

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

**FINANCIAL AUDIT
For the year ended June 30, 2012**

**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
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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
(7/1/11 through 11/15/11 and 7/1/12 through current)Mr. John Hawkins

Assistant Regional Superintendent
(11/16/11 through 3/30/12)Mr. Bill Reilly

Assistant Regional Superintendent
(3/31/12 through 4/15/12) Vacant

Assistant Regional Superintendent
(4/16/12 through 6/30/12)Mr. Donald Brewer

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	3	1
Repeated audit findings	1	1
Prior recommendations implemented or not repeated	0	1

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

An additional matter, which was less than a significant deficiency or material weakness but more than inconsequential, has 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)			
12-01	11-12	Controls Over Financial Statement Preparation	Material Weakness
12-02	13	Inadequate Review of Journal Entries	Material Weakness
12-03	14	Segregation of Cash and Fund Balances	Material Weakness

FINDINGS AND RESPONSES (FEDERAL COMPLIANCE)

No findings were noted for the year ended June 30, 2012.

PRIOR FINDINGS NOT REPEATED (GOVERNMENT AUDITING STANDARDS)

No findings were not repeated from the prior year.

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

FINANCIAL REPORT SUMMARY (Continued)

EXIT CONFERENCE

An informal exit conference was held on September 18, 2012. Attending were Donna Boros, Regional Superintendent; Melinda Stuhrenberg, controller; and Michelle Tweedy of Regional Office of Education #30; and Alex Hagen, CPA of West & Company, LLC.

Responses to recommendations were provided by Donna Boros, Regional Superintendent via email on February 8, 2013.

**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.

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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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, 2012, 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, 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, 2012, and the respective changes in financial position and, where applicable, cash flows, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 19, 2013 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.

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and Illinois Municipal Retirement Fund – Schedule of Funding Progress on pages 20A-20J and 51 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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 financial statements. The combining and individual nonmajor fund financial statements, budgetary comparison schedules, and the Schedule of Disbursements to School District Treasurers and Other Entities are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, budgetary comparison schedules, and the Schedule of Disbursements to School District Treasurers and Other Entities are fairly stated in all material respects in relation to the financial statements as a whole.

West + Company, LLC

June 19, 2013

MEMBERS

E. LYNN FREESE
RICHARD C. WEST
BRIAN E. DANIELL
JANICE K. ROMACK
DIANA R. SMITH
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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, 2012, 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 19, 2013. 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 certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in finding 12-01, 12-02, and 12-03 in the accompanying Schedule of Findings and Responses to be material weaknesses.

Compliance and Other Matters

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

We 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 19, 2013.

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

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 19, 2013

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, 2012**

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

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

**SCHEDULE OF FINDINGS AND RESPONSES
For the year ended June 30, 2012**

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, 2012**

Section II: Financial Statement Findings

FINDING NO. 12-01 – Controls Over Financial Statement Preparation (Repeat of finding 11-01, 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 its 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's financial information required material 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.

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

**SCHEDULE OF FINDINGS AND RESPONSES
For the year ended June 30, 2012**

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

Cause:

The Regional Office of Education #30 did not have adequate funding to hire and/or train their accounting personnel in order to comply with these requirements.

Auditors' Recommendation:

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

Management's Response:

As a result of previous audit findings, the Regional Office of Education sought the cooperation of the Jackson County Board to access services of the Jackson County Administrative Assistant who is a degreed accountant to assist with preparation and review. In addition, we initiated the implementation of the County accounting software program. Transferring our accounts to this system has been much more difficult than any of the parties involved in our audit anticipated. There were many serious technical problems that caused untimely delays. We are working with the County to rectify these issues. We will continue to make every effort to ensure that the financial statements are complete and accurate.

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

**SCHEDULE OF FINDINGS AND RESPONSES
For the year ended June 30, 2012**

FINDING NO. 12-02 – Inadequate Review of Journal Entries

Criteria/Specific Requirement:

The Regional Office of Education #30 is responsible for establishing and maintaining an internal control system over journal entries to prevent errors or fraud. In addition, adequate controls over compliance with laws, regulations, and grant agreements require supervisory review of expenditures charged to grant programs.

Condition:

The Regional Superintendent did not sign off her approval for all journal entries.

Effect:

Unallowable costs could be charged to grant program expenditures or errors in calculating allocations could be made and not be detected within a reasonable period of time.

Cause:

While the Regional Superintendent stated that she discussed journal entries with the office manager and verbally approved them, there was no documentation of such approval.

Auditors' Recommendation:

The Regional Superintendent should review and sign off her approval for all journal entries before the entries are posted to the accounting records.

Management's Response:

All journal entries were approved by the Regional Superintendent or Chief Business Officer prior to posting with many generated by the Regional Superintendent or Chief Business Officer or Assistant Regional Superintendent; however, they were not initialed.

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

**SCHEDULE OF FINDINGS AND RESPONSES
For the year ended June 30, 2012**

FINDING NO. 12-03 – Segregation of Cash and Fund Balances

Criteria/Specific Requirement:

Generally accepted accounting principles and good fiscal management require cash and fund balances to be segregated and reported by fund and individual grant program.

Condition:

The Regional Office of Education #30 maintains its cash in a pooled cash account and did not segregate individual fund cash and fund balance in their accounting system.

Effect:

The Regional Office of Education #30 is unable to determine cash and fund balances by fund.

Cause:

The Regional Office was unaware of the requirement. Additionally, the Regional Office of Education #30 implemented a new accounting system. This software only allowed them to use one cash account while entering in receipts and expenditures.

Auditors' Recommendation:

The Regional Office of Education #30 should begin tracking cash and fund balances in their accounting system segregated by fund.

Management's Response:

The Regional Office of Education agrees that tracking cash and fund balances will be a valuable process for improving our fiscal management. The current software system does not allow for automatic segregation of individual fund cash and fund balances.

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

**SCHEDULE OF FINDINGS AND RESPONSES
For the year ended June 30, 2012**

Section III: Federal Award Findings

No findings were noted for the year ended June 30, 2012.

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

**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
For the year ended June 30, 2012**

Corrective Action Plan

FINDING NO. 12-01 – Controls Over Financial Statement Preparation (Repeat of finding 11-01, 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 its 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's financial information required material adjusting entries to present the financial statements in accordance with generally accepted accounting principles.

Plan:

We will continue to work with the County Administrative Assistant to ensure proper preparation and review procedures. In addition, we are ascertaining the features in the accounting software program that allows for complete and accurate financial statements and will supplement when necessary.

Anticipated Date of Completion:

June 30, 2013

Name of Contact Person:

Ms. Donna Boros, Regional Superintendent

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

**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
For the year ended June 30, 2012**

Corrective Action Plan (Continued)

FINDING NO. 12-02 – Inadequate Review of Journal Entries

Condition:

The Regional Superintendent did not sign off her approval for all journal entries.

Plan:

Journal entries will be initialed by the Regional Superintendent or Chief Business Officer to indicate review and approval

Anticipated Date of Completion:

This practice is in place. Official start date is September 17, 2012

Name of Contact Person:

Ms. Donna Boros, Regional Superintendent

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

**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
For the year ended June 30, 2012**

Corrective Action Plan (Continued)

FINDING NO. 12-03 – Segregation of Cash and Fund Balances

Condition:

The Regional Office of Education #30 maintains its cash in a pooled cash account and did not segregate individual fund cash and fund balance in their accounting system.

Plan:

The bookkeeper has begun the process of tracking fund cash and fund balances through journal entries to departmentalized accounts in the accounting software program.

Anticipated Date of Completion:

June 30, 2013

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, 2012**

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u>
11-01	Controls over financial statement preparation.	Repeated as finding 12-01

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended June 30, 2012**

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, 2012. We encourage readers to consider this information in conjunction with the Regional Office of Education #30's financial statements, which follow.

2012 FINANCIAL HIGHLIGHTS

- Decline in grant funding had a significant negative impact on the financial status.
- Governmental fund total net assets changed slightly from \$445,080 in FY11 to \$410,544 in FY12, representing a decrease of \$34,536. This decrease resulted from varying patterns in grant funding. There was an overall decrease from FY11 in total grant dollars such as Regional Safe Schools, Title I School Improvement Accountability, and ROE Operations. In addition, other grants have expired.
- Insurance and retirement benefits increased. Federal TRS increased significantly. This substantially impacted the allocation of funds.
- The Regional Office of Education Business-Type Fund revenues increased because of the demand for professional development. Purchased service expenses increased as a result of overall increased costs for the workshops that were larger and more costly due to the prominence of the presenters. In general, in FY12 the fund showed an operating loss of \$8,824 in comparison to a loss of \$7,532 in FY11.

