847	40,998	-	21,538
Deferred revenue	-	-	415	13,186
	<u>27,860</u>	<u>40,998</u>	<u>415</u>	<u>38,917</u>
FUND BALANCES (DEFICITS)				
Restricted	4,058	-	12	33,955
Unassigned	-	(601)	-	-
	<u>4,058</u>	<u>(601)</u>	<u>12</u>	<u>33,955</u>
Total liabilities and fund balances	<u>\$ 31,918</u>	<u>\$ 40,397</u>	<u>\$ 427</u>	<u>\$ 72,872</u>

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

**COMBINING SCHEDULE OF ACCOUNTS (Continued)
EDUCATION FUND
June 30, 2011**

	<u>Title II Teacher Quality</u>	<u>ROE/ISC Operations</u>	<u>RAMPDUP II</u>	<u>Gifted Education</u>
ASSETS				
Cash	\$ -	\$ -	\$ -	\$ 241
Due from other governments	13,724	21,882	16,215	-
Total assets	\$ 13,724	\$ 21,882	\$ 16,215	\$ 241
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 1,368	\$ 5,017	\$ 12,879	\$ -
Due to other funds	4,739	16,906	2,614	-
Due to other governments	7,541	-	20,350	241
Deferred revenue	-	-	-	-
Total liabilities	13,648	21,923	35,843	241
FUND BALANCES (DEFICITS)				
Restricted	76	-	-	-
Unassigned	-	(41)	(19,628)	-
Total fund balances (deficits)	76	(41)	(19,628)	-
Total liabilities and fund balances	\$ 13,724	\$ 21,882	\$ 16,215	\$ 241

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

**COMBINING SCHEDULE OF ACCOUNTS (Continued)
EDUCATION FUND
June 30, 2011**

	Program Accountability Liason	Title I - Reading First Part B SEA Funds	I Bio-Tech	Total
ASSETS				
Cash	\$ -	\$ -	\$ 11,828	\$ 27,891
Due from other governments	19,790	-	-	201,403
Total assets	\$ 19,790	\$ -	\$ 11,828	\$ 229,294
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 572	\$ -	\$ -	\$ 24,029
Due to other funds	19,593	-	-	67,865
Due to other governments	-	-	-	94,515
Deferred revenue	-	-	11,828	25,429
Total liabilities	20,165	-	11,828	211,838
FUND BALANCES (DEFICITS)				
Restricted	-	-	-	38,101
Unassigned	(375)	-	-	(20,645)
Total fund balances (deficits)	(375)	-	-	17,456
Total liabilities and fund balances	\$ 19,790	\$ -	\$ 11,828	\$ 229,294

**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, 2011**

	Title I - School Improvement and Accountability	Truants Alternative/ Optional Education	McKinney Education For Homeless Children	Technology- Learning Technology Centers
Revenues:				
Local sources	\$ -	\$ -	\$ -	\$ 4,012
State sources	-	143,914	-	171,814
Federal sources	91,358	-	29,045	-
Interest	-	-	9	663
Total revenues	91,358	143,914	29,054	176,489
Expenditures:				
Salaries and benefits	49,859	57,110	27,634	101,315
Purchased services	22,315	4,903	788	21,914
Supplies and materials	6,657	343	632	2,795
Capital outlay	-	-	-	2,767
Payments to other governments	-	40,998	-	21,538
Total expenditures	78,831	103,354	29,054	150,329
Excess (deficiency) of revenues over (under) expenditures	12,527	40,560	-	26,160
Other financing sources (uses):				
Transfer in	-	-	-	-
Transfer out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	12,527	40,560	-	26,160
Fund balances (deficits), beginning of year, restated	(8,469)	(41,161)	12	7,795
Fund balances (deficits), end of year	\$ 4,058	\$ (601)	\$ 12	\$ 33,955

**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, 2011**

	Title II Teacher Quality	ROE/ISC Operations	RAMPDUP II	Gifted Education
Revenues:				
Local sources	\$ -	\$ -	\$ -	\$ -
State sources	-	67,484	83,419	17,970
Federal sources	100,000	-	-	-
Interest	76	19	30	3
Total revenues	100,076	67,503	83,449	17,973
Expenditures:				
Salaries and benefits	75,348	35,618	8,760	7,771
Purchased services	14,989	7,521	66,626	702
Supplies and materials	1,552	6,146	27,691	9,401
Capital outlay	-	3,000	-	-
Payments to other governments	8,111	-	-	-
Total expenditures	100,000	52,285	103,077	17,874
Excess (deficiency) of revenues over (under) expenditures	76	15,218	(19,628)	99
Other financing sources (uses):				
Transfer in	-	-	-	-
Transfer out	-	-	-	(99)
Total other financing sources (uses)	-	-	-	(99)
Net change in fund balances	76	15,218	(19,628)	-
Fund balances (deficits), beginning of year, restated	-	(15,259)	-	-
Fund balances (deficits), end of year	\$ 76	\$ (41)	\$ (19,628)	\$ -