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, 2012**

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, 2012**

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 2012 totaled \$466,632. This compared to \$509,992 at the end of fiscal year 2011. This represents a decrease of \$43,360.

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, 2012, 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, 2012**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)

CONDENSED STATEMENT OF NET ASSETS

Governmental Activities

	2012	2011	Increase/ (Decrease)
Current Assets	\$ 378,533	\$ 509,500	\$ (130,967)
Capital Assets, net	63,003	68,792	(5,789)
Total assets	441,536	578,292	(136,756)
Current Liabilities	30,992	133,212	(102,220)
Net Assets:			
Invested in Capital Assets	63,003	68,792	(5,789)
Unrestricted	214,974	234,761	(19,787)
Restricted for educational purposes	132,567	141,527	(8,960)
Total Net Assets	\$ 410,544	\$ 445,080	\$ (34,536)

The Regional Office of Education #30's governmental net assets for FY12 are less than the governmental net assets for FY11 with a difference of \$ \$34,536. 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 increased 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, 2012**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Business Type Activities

	2012	2011	Increase/ (Decrease)
Current Assets	\$ 57,933	\$ 74,515	\$ (16,582)
Current Liabilities	1,845	9,603	(7,758)
Net Assets:			
Unrestricted	56,088	64,912	(8,824)
Total Net Assets	\$ 56,088	\$ 64,912	\$ (8,824)

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 operations and services. The Business-Type Fund decreased \$8,824 from \$64,912 in FY11 to \$56,088 in FY12. This decrease resulted from an increases in expenses. Increases in training expenses due to the type of the workshops such as national presentations affected the net assets. Increases in the salary and benefits line also contributed to this increase in expenses.

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

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended June 30, 2012**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

STATEMENT OF ACTIVITIES

Governmental Activities

	2012	2011	Increase/ (Decrease)
Revenues:			
Program revenues:			
Operating grants and contributions	\$ 609,582	\$ 802,575	\$ (192,993)
General revenues:			
Local sources	215,039	81,718	133,321
On-behalf payments	476,706	425,507	51,199
Interest	7,121	8,956	(1,835)
Gain on sale of assets	-	6,307	(6,307)
	1,308,448	1,325,063	(16,615)
Expenses:			
Program expenses:			
Instructional services			
Salaries and benefits	515,262	522,919	(7,657)
Purchased services	216,892	223,013	(6,121)
Supplies and materials	53,661	88,652	(34,991)
Capital outlay/grant funded asset	6,949	2,302	4,647
Other objects	3,362	1,185	2,177
Payments to other governments	62,645	70,647	(8,002)
Depreciation	7,507	8,328	(821)
Administrative expenses:			
On-behalf payments	476,706	425,507	51,199
	1,342,984	1,342,553	431
Change in Net Assets	(34,536)	(17,490)	(17,046)
Net Assets, beginning of year	445,080	462,570	(17,490)
Net Assets, end of year	\$ 410,544	\$ 445,080	\$ (34,536)

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

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended June 30, 2012**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Total revenues from governmental activities were \$1,308,448 and expenses were \$1,342,984. The Regional Office of Education #30 net assets decreased primarily due to a decline in the operating grants and a decrease in payments 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 Title I School Accountability 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>2012</u>	<u>2011</u>	<u>Increase/ (Decrease)</u>
Revenues:			
Program revenues:			
Charges for service	\$ 89,922	\$ 67,118	\$ 22,804
Expenses:			
Salaries and benefits	26,051	13,744	12,307
Purchased services	69,929	58,701	11,228
Supplies and materials	4,043	2,486	1,557
Other objects	220	-	220
Total expenses	<u>100,243</u>	<u>74,931</u>	<u>25,312</u>
Operating loss	(10,321)	(7,813)	(2,508)
Nonoperating revenues:			
Interest	1,497	281	1,216
Change in Net Assets	(8,824)	(7,532)	(1,292)
Net Assets, beginning of year	<u>64,912</u>	<u>72,444</u>	<u>(7,532)</u>
Net Assets, end of year	<u>\$ 56,088</u>	<u>\$ 64,912</u>	<u>\$ (8,824)</u>

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

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended June 30, 2012**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Revenues from business-type activities were \$89,922 and expenses were \$100,243 at the end of FY12. 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.

Governmental Fund Highlights

- There was an overall decrease from FY11 in total grant dollars.
- Insurance and retirement benefits increased.
- Payments for other governmental units decreased due to declines in grant funds.
- Fees increased for certificate registrations.
- Regional Safe Schools and ROE Operations were substantially reduced.

Business-Type Activity Fund Highlights:

- There was an increase in the size 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, 2012**

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 2012 of \$5,789 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 2012 is \$63,003 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 2012-2013 used in the calculation of amount of state aid granted for each student is \$6,119; however, the state is only paying a percentage of that amount, 80%-89% of the per pupil amount. Withholding full General State Aid payments will seriously impact revenues
- Grant funds for FY13 will possibly be substantially reduced and Title I School Accountability will be moved to the Center for School Improvement.

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

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended June 30, 2012**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET (Continued)

- Increases or decreases in grant and formula funding from the Illinois State Board of Education to deliver regional services will shape the Regional Office of Education's overall operations and finances.
- 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, 2012**

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
ASSETS			
Current assets:			
Cash	\$ 313,022	\$ -	\$ 313,022
Accounts receivable	511	-	511
Due from other governments	113,246	9,687	122,933
Internal balances	(48,246)	48,246	-
Total current assets	378,533	57,933	436,466
Noncurrent assets:			
Capital assets, net	63,003	-	63,003
Total assets	441,536	57,933	499,469
LIABILITIES			
Current liabilities:			
Accounts payable	4,101	1,845	5,946
Due to other governments	26,891	-	26,891
Total liabilities	30,992	1,845	32,837
NET ASSETS			
Invested in capital assets	63,003	-	63,003
Restricted for educational purposes	132,567	-	132,567
Unrestricted	214,974	56,088	271,062
Total net assets	<u>\$ 410,544</u>	<u>\$ 56,088</u>	<u>\$ 466,632</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 ACTIVITIES
For the year ended June 30, 2012**

FUNCTIONS/PROGRAMS	Program Revenues			Net (Expenses) Revenue and Changes in Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	Primary Government		Total
				Governmental Activities	Business-Type Activities	
Governmental activities:						
Instructional services:						
Salaries and benefits	\$ 515,262	\$ -	\$ 365,168	\$ (150,094)	\$ -	\$ (150,094)
Purchased services	216,892	-	146,268	(70,624)	-	(70,624)
Supplies and materials	53,661	-	35,163	(18,498)	-	(18,498)
Capital outlay - grant funded assets	6,949	-	8,667	1,718	-	1,718
Payments to other governments	62,645	-	51,696	(10,949)	-	(10,949)
Other objects	3,362	-	2,620	(742)	-	(742)
Depreciation	7,507	-	-	(7,507)	-	(7,507)
Administrative:						
On-behalf payments	476,706	-	-	(476,706)	-	(476,706)
Total governmental activities	<u>1,342,984</u>	<u>-</u>	<u>609,582</u>	<u>(733,402)</u>	<u>-</u>	<u>(733,402)</u>
Business-type activities:						
Registration fees	100,243	89,922	-	-	(10,321)	(10,321)
Total primary government	<u>\$ 1,443,227</u>	<u>\$ 89,922</u>	<u>\$ 609,582</u>	<u>(733,402)</u>	<u>(10,321)</u>	<u>(743,723)</u>
General revenues:						
Local sources				215,039	-	215,039
On-behalf payments				476,706	-	476,706
Interest				7,121	1,497	8,618
Total general revenues				<u>698,866</u>	<u>1,497</u>	<u>700,363</u>
Change in net assets				(34,536)	(8,824)	(43,360)
Net assets - beginning				<u>445,080</u>	<u>64,912</u>	<u>509,992</u>
Net assets - ending				<u>\$ 410,544</u>	<u>\$ 56,088</u>	<u>\$ 466,632</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, 2012**

	General Fund	Education Fund	Institute Fund	Other Nonmajor Funds	Total Governmental Funds
ASSETS					
Cash	\$ 167,507	\$ 31,495	\$ 97,545	\$ 16,475	\$ 313,022
Accounts receivable	511	-	-	-	511
Due from other funds	24,208	-	-	-	24,208
Due from other governments	24,701	88,545	-	-	113,246
	<u>216,927</u>	<u>120,040</u>	<u>97,545</u>	<u>16,475</u>	<u>450,987</u>
Total assets	<u>\$ 216,927</u>	<u>\$ 120,040</u>	<u>\$ 97,545</u>	<u>\$ 16,475</u>	<u>\$ 450,987</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 1,953	\$ 1,796	\$ 50	\$ 302	\$ 4,101
Due to other funds	-	72,454	-	-	72,454
Due to other governments	-	26,891	-	-	26,891
	<u>1,953</u>	<u>101,141</u>	<u>50</u>	<u>302</u>	<u>103,446</u>
Total liabilities	<u>1,953</u>	<u>101,141</u>	<u>50</u>	<u>302</u>	<u>103,446</u>
FUND BALANCES					
Restricted	-	50,100	97,495	16,173	163,768
Assigned	214,974	-	-	-	214,974
Unassigned	-	(31,201)	-	-	(31,201)
	<u>214,974</u>	<u>18,899</u>	<u>97,495</u>	<u>16,173</u>	<u>347,541</u>
Total fund balances	<u>214,974</u>	<u>18,899</u>	<u>97,495</u>	<u>16,173</u>	<u>347,541</u>
Total liabilities and fund balances	<u>\$ 216,927</u>	<u>\$ 120,040</u>	<u>\$ 97,545</u>	<u>\$ 16,475</u>	<u>\$ 450,987</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, 2012**

Total fund balances-governmental funds	\$ 347,541
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.	<u>63,003</u>
Net assets of governmental activities	<u><u>\$ 410,544</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, 2012**

	General Fund	Education Fund	Institute Fund	Other Nonmajor Funds	Total Governmental Funds
Revenues:					
Local sources	\$ 57,640	\$ 119,290	\$ 25,254	\$ 12,855	\$ 215,039
State sources	136,804	364,892	-	759	502,455
Federal sources	9,095	111,218	-	-	120,313
On-behalf payments	476,706	-	-	-	476,706
Interest	5,705	449	842	125	7,121
Total revenues	<u>685,950</u>	<u>595,849</u>	<u>26,096</u>	<u>13,739</u>	<u>1,321,634</u>
Expenditures:					
Instructional services:					
Salaries and benefits	142,966	361,418	6,048	4,830	515,262
Purchased services	55,720	138,359	12,180	10,633	216,892
Supplies and materials	27,223	24,351	57	2,030	53,661
Payments to other governments	-	61,611	-	1,034	62,645
Other objects	3,122	-	240	-	3,362
On-behalf payments	476,706	-	-	-	476,706
Capital outlay	-	8,667	-	-	8,667
Total expenditures	<u>705,737</u>	<u>594,406</u>	<u>18,525</u>	<u>18,527</u>	<u>1,337,195</u>
Net change in fund balances	(19,787)	1,443	7,571	(4,788)	(15,561)
Fund balances, beginning of year	<u>234,761</u>	<u>17,456</u>	<u>89,924</u>	<u>20,961</u>	<u>363,102</u>
Fund balances, end of year	<u>\$ 214,974</u>	<u>\$ 18,899</u>	<u>\$ 97,495</u>	<u>\$ 16,173</u>	<u>\$ 347,541</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 STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES -
GOVERNMENTAL FUNDS
For the year ended June 30, 2012**

Net change in fund balances	\$ (15,561)
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Amounts reported for governmental activities in the Statement of Activities are different because:

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

Capital outlay	\$ 1,718	
Depreciation expense	<u>(7,507)</u>	(5,789)

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.

Prior year "deferred" revenue that is recorded as revenue in the fund statements in the current fiscal year.		<u>(13,186)</u>
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Change in net assets of governmental activities	<u><u>\$ (34,536)</u></u>
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The notes to the financial statements are an integral part of this statement.

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

**STATEMENT OF NET ASSETS
PROPRIETARY FUND
June 30, 2012**

	<u>Business-Type Activities Enterprise Fund</u>	<u>Local Workshops</u>
ASSETS		
Current assets:		
Due from other funds	\$ 48,246	
Due from other governments	<u>9,687</u>	
Total assets	57,933	
LIABILITIES		
Current liabilities:		
Accounts payable	<u>1,845</u>	
NET ASSETS		
Unrestricted	<u><u>\$ 56,088</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, EXPENSES, AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUND
For the year ended June 30, 2012**

	<u>Business-Type Activities Enterprise Fund</u>	<u>Local Workshops</u>
Operating revenues:		
Charges for services	\$ 89,922	
Operating expenses:		
Salaries and benefits	26,051	
Purchased services	69,929	
Supplies and materials	4,043	
Other objects	220	
Total operating expenses	<u>100,243</u>	
Operating loss	(10,321)	
Nonoperating revenues:		
Interest	<u>1,497</u>	
Change in net assets	(8,824)	
Total net assets - beginning	<u>64,912</u>	
Total net assets - ending	<u><u>\$ 56,088</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, 2012**

	<u>Business-Type Activities Enterprise Fund</u>
	<u>Local Workshops</u>
Cash flows from operating activities:	
Collection of fees	\$ 80,235
Payments to suppliers and providers of goods and services	(81,950)
Payments to employees	<u>(26,051)</u>
Net cash used by operating activities	<u>(27,766)</u>
Cash flows from noncapital financing activities:	
Loans to other funds	<u>(48,246)</u>
Cash flows from investing activities:	
Interest received	<u>1,497</u>
Net decrease in cash	(74,515)
Cash - beginning	<u>74,515</u>
Cash - ending	<u><u>\$ -</u></u>
Reconciliation of operating loss to net cash used by operating activities:	
Operating loss	\$ (10,321)
Change in assets and liabilities:	
Increase in due from other governments	(9,687)
Decrease in accounts payable	<u>(7,758)</u>
Net cash used by operating activities	<u><u>\$ (27,766)</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, 2012**

	<u>Agency Funds</u>
ASSETS	
Cash	\$ 363
Due from other governments	<u>4,496,815</u>
Total assets	<u><u>\$ 4,497,178</u></u>
LIABILITIES	
Due to other governments	<u><u>\$ 4,497,178</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.

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regards to interfund activities, such as payables, receivables and transfers. Interfund activities between governmental funds and proprietary funds appear as due to/due from on the governmental fund Balance Sheet and the proprietary fund Statement of Net Assets, and as other resources and other uses on the governmental fund Statement of Revenues, Expenses and Changes in Fund Net Assets. All interfund transactions between governmental funds are eliminated on the government-wide financial statements. All internal balances in the Statement of Net Assets have been eliminated.

C. Governmental Fund Financial Statements

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

The governmental fund financial statements have been prepared in accordance with generally accepted accounting principles on the modified accrual basis. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual i.e., when both measurable and available. Available means collectible within the current period, typically 60 days, or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except expenditures for prepaid expenses, and other long-term obligations, which are recognized when paid. Revenue received after the Regional Office's availability period is reported as deferred revenue in the fund statements and is reported as current revenue in the Statement of Activities.

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

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Proprietary Fund Financial Statements

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.

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.

E. 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. 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.

1. Governmental Funds

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.

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

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

1. Governmental Funds (Continued)

General Fund (Continued)

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

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

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

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

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

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

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

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

Technology - Learning Technology Centers - To provide special grant funds for Regional Offices of Education #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.

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)

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

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

1. Governmental Funds (Continued)

Education (Continued)

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.

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

I Bio-Tech - As part of the Illinois Math and Science Partnership: I Bio-Tech – Phase 2, the Regional Office of Education #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.

ARRA - Technology Enhancing Education Competition - Equipment and supplies to support the state wide training initiative of enhancing education through technology.

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 and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt services and capital projects. Included among these funds are:

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

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)

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

1. Governmental Funds (Continued)

Special Revenue (Continued)

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

2. Proprietary Fund

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

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

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

3. Fiduciary Funds

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

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

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

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

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. 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 90 days 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.

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

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

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

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

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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.

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: McKinney Education for Homeless Children, Technology-Learning Technology Centers, Program Accountability Liaison and I Bio-Tech. The following funds are restricted by Illinois Statute: Institute, Bus Driver Training, Supervisory, and General Education Development.

Committed Fund Balance – the portion of a Governmental Fund’s 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: School Service, Regional Safe Schools, Special Programs, Principal Mentoring and Area VI Meetings.

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

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

4. Equity Classifications (Continued)

Fund Statements (Continued)

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 Title I – School Improvement and Accountability, Truants Alternative/Optional Education, Title II Teacher Quality, ROE/ISC Operations, and RAMPDUP II.