**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, 2011**

	Program Accountability Liason	Title I - Reading First Part B SEA Funds	I Bio-Tech	Total
Revenues:				
Local sources	\$ -	\$ -	\$ -	\$ 4,012
State sources	19,790	-	-	504,391
Federal sources	-	993	17,185	238,581
Interest	115	-	112	1,027
Total revenues	19,905	993	17,297	748,011
Expenditures:				
Salaries and benefits	3,025	1,077	16,719	384,236
Purchased services	15,287	23	578	155,646
Supplies and materials	2,050	-	-	57,267
Capital outlay	-	-	-	5,767
Payments to other governments	-	-	-	70,647
Total expenditures	20,362	1,100	17,297	673,563
Excess (deficiency) of revenues over (under) expenditures	(457)	(107)	-	74,448
Other financing sources (uses):				
Transfer in	-	107	-	107
Transfer out	-	-	-	(99)
Total other financing sources (uses)	-	107	-	8
Net change in fund balances	(457)	-	-	74,456
Fund balances (deficits), beginning of year, restated	82	-	-	(57,000)
Fund balances (deficits), end of year	\$ (375)	\$ -	\$ -	\$ 17,456

**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, 2011**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
Revenues:				
State sources	<u>\$ 126,970</u>	<u>\$ 126,970</u>	<u>\$ 41,970</u>	<u>\$ (85,000)</u>
Expenditures:				
Salaries and benefits	65,475	65,475	463	65,012
Purchased services	8,559	6,559	946	5,613
Supplies and materials	980	980	1	979
Other objects	-	2,000	-	2,000
Payments to other governments	<u>51,956</u>	<u>51,956</u>	<u>-</u>	<u>51,956</u>
Total expenditures	<u>126,970</u>	<u>126,970</u>	<u>1,410</u>	<u>125,560</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	40,560	<u>\$ 40,560</u>
Fund balance (deficit), beginning of year			<u>(41,161)</u>	
Fund balance (deficit), December 1, 2010			<u>\$ (601)</u>	

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

**BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNTS
TRUANTS ALTERNATIVE/OPTIONAL EDUCATION - PROJECT # 11-3695-00
For the year ended June 30, 2011**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
State sources	<u>\$ 101,944</u>	<u>\$ 101,944</u>	<u>\$ 101,944</u>	<u>\$ -</u>
Expenditures:				
Salaries and benefits	54,205	54,205	56,647	(2,442)
Purchased services	6,441	6,441	3,957	2,484
Supplies and materials	300	300	342	(42)
Payments to other governments	<u>40,998</u>	<u>40,998</u>	<u>40,998</u>	<u>-</u>
 Total expenditures	 <u>101,944</u>	 <u>101,944</u>	 <u>101,944</u>	 <u>-</u>
 Excess of revenues over expenditures	 <u>\$ -</u>	 <u>\$ -</u>	 -	 <u>\$ -</u>
 Fund balance (deficit), December 1, 2010			 <u>(601)</u>	
 Fund balance (deficit), end of year			 <u>\$ (601)</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, 2011**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Federal sources	\$ 22,000	\$ 22,000	\$ 7,459	\$ (14,541)
Expenditures:				
Salaries and benefits	17,182	17,182	7,285	9,897
Purchased services	1,760	1,760	117	1,643
Supplies and materials	2,818	2,818	-	2,818
Payments to other governments	240	240	-	240
Total expenditures	22,000	22,000	7,402	14,598
Excess of revenues over expenditures	\$ -	\$ -	57	\$ 57
Fund balance, beginning of year			12	
Fund balance, July 1, 2010			\$ 69	