G. New Accounting Pronouncement

In 2012, the Regional Office of Education #30 implemented Governmental Accounting Standards Board (GASB) Statement No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, GASB Statement No. 64, *Derivative Instruments: Application of Hedge Accounting Termination Provisions*, an Amendment of GASB Statement No. 53. The Regional Office of Education #30 implemented these standards during the current year; however, they had no impact on the 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, ROE/ISC Operations, and ARRA - Technology Enhancing Education Competition.

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.

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

NOTES TO FINANCIAL STATEMENTS

5. DEPOSITS

At June 30, 2012, the carrying amounts of the Regional Office of Education #30's deposits for the governmental activities, business-type activities, and fiduciary funds were \$313,022, \$0, and \$363, respectively. The bank balance for the governmental activities, business-type activities, and fiduciary funds totaled \$335,054, 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, and were, therefore, not exposed to custodial credit risk.

6. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2012 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, being depreciated:				
Equipment	\$ 266,496	\$ 1,718	\$ -	\$ 268,214
Building	92,000	-	-	92,000
Total capital assets being depreciated	<u>358,496</u>	<u>1,718</u>	<u>-</u>	<u>360,214</u>
Less accumulated depreciation for:				
Equipment	(256,481)	(5,148)	-	(261,629)
Building	(33,223)	(2,359)	-	(35,582)
Total accumulated depreciation	<u>(289,704)</u>	<u>(7,507)</u>	<u>-</u>	<u>(297,211)</u>
Governmental activities capital assets, net	<u>\$ 68,792</u>	<u>\$ (5,789)</u>	<u>\$ -</u>	<u>\$ 63,003</u>
 Business-type activities:				
Capital assets, being depreciated:				
Equipment	\$ 2,040	\$ -	\$ -	\$ 2,040
Less accumulated depreciation for:				
Equipment	<u>(2,040)</u>	<u>-</u>	<u>-</u>	<u>(2,040)</u>
Business-type activities capital assets, net	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Governmental activities:	
Instructional services:	
Depreciation	<u>\$ 7,507</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, 2012, 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, 2011 and 2010.

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, 2012, State of Illinois contributions were based on 24.91 percent of creditable earnings not paid from federal funds, and the Regional Office of Education #30 recognized revenue and expenditures of \$81,162 in pension contributions that the State of Illinois paid directly to TRS. For the years ended June 30, 2011, and June 30, 2010, the State of Illinois contribution rates as percentages of creditable earnings not paid from federal funds were 23.10 percent (\$69,819) and 23.38 percent (\$88,657), 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, 2012 were \$1,913. Contributions for the years ending June 30, 2011 and June 30, 2010, were \$1,787 and \$1,550, 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, 2012, the employer pension contribution was 24.91 percent of salaries paid from federal and special trust funds. For the years ended June 30, 2011 and 2010, the employer contribution was 23.10 and 23.38 percent of salaries paid from federal and special trust funds, respectively. For the year ended June 30, 2012, salaries totaling \$190,583 were paid from federal and special trust funds that required employer contributions of \$47,474. For the years ended June 30, 2011 and June 30, 2010, required employer contributions were \$42,019 and \$16,662, 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 years ended June 30, 2012, June 30, 2011, and June 30, 2010, the Regional Office of Education #30 made no payment to TRS for employer contributions under the Early Retirement Option.

Salary Increases Over 6 Percent and Excess Sick Leave - If the Regional Office of Education #30 grants salary increases over 6 percent and those salaries are used to calculate a retiree's final average salary, the employer makes a contribution to TRS. The contribution will cover the difference in actuarial cost of the benefit based on actual salary increases and the benefit based on salary increases of up to 6 percent.

For the years ended June 30, 2012, June 30, 2011, and June 30, 2010, 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 Regional Office of Education #30 makes a contribution to TRS. The contribution is based on the number of excess sick leave days used as service credit, the highest salary rate reported by the Regional Office of Education #30 during the four-year leave review period, and the TRS total normal cost rate (17.83 percent of salary during the year ended June 30, 2012).

**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 years ended June 30, 2012, June 30, 2011, and June 30, 2010, 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, 2011. The report for the year ended June 30, 2012, is expected to be available in late 2012.

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 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 2011 was 13.31 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 2011 was \$32,994.

Three-Year Trend Information for the Regular Plan

Calendar Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/11	\$ 32,994	100%	\$ -
12/31/10	44,223	100%	-
12/31/09	43,879	100%	-

The required contribution for 2011 was determined as part of the December 31, 2009, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2009, 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, 2009 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, 2011, the most recent actuarial valuation date, the Regular plan was 89.92 percent funded. The actuarial accrued liability for benefits was \$802,320 and the actuarial value of assets was \$721,412, resulting in an underfunded actuarial accrued liability (UAAL) of \$80,908. The covered payroll for calendar year 2011 (annual payroll of active employees covered by the plan) was \$247,891 and the ratio of UAAL to the covered payroll was 33 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 retired Illinois public school teachers employed outside the city of Chicago. The THIS Fund provides medical, prescription, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants may participate in the state administered participating provider option plan or choose from several managed care options.

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. 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. Effective July 1, 2012, in accordance with Executive Order 12-01, the plan is administered by CMS with the cooperation of TRS. 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 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, 2012. State of Illinois contributions were \$2,903, 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, 2011 and June 30, 2010 were 0.88 and 0.84 percent of pay, respectively. State contributions on behalf of district employees were \$2,712 and \$2,245, respectively.

**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 years ended June 30, 2012 and June 30, 2011 and 0.63 percent during the year ended June 30, 2010. For the year ended June 30, 2012, the Regional Office paid \$2,177 to the THIS Fund. For the years ended June 30, 2011 and June 30, 2010, the Regional Office of Education #30 paid \$2,034 and \$1,684 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 295 total members, out of which 5 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, 2012 actuarial valuation report (latest available information). This method requires the calculation of an unfunded actuarial liability, OPEB cost and OPEB obligation for Jackson County which amounted to \$6,489,945, \$764,245, and \$1,374,343 as of November 30, 2011. The Regional Office of Education #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 (1.69% of total members), the Regional Office of Education #30's estimated net OPEB liability was determined to be minimal.

Details of the OPEB Plan are available in Jackson County's audit report for the year ended November 30, 2011. 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

9. INTERFUND RECEIVABLES AND PAYABLES

At June 30, 2012, interfund receivables and payables were as follows:

Due To (Receivable)	Due From (Payable)	Balance at June 30, 2012
General Fund:	Education Fund:	
Regional Safe Schools	Title I - School Improvement and Accountability	\$ 23,703
Regional Safe Schools	Truants Alternative/ Optional Education	505
		\$ 24,208
Proprietary Fund:	Education Fund:	
Local Workshops	Truants Alternative/ Optional Education	\$ 22,849
Local Workshops	McKinney Education For Homeless Children	9,220
Local Workshops	Title II Teacher Quality	270
Local Workshops	ROE/ISC Operations	3,098
Local Workshops	RAMPDUP II	5,529
Local Workshops	I-RTI	7,280
		\$ 48,246

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

10. BOND

The Illinois School Code (105 ILCS 5/3-2) directs the Regional Office of Education #30 to execute a bond of not less than \$100,000 on the Regional Superintendent. The Regional Office of Education #30 has secured and maintained such a bond with coverage of \$2,000,000 on the Regional Superintendent.

11. 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, 2012, were as follows:

Salaries and benefits	\$ 159,210
Purchased services	23,350
Supplies and materials	4,274
Capital outlay	2,611
	\$ 189,445

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

NOTES TO FINANCIAL STATEMENTS

11. ON-BEHALF PAYMENTS (Continued)

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

Regional Superintendents salary	\$ 100,128
Regional Superintendents benefits (includes State paid insurance)	15,451
Assistant Regional Superintendents salaries	86,365
Assistant Regional Superintendents benefits	1,252
TRS pension contributions	81,162
THIS contributions	2,903
	<u>\$ 287,261</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.

12. OPERATING LEASES

The Regional Office of Education #30 had entered into an annual operating lease for its office annex through September 1, 2012 and a month to month lease thereafter. Rental expense for the year ended June 30, 2012 totaled \$13,500.