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

**BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNTS**

**MCKINNEY EDUCATION FOR HOMELESS CHILDREN - PROJECT # 11-4920-00
For the year ended June 30, 2011**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Federal sources	\$ 22,000	\$ 22,000	\$ 21,586	\$ (414)
Interest	-	-	9	9
Total revenues	<u>22,000</u>	<u>22,000</u>	<u>21,595</u>	<u>(405)</u>
Expenditures:				
Salaries and benefits	18,705	18,705	20,349	(1,644)
Purchased services	1,134	1,134	671	463
Supplies and materials	2,041	2,041	632	1,409
Payments to other governments	120	120	-	120
Total expenditures	<u>22,000</u>	<u>22,000</u>	<u>21,652</u>	<u>348</u>
Deficiency of revenues under expenditures	<u>\$ -</u>	<u>\$ -</u>	(57)	<u>\$ (57)</u>
Fund balance, July 1, 2010			<u>69</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, 2011**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Local sources	\$ -	\$ -	\$ 153	\$ 153
State sources	<u>148,680</u>	<u>163,140</u>	<u>53,140</u>	<u>(110,000)</u>
Total revenues	<u>148,680</u>	<u>163,140</u>	<u>53,293</u>	<u>(109,847)</u>
Expenditures:				
Salaries and benefits	101,839	101,839	10,709	91,130
Purchased services	16,810	28,210	2,114	26,096
Supplies and materials	1,046	1,106	-	1,106
Other objects	-	3,000	-	3,000
Capital outlay	4,700	4,700	-	4,700
Payments to other governments	<u>24,285</u>	<u>24,285</u>	<u>-</u>	<u>24,285</u>
Total expenditures	<u>148,680</u>	<u>163,140</u>	<u>12,823</u>	<u>150,317</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	40,470	<u>\$ 40,470</u>
Fund balance, beginning of year			<u>7,795</u>	
Fund balance, July 1, 2010			<u>\$ 48,265</u>	

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

**BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNTS**

TECHNOLOGY - LEARNING TECHNOLOGY CENTERS - PROJECT # 11-3780-00

For the year ended June 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Local sources	\$ -	\$ -	\$ 3,859	\$ 3,859
State sources	131,860	131,860	118,674	(13,186)
Interest	-	-	663	663
	<u>131,860</u>	<u>131,860</u>	<u>123,196</u>	<u>(8,664)</u>
Total revenues				
Expenditures:				
Salaries and benefits	96,601	96,601	90,606	5,995
Purchased services	12,521	12,521	19,800	(7,279)
Supplies and materials	200	200	2,795	(2,595)
Capital outlay	1,000	1,000	2,767	(1,767)
Payments to other governments	21,538	21,538	21,538	-
	<u>131,860</u>	<u>131,860</u>	<u>137,506</u>	<u>(5,646)</u>
Total expenditures				
Deficiency of revenues under expenditures	<u>\$ -</u>	<u>\$ -</u>	(14,310)	<u>\$ (14,310)</u>
Fund balance, July 1, 2010			<u>48,265</u>	
Fund balance, end of year			<u>\$ 33,955</u>	

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

**BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNTS**

**TITLE II - TEACHER QUALITY - LEADERSHIP GRANT - PROJECT # 11-4935-00
For the year ended June 30, 2011**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Federal sources	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Interest	-	-	76	76
	<u>100,000</u>	<u>100,000</u>	<u>100,076</u>	<u>76</u>
Total revenues				
Expenditures:				
Salaries and benefits	74,517	74,517	75,348	(831)
Purchased services	12,488	12,488	14,989	(2,501)
Supplies and materials	545	643	1,552	(909)
Payments to other governments	10,000	10,000	8,111	1,889
Indirect costs	2,450	2,352	-	2,352
	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Total expenditures				
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	76	<u>\$ 76</u>
Fund balance, beginning of year			<u>-</u>	
Fund balance, end of year			<u>\$ 76</u>	

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

**BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNTS
ROE/ISC OPERATIONS - PROJECT # 10-3730-00
For the year ended June 30, 2011**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
State sources	\$ 35,994	\$ 56,602	\$ 15,602	\$ (41,000)
Expenditures:				
Salaries and benefits	30,577	44,000	-	44,000
Purchased services	2,963	5,000	90	4,910
Supplies and materials	1,454	5,602	-	5,602
Capital outlay	1,000	2,000	-	2,000
Total expenditures	<u>35,994</u>	<u>56,602</u>	<u>90</u>	<u>56,512</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	15,512	<u>\$ 15,512</u>
Fund balance (deficit), beginning of year			<u>(15,259)</u>	
Fund balance, July 1, 2010			<u>\$ 253</u>	