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

NOTES TO FINANCIAL STATEMENTS

13. 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	\$ 20,446
Various School Districts	3,410
Regional Office of Education #49	845
	24,701

Education Fund:

Illinois State Board of Education	55,170
Various School Districts	114
Regional Office of Education #39	279
Regional Office of Education #2	16,526
Regional Office of Education #47	7,156
Regional Office of Education #21	9,300
	88,545

\$ 113,246

Proprietary Fund:

Regional Office of Education #39	\$ 180
Various School Districts	9,507
	9,687

\$ 9,687

Agency Fund:

Illinois State Board of Education	\$4,496,775
Regional Delivery System	40
	\$4,496,815

\$4,496,815

Due To Other Governments:

Education Fund:

School Districts	\$ 5,058
Illinois State Board of Education	241
Regional Office of Education #2	10,203
Regional Office of Education #21	11,389
	26,891

Agency Fund:

Various School Districts	<u><u>\$4,497,178</u></u>
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**JACKSON AND PERRY COUNTIES
REGIONAL OFFICE OF EDUCATION #30**

NOTES TO FINANCIAL STATEMENTS

14. RISK MANAGEMENT - CLAIMS AND JUDGMENTS

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

15. CONTINGENCIES

The Regional Office of Education #30 has received funding from federal and State grants in the current and prior years which are subject to audits by granting agencies. The Regional Office of Education #30 believes any adjustments that may arise will be insignificant to the Regional Office of Education #30's operations.

16. DEFICIT FUND BALANCE

The following individual funds had negative fund balances as of June 30, 2012:

Title I - School Improvement and Accountability	\$ (12,235)
Truants Alternative/ Optional Education	(9,476)
Title II Teacher Quality	(270)
ROE/ISC Operations	(3,098)
RAMPDUP II	(6,122)

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

**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)
12/31/11	\$ 721,412	\$ 802,320	\$ 80,908	89.92%	\$ 247,891	32.64%
12/31/10	646,030	748,198	102,168	86.34%	258,765	39.48%
12/31/09	561,939	676,276	114,337	83.09%	228,183	50.11%

On a market value basis, the actuarial value of assets as of December 31, 2011 was \$681,594. On a market value basis, the funded ratio would be 84.95%.

SUPPLEMENTAL INFORMATION

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

**COMBINING SCHEDULE OF ACCOUNTS
GENERAL FUND
June 30, 2012**

	School Service	Regional Safe Schools	Special Programs
ASSETS			
Cash	\$ -	\$ 157,117	\$ 5,402
Accounts receivable	511	-	-
Due from other funds	-	26,065	-
Due from other governments	3,584	21,117	-
	<u>\$ 4,095</u>	<u>\$ 204,299</u>	<u>\$ 5,402</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 1,550	\$ 262	\$ -
Due to other funds	1,857	-	-
	<u>3,407</u>	<u>262</u>	<u>-</u>
FUND BALANCES			
Assigned	688	204,037	5,402
	<u>688</u>	<u>204,037</u>	<u>5,402</u>
Total liabilities and fund balances	<u>\$ 4,095</u>	<u>\$ 204,299</u>	<u>\$ 5,402</u>

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

**COMBINING SCHEDULE OF ACCOUNTS (Continued)
GENERAL FUND
June 30, 2012**

	<u>Principal Mentoring</u>	<u>Area VI Meetings</u>	<u>Eliminations</u>	<u>Total</u>
ASSETS				
Cash	\$ 4,317	\$ 671	\$ -	\$ 167,507
Accounts receivable	-			511
Due from other funds	-	-	(1,857)	24,208
Due from other governments	-	-	-	24,701
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 4,317</u>	<u>\$ 671</u>	<u>\$ (1,857)</u>	<u>\$ 216,927</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ -	\$ 141	\$ -	\$ 1,953
Due to other funds	-	-	(1,857)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>-</u>	<u>141</u>	<u>(1,857)</u>	<u>1,953</u>
FUND BALANCES				
Assigned	<u>4,317</u>	<u>530</u>	<u>-</u>	<u>214,974</u>
Total fund balances	<u>4,317</u>	<u>530</u>	<u>-</u>	<u>214,974</u>
Total liabilities and fund balances	<u>\$ 4,317</u>	<u>\$ 671</u>	<u>\$ (1,857)</u>	<u>\$ 216,927</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, 2012**

	School Service	Regional Safe Schools	Special Programs
Revenues:			
Local sources	\$ 29,314	\$ 6,020	\$ 15,343
State sources	-	136,804	-
Federal sources	7,623	1,472	-
On-behalf payments	476,706	-	-
Interest	4,343	1,362	-
Total revenues	517,986	145,658	15,343
Expenditures:			
Salaries and benefits	-	142,966	-
Purchased services	25,013	19,980	5,794
Supplies and materials	11,189	6,816	9,218
Other objects	3,122	-	-
On-behalf payments	476,706	-	-
Total expenditures	516,030	169,762	15,012
Excess (deficiency) of revenues over (under) expenditures	1,956	(24,104)	331
Fund balances (deficits), beginning of year	(1,268)	228,141	5,071
Fund balances, end of year	\$ 688	\$ 204,037	\$ 5,402

**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, 2012**

	Principal Mentoring	Area VI Meetings	Total
Revenues:			
Local sources	\$ 1,500	\$ 5,463	\$ 57,640
State sources	-	-	136,804
Federal sources	-	-	9,095
On-behalf payments	-	-	476,706
Interest	-	-	5,705
	<u>1,500</u>	<u>5,463</u>	<u>685,950</u>
Expenditures:			
Salaries and benefits	-	-	142,966
Purchased services	-	4,933	55,720
Supplies and materials	-	-	27,223
Other objects	-	-	3,122
On-behalf payments	-	-	476,706
	<u>-</u>	<u>4,933</u>	<u>705,737</u>
Excess (deficiency) of revenues over (under) expenditures	1,500	530	(19,787)
Fund balances (deficits), beginning of year	<u>2,817</u>	<u>-</u>	<u>234,761</u>
Fund balances, end of year	<u>\$ 4,317</u>	<u>\$ 530</u>	<u>\$ 214,974</u>

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

**BUDGETARY COMPARISON SCHEDULE
GENERAL FUND ACCOUNTS
REGIONAL SAFE SCHOOLS - PROJECT # 12-3696-00
For the year ended June 30, 2012**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues:				
Local sources	\$ -	\$ -	\$ 6,020	\$ 6,020
State sources	67,836	67,836	136,804	68,968
Federal sources	-	-	1,472	1,472
Interest	-	-	1,362	1,362
Total revenues	67,836	67,836	145,658	77,822
Expenditures:				
Salaries and benefits	67,836	67,836	142,966	(75,130)
Purchased services	-	-	19,980	(19,980)
Supplies and materials	-	-	6,816	(6,816)
Total expenditures	67,836	67,836	169,762	(101,926)
Deficiency in revenues under expenditures	\$ -	\$ -	(24,104)	\$ (24,104)
Fund balance, beginning of year			228,141	
Fund balance, end of year			\$ 204,037	

Note: Actual column also includes Regional Safe Schools State Aid revenue (project #12-3001-93) of \$68,968 and ARRA – Education Jobs Fund (project #11-4880-93) of \$1,472.

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

**COMBINING SCHEDULE OF ACCOUNTS
EDUCATION FUND
June 30, 2012**

	<u>Title I - School Improvement and Accountability</u>	<u>Truants Alternative/ Optional Education</u>	<u>McKinney Education For Homeless Children</u>
ASSETS			
Cash	\$ -	\$ -	\$ -
Due from other governments	<u>16,526</u>	<u>25,416</u>	<u>9,300</u>
Total assets	<u>\$ 16,526</u>	<u>\$ 25,416</u>	<u>\$ 9,300</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ -	\$ 149	\$ -
Due to other funds	23,703	23,354	9,220
Due to other governments	<u>5,058</u>	<u>11,389</u>	<u>-</u>
Total liabilities	<u>28,761</u>	<u>34,892</u>	<u>9,220</u>
FUND BALANCES (DEFICITS)			
Restricted	-	-	80
Unassigned	<u>(12,235)</u>	<u>(9,476)</u>	<u>-</u>
Total fund balances (deficits)	<u>(12,235)</u>	<u>(9,476)</u>	<u>80</u>
Total liabilities and fund balances	<u>\$ 16,526</u>	<u>\$ 25,416</u>	<u>\$ 9,300</u>

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

**COMBINING SCHEDULE OF ACCOUNTS (Continued)
EDUCATION FUND
June 30, 2012**

	<u>Technology- Learning Technology Centers</u>	<u>Title II Teacher Quality</u>	<u>ROE/ISC Operations</u>
ASSETS			
Cash	\$ 29,830	\$ -	\$ -
Due from other governments	<u>29,868</u>	<u>-</u>	<u>-</u>
Total assets	<u><u>\$ 59,698</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 899	\$ -	\$ -
Due to other funds	-	270	3,098
Due to other governments	<u>10,203</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>11,102</u>	<u>270</u>	<u>3,098</u>
FUND BALANCES (DEFICITS)			
Restricted	48,596	-	-
Unassigned	<u>-</u>	<u>(270)</u>	<u>(3,098)</u>
Total fund balances (deficits)	<u>48,596</u>	<u>(270)</u>	<u>(3,098)</u>
Total liabilities and fund balances	<u><u>\$ 59,698</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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

**COMBINING SCHEDULE OF ACCOUNTS (Continued)
EDUCATION FUND
June 30, 2012**

	<u>RAMPDUP II</u>	<u>Gifted Education</u>	<u>Program Accountability Liason</u>
ASSETS			
Cash	\$ -	\$ 241	\$ 197
Due from other governments	-	-	-
	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ -</u>	<u>\$ 241</u>	<u>\$ 197</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 593	\$ -	\$ -
Due to other funds	5,529	-	-
Due to other governments	-	241	-
	<hr/>	<hr/>	<hr/>
Total liabilities	<u>6,122</u>	<u>241</u>	<u>-</u>
FUND BALANCES (DEFICITS)			
Restricted	-	-	197
Unassigned	(6,122)	-	-
	<hr/>	<hr/>	<hr/>
Total fund balances (deficits)	<u>(6,122)</u>	<u>-</u>	<u>197</u>
	<hr/>	<hr/>	<hr/>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 241</u>	<u>\$ 197</u>

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

**COMBINING SCHEDULE OF ACCOUNTS (Continued)
EDUCATION FUND
June 30, 2012**

	<u>I-RTI</u>	<u>I Bio-Tech</u>	<u>ARRA - Technology Enhancing Education Competition</u>	<u>Total</u>
ASSETS				
Cash	\$ -	\$ 1,227	\$ -	\$ 31,495
Due from other governments	7,435	-	-	88,545
 Total assets	<u>\$ 7,435</u>	<u>\$ 1,227</u>	<u>\$ -</u>	<u>\$ 120,040</u>
 LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 155	\$ -	\$ -	\$ 1,796
Due to other funds	7,280	-	-	72,454
Due to other governments	-	-	-	26,891
 Total liabilities	<u>7,435</u>	<u>-</u>	<u>-</u>	<u>101,141</u>
 FUND BALANCES (DEFICITS)				
Restricted	-	1,227	-	50,100
Unassigned	-	-	-	(31,201)
 Total fund balances (deficits)	<u>-</u>	<u>1,227</u>	<u>-</u>	<u>18,899</u>
 Total liabilities and fund balances	<u>\$ 7,435</u>	<u>\$ 1,227</u>	<u>\$ -</u>	<u>\$ 120,040</u>

**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, 2012**

	Title I - School Improvement and Accountability	Truants Alternative/ Optional Education	McKinney Education For Homeless Children
Revenues:			
Local sources	\$ -	\$ -	\$ -
State sources	-	109,416	-
Federal sources	54,631	-	20,715
Interest	-	-	-
Total revenues	54,631	109,416	20,715
Expenditures:			
Salaries and benefits	54,398	60,168	19,057
Purchased services	16,526	13,573	862
Supplies and materials	-	887	728
Capital outlay	-	-	-
Payments to other governments	-	43,663	-
Total expenditures	70,924	118,291	20,647
Excess (deficiency) of revenues over (under) expenditures	(16,293)	(8,875)	68
Fund balances (deficits), beginning of year	4,058	(601)	12
Fund balances (deficits), end of year	\$ (12,235)	\$ (9,476)	\$ 80

**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, 2012**

	Technology- Learning Technology Centers	Title II Teacher Quality	ROE/ISC Operations
Revenues:			
Local sources	\$ 37,040	\$ -	\$ -
State sources	122,284	-	25,931
Federal sources	-	-	-
Interest	300	-	149
	<u>159,624</u>	<u>-</u>	<u>26,080</u>
Expenditures:			
Salaries and benefits	104,514	-	23,948
Purchased services	20,976	346	3,032
Supplies and materials	1,545	-	2,157
Capital outlay	-	-	-
Payments to other governments	17,948	-	-
	<u>144,983</u>	<u>346</u>	<u>29,137</u>
Excess (deficiency) of revenues over (under) expenditures	14,641	(346)	(3,057)
Fund balances (deficits), beginning of year	<u>33,955</u>	<u>76</u>	<u>(41)</u>
Fund balances (deficits), end of year	<u>\$ 48,596</u>	<u>\$ (270)</u>	<u>\$ (3,098)</u>

**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, 2012**

	<u>RAMPDUP II</u>	<u>Gifted Education</u>	<u>Program Accountability Liason</u>
Revenues:			
Local sources	\$ -	\$ -	\$ 572
State sources	107,261	-	-
Federal sources	-	-	-
Interest	-	-	-
	<hr/>	<hr/>	<hr/>
Total revenues	107,261	-	572
	<hr/>	<hr/>	<hr/>
Expenditures:			
Salaries and benefits	10,251	-	-
Purchased services	67,895	-	-
Supplies and materials	15,609	-	-
Capital outlay	-	-	-
Payments to other governments	-	-	-
	<hr/>	<hr/>	<hr/>
Total expenditures	93,755	-	-
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	13,506	-	572
Fund balances (deficits), beginning of year	<hr/> (19,628) <hr/>	<hr/> - <hr/>	<hr/> (375) <hr/>
Fund balances (deficits), end of year	<hr/> <u>\$ (6,122)</u> <hr/>	<hr/> <u>\$ -</u> <hr/>	<hr/> <u>\$ 197</u> <hr/>

**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, 2012**

	I-RTI	I Bio-Tech	ARRA - Technology Enhancing Education Competition	Total
Revenues:				
Local sources	\$ 81,678	\$ -	\$ -	\$ 119,290
State sources	-	-	-	364,892
Federal sources	-	21,328	14,544	111,218
Interest	-	-	-	449
Total revenues	81,678	21,328	14,544	595,849
Expenditures:				
Salaries and benefits	69,177	19,905	-	361,418
Purchased services	12,052	196	2,901	138,359
Supplies and materials	449	-	2,976	24,351
Capital outlay	-	-	8,667	8,667
Payments to other governments	-	-	-	61,611
Total expenditures	81,678	20,101	14,544	594,406
Excess (deficiency) of revenues over (under) expenditures	-	1,227	-	1,443
Fund balances (deficits), beginning of year	-	-	-	17,456
Fund balances (deficits), end of year	\$ -	\$ 1,227	\$ -	\$ 18,899

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

**BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNTS**

**TRUANTS ALTERNATIVE/OPTIONAL EDUCATION - PROJECT # 12-3695-00
For the year ended June 30, 2012**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
State sources	\$ 109,416	\$ 109,416	\$ 109,416	\$ -
Expenditures:				
Salaries and benefits	56,205	56,205	60,168	(3,963)
Purchased services	8,611	8,611	13,573	(4,962)
Supplies and materials	700	700	887	(187)
Payments to other governments	43,900	43,900	43,663	237
Total expenditures	<u>109,416</u>	<u>109,416</u>	<u>118,291</u>	<u>(8,875)</u>
Deficiency in revenues under expenditures	<u>\$ -</u>	<u>\$ -</u>	(8,875)	<u>\$ (8,875)</u>
Fund balance (deficit), December 1, 2011			<u>(601)</u>	
Fund balance (deficit), end of year			<u>\$ (9,476)</u>	

**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, 2012**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues:				
Federal sources	\$ 22,000	\$ 22,000	\$ 415	\$ (21,585)
Expenditures:				
Salaries and benefits	18,705	18,705	-	18,705
Purchased services	1,134	1,134	-	1,134
Supplies and materials	2,041	2,041	347	1,694
Payments to other governments	120	120	-	120
Total expenditures	<u>22,000</u>	<u>22,000</u>	<u>347</u>	<u>21,653</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	68	<u>\$ 68</u>
Fund balance, beginning of year			<u>12</u>	
Fund balance, July 1, 2011			<u>\$ 80</u>	

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

**BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNTS**

MCKINNEY EDUCATION FOR HOMELESS CHILDREN - PROJECT # 12-4920-00

For the year ended June 30, 2012

	<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	\$ 26,200	\$ 20,300	\$ (5,900)
Expenditures:				
Salaries and benefits	18,635	23,420	19,057	4,363
Purchased services	1,285	1,200	862	338
Supplies and materials	1,960	1,580	381	1,199
Payments to other governments	120	-	-	-
Total expenditures	<u>22,000</u>	<u>26,200</u>	<u>20,300</u>	<u>5,900</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund balance, July 1, 2011			<u>80</u>	
Fund balance, end of year			<u>\$ 80</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, 2012**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
State sources	\$ 131,860	\$ 131,860	\$ 13,186	\$ (118,674)
Expenditures:				
Salaries and benefits	96,601	96,601	-	96,601
Purchased services	12,521	12,521	-	12,521
Supplies and materials	200	200	-	200
Capital outlay	1,000	1,000	-	1,000
Payments to other governments	21,538	21,538	-	21,538
Total expenditures	<u>131,860</u>	<u>131,860</u>	<u>-</u>	<u>131,860</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	13,186	<u>\$ 13,186</u>
Fund balance, beginning of year			<u>33,955</u>	
Fund balance, July 1, 2011			<u>\$ 47,141</u>	