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

**BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNTS
ROE/ISC OPERATIONS - PROJECT # 11-3730-00
For the year ended June 30, 2011**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues:				
State sources	\$ 51,882	\$ 51,882	\$ 51,882	\$ -
Interest	-	-	19	19
Total revenues	51,882	51,882	51,901	19
Expenditures:				
Salaries and benefits	39,280	39,280	35,618	3,662
Purchased services	5,000	5,000	7,431	(2,431)
Supplies and materials	5,602	5,602	6,146	(544)
Capital outlay	2,000	2,000	3,000	(1,000)
Total expenditures	51,882	51,882	52,195	(313)
Excess of revenues over expenditures	\$ -	\$ -	(294)	\$ (294)
Fund balance, July 1, 2010			253	
Fund balance (deficit), end of year			\$ (41)	

**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, 2011**

	<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	\$ 17,970	\$ (43,637)
Interest	-	-	3	3
Total revenues	<u>61,607</u>	<u>61,607</u>	<u>17,973</u>	<u>(43,634)</u>
Expenditures:				
Salaries and benefits	24,444	24,444	7,771	16,673
Purchased services	4,976	4,976	702	4,274
Supplies and materials	13,328	13,328	9,401	3,927
Payments to other governments	18,859	18,859	-	18,859
Total expenditures	<u>61,607</u>	<u>61,607</u>	<u>17,874</u>	<u>43,733</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	99	<u>\$ 99</u>
Other financing uses:				
Transfers out			(99)	
Net change in fund balance			-	
Fund balance, beginning of year			-	
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, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Federal sources	<u>\$ 7,628</u>	<u>\$ 7,628</u>	<u>\$ 993</u>	<u>\$ (6,635)</u>
Expenditures:				
Salaries and benefits	638	638	1,077	(439)
Purchased services	6,059	6,059	23	6,036
Supplies and materials	31	31	-	31
Payments to other governments	<u>900</u>	<u>900</u>	<u>-</u>	<u>900</u>
 Total expenditures	 <u>7,628</u>	 <u>7,628</u>	 <u>1,100</u>	 <u>6,528</u>
 Deficiency of revenues under expenditures	 <u>\$ -</u>	 <u>\$ -</u>	 (107)	 <u>\$ (107)</u>
 Other financing sources:				
Transfers in			<u>107</u>	
 Net change in fund balance			 -	
 Fund balance, beginning of year			 <u>-</u>	
 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, 2011

	Bus Driver Training	Supervisory	General Education Development	Total
ASSETS				
Cash	\$ 2,624	\$ 2,316	\$ 16,164	\$ 21,104
Accounts receivable	500	-	-	500
Total assets	\$ 3,124	\$ 2,316	\$ 16,164	\$ 21,604
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 298	\$ -	\$ -	\$ 298
Due to other governments	-	-	345	345
Total liabilities	298	-	345	643
FUND BALANCES				
Restricted	2,826	2,316	15,819	20,961
Total liabilities and fund balances	\$ 3,124	\$ 2,316	\$ 16,164	\$ 21,604

**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, 2011**

	Bus Driver Training	Supervisory	General Education Development	Total
Revenues:				
Local sources	\$ 2,089	\$ -	\$ 11,833	\$ 13,922
State sources	759	-	-	759
Interest	22	25	140	187
Total revenues	2,870	25	11,973	14,868
Expenditures:				
Purchased services	1,813	-	4,625	6,438
Supplies and materials	-	-	2,026	2,026
Other objects	-	-	1,185	1,185
Total expenditures	1,813	-	7,836	9,649
Excess of revenues over expenditures	1,057	25	4,137	5,219
Fund balances, beginning of year, restated	1,769	2,291	11,682	15,742
Fund balances, end of year	<u>\$ 2,826</u>	<u>\$ 2,316</u>	<u>\$ 15,819</u>	<u>\$ 20,961</u>

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

**COMBINING STATEMENT OF FIDUCIARY NET ASSETS
AGENCY FUNDS
June 30, 2011**

	Distributive Fund	Education for Employment	Totals
ASSETS			
Cash	\$ 349	\$ -	\$ 349
Due from other governments	<u>6,510,352</u>	<u>19</u>	<u>6,510,371</u>
Total assets	<u>\$ 6,510,701</u>	<u>\$ 19</u>	<u>\$ 6,510,720</u>
LIABILITIES			
Due to other governments	<u>\$ 6,510,701</u>	<u>\$ 19</u>	<u>\$ 6,510,720</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, 2011**