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

**BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNTS
TECHNOLOGY - LEARNING TECHNOLOGY CENTERS - PROJECT # 12-3780-00
For the year ended June 30, 2012**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Local sources	\$ -	\$ -	\$ 37,040	\$ 37,040
State sources	109,098	109,098	109,098	-
Interest	-	-	300	300
	<hr/>		<hr/>	
Total revenues	<u>109,098</u>	<u>109,098</u>	<u>146,438</u>	<u>37,340</u>
Expenditures:				
Salaries and benefits	85,048	84,756	104,514	(19,758)
Purchased services	7,326	7,318	20,976	(13,658)
Supplies and materials	200	200	1,545	(1,345)
Capital outlay	200	500	-	500
Payments to other governments	16,324	16,324	17,948	(1,624)
	<hr/>		<hr/>	
Total expenditures	<u>109,098</u>	<u>109,098</u>	<u>144,983</u>	<u>(35,885)</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	1,455	<u>\$ 1,455</u>
Fund balance, July 1, 2011			<u>47,141</u>	
Fund balance, end of year			<u>\$ 48,596</u>	

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

**BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNTS
ROE/ISC OPERATIONS - PROJECT # 12-3730-00
For the year ended June 30, 2012**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
State sources	\$ 25,931	\$ 25,931	\$ 25,931	\$ -
Interest	-	-	149	149
	<u>25,931</u>	<u>25,931</u>	<u>26,080</u>	<u>149</u>
Total revenues				
	<u>25,931</u>	<u>25,931</u>	<u>26,080</u>	<u>149</u>
Expenditures:				
Salaries and benefits	19,377	19,377	23,948	(4,571)
Purchased services	3,919	3,919	3,032	887
Supplies and materials	1,635	1,635	2,157	(522)
Capital outlay	1,000	1,000	-	1,000
	<u>19,931</u>	<u>19,931</u>	<u>29,137</u>	<u>(3,206)</u>
Total expenditures				
	<u>25,931</u>	<u>25,931</u>	<u>29,137</u>	<u>(3,206)</u>
Deficiency in revenues under expenditures				
	<u>\$ -</u>	<u>\$ -</u>	(3,057)	<u>\$ (3,057)</u>
Fund deficit, beginning of year				
			<u>(41)</u>	
Fund deficit, end of year				
			<u>\$ (3,098)</u>	

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

**BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNTS
ARRA - TECHNOLOGY ENHANCING EDUCATION COMPETITION -
PROJECT # 12-4861-00
For the year ended June 30, 2012**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Federal sources	\$ 14,544	\$ 14,544	\$ 14,544	\$ -
Total revenues	<u>14,544</u>	<u>14,544</u>	<u>14,544</u>	<u>-</u>
Expenditures:				
Purchased services	3,138	3,138	2,901	237
Supplies and materials	2,889	2,889	2,976	(87)
Capital outlay	8,517	8,517	8,667	(150)
Total expenditures	<u>14,544</u>	<u>14,544</u>	<u>14,544</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund balance, beginning of year			<u>-</u>	
Fund balance, end of year			<u>\$ -</u>	

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

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2012**

	Bus Driver Training	Supervisory	General Education Development	Total
ASSETS				
Cash	\$ 3,235	\$ 200	\$ 13,040	\$ 16,475
Total assets	\$ 3,235	\$ 200	\$ 13,040	\$ 16,475
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 252	\$ -	\$ 50	\$ 302
Total liabilities	252	-	50	302
FUND BALANCES				
Restricted	2,983	200	12,990	16,173
Total liabilities and fund balances	\$ 3,235	\$ 200	\$ 13,040	\$ 16,475

**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, 2012**

	Bus Driver Training	Supervisory	General Education Development	Total
Revenues:				
Local sources	\$ 2,391	\$ -	\$ 10,464	\$ 12,855
State sources	759	-	-	759
Interest	29	-	96	125
Total revenues	3,179	-	10,560	13,739
Expenditures:				
Salaries and benefits	-	-	4,830	4,830
Purchased services	3,022	2,116	5,495	10,633
Supplies and materials	-	-	2,030	2,030
Payments to other governments	-	-	1,034	1,034
Total expenditures	3,022	2,116	13,389	18,527
Excess (deficiency) of revenues over (under) expenditures	157	(2,116)	(2,829)	(4,788)
Fund balances, beginning of year	2,826	2,316	15,819	20,961
Fund balances, end of year	<u>\$ 2,983</u>	<u>\$ 200</u>	<u>\$ 12,990</u>	<u>\$ 16,173</u>

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

**COMBINING STATEMENT OF FIDUCIARY NET ASSETS
AGENCY FUNDS
June 30, 2012**

	Distributive Fund	Education for Employment	Totals
ASSETS			
Cash	\$ 363	\$ -	\$ 363
Due from other governments	4,496,775	40	4,496,815
Total assets	\$ 4,497,138	\$ 40	\$ 4,497,178
LIABILITIES			
Due to other governments	\$ 4,497,138	\$ 40	\$ 4,497,178

**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, 2012**

	Balance June 30, 2011	Additions	Deductions	Balance June 30, 2012
<u>DISTRIBUTIVE</u>				
ASSETS				
Cash	\$ 349	\$ 56,398,155	\$ 56,398,141	\$ 363
Due from other governments	6,510,352	4,496,775	6,510,352	4,496,775
Total assets	<u>\$ 6,510,701</u>	<u>\$ 60,894,930</u>	<u>\$ 62,908,493</u>	<u>\$ 4,497,138</u>
LIABILITIES				
Due to other governments	<u>\$ 6,510,701</u>	<u>\$ 60,895,279</u>	<u>\$ 62,908,842</u>	<u>\$ 4,497,138</u>
<u>EDUCATION FOR EMPLOYMENT</u>				
ASSETS				
Cash	\$ -	\$ 23,471	\$ 23,471	\$ -
Due from other governments	19	21	-	40
Total assets	<u>\$ 19</u>	<u>\$ 23,492</u>	<u>\$ 23,471</u>	<u>\$ 40</u>
LIABILITIES				
Due to other governments	<u>19</u>	<u>\$ 23,511</u>	<u>\$ 23,490</u>	<u>40</u>
<u>TOTALS - ALL AGENCY FUNDS</u>				
ASSETS				
Cash	\$ 349	\$ 56,421,626	\$ 56,421,612	\$ 363
Due from other governments	6,510,371	4,496,796	6,510,352	4,496,815
Total assets	<u>\$ 6,510,720</u>	<u>\$ 60,918,422</u>	<u>\$ 62,931,964</u>	<u>\$ 4,497,178</u>
LIABILITIES				
Due to other governments	<u>\$ 6,510,720</u>	<u>\$ 60,918,790</u>	<u>\$ 62,932,332</u>	<u>\$ 4,497,178</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, 2012**