	Balance June 30, 2010	Additions	Deductions	Balance June 30, 2011
<u>DISTRIBUTIVE</u>				
ASSETS				
Cash	\$ 334	\$ 61,141,210	\$ 61,141,195	\$ 349
Due from other governments	8,157,153	6,510,352	8,157,153	6,510,352
Total assets	<u>\$ 8,157,487</u>	<u>\$ 67,651,562</u>	<u>\$ 69,298,348</u>	<u>\$ 6,510,701</u>
LIABILITIES				
Due to other governments	<u>\$ 8,157,487</u>	<u>\$ 67,651,896</u>	<u>\$ 69,298,682</u>	<u>\$ 6,510,701</u>
<u>EDUCATION FOR EMPLOYMENT</u>				
ASSETS				
Cash	\$ -	\$ 22,078	\$ 22,078	\$ -
Due from other governments	319	-	300	19
Total assets	<u>\$ 319</u>	<u>\$ 22,078</u>	<u>\$ 22,378</u>	<u>\$ 19</u>
LIABILITIES				
Due to other governments	<u>\$ 319</u>	<u>\$ 22,097</u>	<u>\$ 22,397</u>	<u>\$ 19</u>
<u>TOTALS - ALL AGENCY FUNDS</u>				
ASSETS				
Cash	\$ 334	\$ 61,163,288	\$ 61,163,273	\$ 349
Due from other governments	8,157,472	6,510,352	8,157,453	6,510,371
Total assets	<u>\$ 8,157,806</u>	<u>\$ 67,673,640</u>	<u>\$ 69,320,726</u>	<u>\$ 6,510,720</u>
LIABILITIES				
Due to other governments	<u>\$ 8,157,806</u>	<u>\$ 67,673,993</u>	<u>\$ 69,321,079</u>	<u>\$ 6,510,720</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, 2011**

	Pinckneyville Community Unit #101	Giant City Community Unit #130	Carbondale Community Unit #165	Trica Community Unit #176	Murphysboro Community Unit #186
General State Aid	\$ 1,853,405	\$ 876,785	\$ 1,604,226	\$ 2,833,580	\$ 8,566,701
Sp. Ed. Private Fac. Tuition	-	-	449	-	-
Sp. Ed. Services	87,768	53,809	197,037	203,006	609,146
Special Ed. - Personnel	55,192	40,271	189,077	130,858	1,613,861
Sp. Ed. - Orphanage	-	5,255	99,245	-	478,062
Sp. Ed. Orphanage Summer Ind.	-	-	-	-	65,544
Sp. Ed. - Summer School	-	-	-	-	5,867
V.E.-Career & Tech Ed. Impr.	-	-	-	-	-
Agriculture Educ.	-	-	-	-	-
Bilingual Ed.	-	-	3,446	-	11,917
State Free Lunch/B'fast	1,545	1,181	14,298	12,331	35,725
School B'fast Incentive	-	14	10	10	195
Driver Educ.	23,503	-	52,391	17,051	34,525
Transportation Reg & Voc	137,271	66,349	109,535	533,220	704,404
Transportation - Sp. Educ.	60,958	2,244	164,377	163,685	354,124
School Bus	-	-	-	-	-
Nat'l Bd. Cert. Initiatives	1,760	-	1,761	-	-
Truant Alternative	-	-	44,336	-	-
Regional Safe Schools	-	-	-	-	-
Early Childhood - Block Grant	-	-	137,445	-	4,216,443
Reading Improv.-Block Grant	-	-	-	16,277	34,390
ROE/ISC - Operations	-	-	-	-	-
ADA Safety & Ed. Block Grant	2,092	1,190	4,399	3,989	8,380
Technology-LTC	-	-	-	-	-
Orphanage - Tuition	-	-	75,891	-	-
Title VI - Rural Ed. Initiative	-	-	-	-	44,750
Nat'l School Lunch	30,959	32,789	139,815	173,328	548,956
Special Milk Prog	-	-	-	-	-
School B'fast Program	17,155	6,339	81,935	65,100	226,385
Summer Food Serv. Prog.	-	-	-	-	12,459
Fresh Fruits and Veg.	-	-	-	-	5,600
NSLP Equip Assistance Grant	-	-	-	-	2,152
Title I - Low Income	103,113	35,155	392,233	253,786	707,964
Safe & Drug Free Sch.	734	-	-	1,030	-
Sp. Ed. - Pre-School	-	-	-	-	69,655
Special Ed. - IDEA	-	-	-	-	1,752,336
Sp Ed IDEA Room & Board	-	-	-	700	1,095
CTE Perkins Secondary	-	-	-	-	-
ARRA Title I	-	4,192	22,777	41,228	205,991
ARRA Fed - Sp. Ed. Pre-School	-	-	-	-	30,000
ARRA - Fed Spec. IDEA	-	-	-	-	787,612
ARRA Technology Enh	-	-	-	-	-
ARRA - Educ Jobs Fund Prog.	169,528	80,279	144,778	210,314	778,167
Title III Immigrant Educ. Prog.	-	-	990	-	-
Title III Lang Inet Prog.	-	-	-	-	-
Title II Teacher Quality	10,318	27,007	46,214	60,320	224,186
Title II Teach Qual. Leadership	-	-	-	-	-
Tech. Enhancing Educ.	552	-	-	1,356	-
Tech-Enhancing Ed-Competitive	-	-	222,750	-	-
Other Fed. Programs	-	-	-	-	-
TOTAL	\$ 2,555,853	\$ 1,232,859	\$ 3,749,415	\$ 4,721,169	\$ 22,136,592

**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, 2011**

	Elverado Community Unit #196	Comm. Cons. Community Unit #204	DuQuoin Community Unit #300	Tamaroa Community Unit #5	Pinckneyville Community Unit #50
General State Aid	\$ 2,584,512	\$ 333,953	\$ 6,968,987	\$ 749,337	\$ 2,435,408
Sp. Ed. Private Fac. Tuition	1,858	-	-	-	-
Sp. Ed. Services	99,302	36,956	287,060	27,098	155,685
Special Ed. - Personnel	84,267	27,745	223,104	15,625	89,501
Sp. Ed. - Orphanage	20,069	16,843	45,008	20,504	2,612
Sp. Ed. Orphanage Summer Ind.	-	-	-	-	-
Sp. Ed. - Summer School	-	-	-	-	-
V.E. -Career & Tech Ed. Impr.	-	-	-	-	-
Agriculture Educ.	-	-	-	-	-
Bilingual Ed.	-	-	-	-	-
State Free Lunch/B'fast	7,770	655	17,250	2,479	5,358
School B'fast Incentive	87	20	129	4	47
Driver Educ.	9,848	-	32,353	-	-
Transportation Reg & Voc	103,476	102,876	388,832	26,179	94,039
Transportation - Sp. Educ.	109,463	15,135	62,438	70,030	114,270
School Bus	-	-	-	-	-
Nat'l Bd. Cert. Initiatives	-	-	-	-	-
Truant Alternative	-	-	-	-	-
Regional Safe Schools	-	-	-	-	-
Early Childhood - Block Grant	-	-	-	-	-
Reading Improv.-Block Grant	8,829	3,868	24,519	2,961	14,112
ROE/ISC - Operations	-	-	-	-	-
ADA Safety & Ed. Block Grant	2,001	765	6,479	592	2,597
Technology-LTC	-	-	-	-	-
Orphanage - Tuition	-	-	-	-	-
Title VI - Rural Ed. Initiative	-	-	-	-	-
Nat'l School Lunch	117,074	19,064	261,474	41,986	103,374
Special Milk Prog	-	625	-	-	-
School B'fast Program	48,439	5,586	108,979	16,558	27,030
Summer Food Serv. Prog.	-	-	29,666	-	-
Fresh Fruits and Veg.	1,177	-	-	8,014	-
NSLP Equip Assistance Grant	-	-	-	-	-
Title I - Low Income	161,661	22,566	386,525	82,972	161,582
Safe & Drug Free Sch.	-	-	-	-	600
Sp. Ed. - Pre-School	-	-	-	-	-
Special Ed. - IDEA	-	-	-	-	-
Sp Ed IDEA Room & Board	33	-	294	-	-
CTE Perkins Secondary	-	-	-	-	-
ARRA Title I	26,468	-	-	-	12,465
ARRA Fed - Sp. Ed. Pre-School	-	-	-	-	-
ARRA - Fed Spec. IDEA	-	-	-	-	-
ARRA Technology Enh	-	-	-	-	-
ARRA - Educ Jobs Fund Prog.	235,320	30,406	634,526	68,227	221,744
Title III Immigrant Educ. Prog.	-	-	-	-	-
Title III Lang Inst Prog.	-	-	-	-	-
Title II Teacher Quality	41,944	8,247	102,539	5,675	46,482
Title II Teach Qual. Leadership	-	-	-	-	-
Tech. Enhancing Educ.	-	-	-	-	-
Tech-Enhancing Ed-Competitive	-	-	-	-	-
Other Fed. Programs	-	-	-	-	-
TOTAL	\$ 3,663,598	\$ 625,310	\$ 9,580,162	\$ 1,138,241	\$ 3,486,906

**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, 2011

	DeSoto Community Unity #86	Carbondale Community Unit #95	ROE #30	Regional Delivery	Total
General State Aid	\$ 1,079,098	\$ 1,956,528	\$ 73,914	\$ -	\$ 31,916,434
Sp. Ed. Private Fac. Tuition	-	-	-	-	2,307
Sp. Ed. Services	51,673	308,753	-	-	2,117,293
Special Ed. - Personnel	62,123	272,334	-	-	2,803,958
Sp. Ed. - Orphanage	16,046	126,663	-	-	830,307
Sp. Ed. Orphanage Summer Ind.	-	-	-	-	65,544
Sp. Ed. - Summer School	-	-	-	-	5,867
V.E.-Career & Tech Ed. Impr.	-	-	-	314,084	314,084
Agriculture Educ.	-	-	-	5,565	5,565
Bilingual Ed.	-	45,046	-	-	60,409
State Free Lunch/B'fast	2,450	25,326	-	-	126,368
School B'fast Incentive	43	57	-	-	616
Driver Educ.	-	-	-	-	169,671
Transportation Reg & Voc	50,632	527,672	-	-	2,844,485
Transportation - Sp. Educ.	50,939	274,453	-	-	1,442,116
School Bus	-	-	759	-	759
Nat'l Bd. Cert. Initiatives	3,521	1,760	-	-	8,802
Truant Alternative	-	-	136,970	-	181,306
Regional Safe Schools	-	-	89,072	-	89,072
Early Childhood - Block Grant	-	408,171	-	-	4,762,059
Reading Improv.-Block Grant	12,486	88,668	-	-	206,110
ROE/ISC - Operations	-	-	55,602	-	55,602
ADA Safety & Ed. Block Grant	1,101	5,264	-	-	38,849
Technology-LTC	-	-	149,070	-	149,070
Orphanage - Tuition	-	-	-	-	75,891
Title VI - Rural Ed. Initiative	-	-	-	-	44,750
Nat'l School Lunch	45,338	348,599	-	-	1,862,756
Special Milk Prog	-	-	-	-	625
School B'fast Program	16,459	120,779	-	-	740,744
Summer Food Serv. Prog.	-	-	-	-	42,125
Fresh Fruits and Veg.	484	-	-	-	15,275
NSLP Equip Assistance Grant	-	-	-	-	2,152
Title I - Low Income	80,905	612,158	-	-	3,000,620
Safe & Drug Free Sch.	-	-	-	-	2,364
Sp. Ed. - Pre-School	-	-	-	-	69,655
Special Ed. - IDEA	-	-	-	-	1,752,336
Sp Ed IDEA Room & Board	-	166	-	-	2,288
CTE Perkins Secondary	-	-	-	157,620	157,620
ARRA Title I	1,416	67,864	-	-	382,401
ARRA Fed - Sp. Ed. Pre-School	-	-	-	-	30,000
ARRA - Fed Spec. IDEA	-	-	-	-	787,612
ARRA Technology Enh	-	74,999	-	-	74,999
ARRA - Educ Jobs Fund Prog.	98,252	137,698	5,258	-	2,814,497
Title III Immigrant Educ. Prog.	-	-	-	-	990
Title III Lang Inst Prog.	-	30,583	-	-	30,583
Title II Teacher Quality	21,482	148,511	10,000	-	752,925
Title II Teach Qual. Leadership	-	-	76,276	-	76,276
Tech. Enhancing Educ.	-	-	-	-	1,908
Tech-Enhancing Ed-Competitive	-	-	-	-	222,750
Other Fed. Programs	-	-	400	-	400
TOTAL	\$ 1,594,448	\$ 5,582,052	\$ 597,321	\$ 477,269	\$ 61,141,195