	Pinckneyville Community Unit #101	Giant City Community Unit #130	Carbondale Community Unit #165	Trico Community Unit #176
Gen. State Aid	\$ 1,564,440	\$ 863,178	\$ 1,420,888	\$ 2,660,640
Sp. Educ Private Fac. Tuition	-	-	-	-
Fund for Child Req Sp. Ed. Serv	66,937	44,161	160,341	139,962
Sp. Ed. Personnel	69,240	53,214	215,810	165,405
Special Ed. - Orphanage	3,503	3,503	77,078	-
Sp. Ed. Orphanage-Summer Ind.	-	-	-	-
Sp. Ed. Summer School	-	-	-	-
V.E.Career & Technical Ed. Imp.	-	-	-	-
Agriculture Ed.	-	-	-	-
Bilingual Ed	-	-	10,511	-
State Free Lunch & B'fast	1,859	993	10,270	9,666
Driver Education	12,393	-	26,228	6,782
Transportation-Reg. & Voc	86,935	29,682	42,255	350,811
Transportation Sp. Educ.	62,463	3,518	143,218	154,966
School Bus	-	-	-	-
Nat'l Board Cert. Init.	739	-	-	-
Truants Alternative	-	-	100,588	-
Reg. Safe Schools	-	-	-	-
Early Childhood Block Grant	-	-	195,490	-
ROE/ISC Operations	-	-	-	-
Tech for Success	-	-	-	-
Orphanage Tuition	-	-	116,852	-
Title VI Rural Educ. Init.	-	-	-	19,083
National School Lunch	35,230	31,066	136,578	194,199
School Breakfast Program	16,907	-	82,515	76,323
Summer Food Service Prog.	-	-	-	-
Fresh Fruits and Vegetables	-	-	-	-
Title I Low Income	60,902	30,162	170,140	283,290
Safe & Drug Free School	-	-	-	-
Title IV-21st Century Comm L C	-	-	-	-
Sp. Ed. Pre-School	-	-	-	-
Special Educ. IDEA	-	-	-	-
Sp. Ed IDEA Room & Board	-	-	-	-
CTE Perkins -Secondary	-	-	-	-
ARRA Title I - Low Income	-	-	-	679
AARA Tech Enh	-	-	-	-
ARRA - Education Jobs Fund Prog	2,548	1,207	2,176	47,683
Title III - Lang Inst Prog	-	-	-	-
Title II - Teacher Quality	10,272	16,090	30,472	43,002
Title II Teach Qual-Leadership	-	-	-	-
Tech - Enhanc. Ed. Competitive	-	-	52,188	-
TOTAL	\$ 1,994,368	\$ 1,076,774	\$ 2,993,598	\$ 4,152,491

**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, 2012**

	Murphysboro Community Unit #186	Elverado Community Unit #196	Comm. Cons. Community Unit #204	DuQuoin Community Unit #300
Gen. State Aid	\$ 8,279,806	\$ 2,451,662	\$ 260,286	\$ 6,634,005
Sp. Educ Private Fac. Tuition	-	28,929	-	-
Fund for Child Req Sp. Ed. Serv	319,959	79,430	24,494	230,845
Sp. Ed. Personnel	1,430,226	102,495	30,640	266,186
Special Ed. - Orphanage	311,732	12,989	10,204	58,116
Sp. Ed. Orphanage-Summer Ind.	12,769	-	-	-
Sp. Ed. Summer School	739	-	-	2,056
V.E.Career & Technical Ed. Imp.	-	-	-	-
Agriculture Ed.	-	-	-	-
Bilingual Ed	16,821	-	-	-
State Free Lunch & B'fast	42,420	4,956	887	18,493
Driver Education	11,997	4,805	-	14,435
Transportation-Reg. & Voc	434,876	101,685	96,119	270,013
Transportation Sp. Educ.	345,205	89,273	6,636	65,210
School Bus	-	-	-	-
Nat'l Board Cert. Init.	-	-	-	-
Truants Alternative	-	-	-	-
Reg. Safe Schools	-	-	-	-
Early Childhood Block Grant	5,235,317	-	-	-
ROE/ISC Operations	-	-	-	-
Tech for Success	-	-	-	-
Orphanage Tuition	-	-	-	-
Title VI Rural Educ. Init.	40,415	-	-	30,243
National School Lunch	569,603	107,674	20,983	258,387
School Breakfast Program	248,795	44,081	7,142	95,984
Summer Food Service Prog.	4,237	-	-	28,889
Fresh Fruits and Vegetables	26,089	-	-	-
Title I Low Income	220,593	66,506	36,652	423,702
Safe & Drug Free School	2,644	-	-	-
Title IV-21st Century Comm L C	-	-	-	-
Sp. Ed. Pre-School	116,232	-	-	-
Special Educ. IDEA	3,103,120	-	-	-
Sp. Ed IDEA Room & Board	1,832	392	-	365
CTE Perkins -Secondary	-	-	-	-
ARRA Title I - Low Income	-	-	-	-
AARA Tech Enh	999,400	-	-	-
ARRA - Education Jobs Fund Prog	-	3,537	457	9,538
Title III - Lang Inst Prog	-	-	-	-
Title II - Teacher Quality	148,675	28,157	5,053	98,615
Title II Teach Qual-Leadership	-	-	-	-
Tech - Enhanc. Ed. Competitive	-	-	-	-
TOTAL	\$ 21,923,502	\$ 3,126,571	\$ 499,553	\$ 8,505,082

**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, 2012**

	Tamaroa Community Unit #5	Pinckneyville Community Unit #50	DeSoto Community Unit #86	Carbondale Community Unit #95
Gen. State Aid	\$ 703,188	\$ 2,314,150	\$ 1,015,656	\$ 2,035,481
Sp. Educ Private Fac. Tuition	-	-	-	-
Fund for Child Req Sp. Ed. Serv	20,811	94,501	39,416	205,044
Sp. Ed. Personnel	24,427	100,413	77,841	319,220
Special Ed. - Orphanage	2,943	5,080	2,006	3,059
Sp. Ed. Orphanage-Summer Ind.	-	-	-	-
Sp. Ed. Summer School	-	-	-	-
V.E.Career & Technical Ed. Imp.	-	-	-	-
Agriculture Ed.	-	-	-	-
Bilingual Ed	-	-	-	49,343
State Free Lunch & B'fast	2,358	4,445	3,458	27,945
Driver Education	-	-	-	-
Transportation-Reg. & Voc	19,209	69,988	25,857	380,412
Transportation Sp. Educ.	62,406	102,267	76,717	250,578
School Bus	-	-	-	-
Nat'l Board Cert. Init.	-	-	1,479	1,479
Truants Alternative	-	-	-	-
Reg. Safe Schools	-	-	-	-
Early Childhood Block Grant	-	-	-	744,051
ROE/ISC Operations	-	-	-	-
Tech for Success	-	-	-	-
Orphanage Tuition	-	-	-	-
Title VI Rural Educ. Init.	-	-	-	-
National School Lunch	39,355	95,528	31,741	386,458
School Breakfast Program	17,317	28,276	14,974	128,174
Summer Food Service Prog.	-	-	-	-
Fresh Fruits and Vegetables	8,341	-	-	14,421
Title I Low Income	38,497	101,181	51,074	587,126
Safe & Drug Free School	-	265	-	-
Title IV-21st Century Comm L C	-	-	-	63,320
Sp. Ed. Pre-School	-	-	-	-
Special Educ. IDEA	-	-	-	-
Sp. Ed IDEA Room & Board	-	-	-	3,263
CTE Perkins -Secondary	-	-	-	-
ARRA Title I - Low Income	-	-	-	-
AARA Tech Enh	-	-	-	-
ARRA - Education Jobs Fund Prog	-	3,333	-	39,342
Title III - Lang Inst Prog	-	-	-	404
Title II - Teacher Quality	5,250	29,985	6,702	78,149
Title II Teach Qual-Leadership	-	-	-	-
Tech - Enhanc. Ed. Competitive	-	-	-	-
TOTAL	\$ 944,102	\$ 2,949,412	\$ 1,346,921	\$ 5,317,269

**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, 2012**

	<u>Tri-County</u>	<u>ROE #30</u>	<u>Regional Delivery</u>	<u>Total</u>
Gen. State Aid	\$ -	\$ 68,968	\$ -	\$ 30,272,348
Sp. Educ Private Fac. Tuition	-	-	-	28,929
Fund for Child Req Sp. Ed. Serv	-	-	-	1,425,901
Sp. Ed. Personnel	565,166	-	-	3,420,283
Special Ed. - Orphanage	20,000	-	-	510,213
Sp. Ed. Orphanage-Summer Ind.	-	-	-	12,769
Sp. Ed. Summer School	-	-	-	2,795
V.E.Career & Technical Ed. Imp.	-	-	327,204	327,204
Agriculture Ed.	-	-	5,500	5,500
Bilingual Ed	-	-	-	76,675
State Free Lunch & B'fast	1,474	-	-	129,224
Driver Education	-	-	-	76,640
Transportation-Reg. & Voc	-	-	-	1,907,842
Transportation Sp. Educ.	16,460	-	-	1,378,917
School Bus	-	759	-	759
Nat'l Board Cert. Init.	-	-	-	3,697
Truants Alternative	-	115,944	-	216,532
Reg. Safe Schools	-	74,434	-	74,434
Early Childhood Block Grant	-	-	-	6,174,858
ROE/ISC Operations	-	47,813	-	47,813
Tech for Success	-	145,274	-	145,274
Orphanage Tuition	-	-	-	116,852
Title VI Rural Educ. Init.	-	-	-	89,741
National School Lunch	10,164	-	-	1,916,966
School Breakfast Program	6,037	-	-	766,525
Summer Food Service Prog.	-	-	-	33,126
Fresh Fruits and Vegetables	-	-	-	48,851
Title I Low Income	-	-	-	2,069,825
Safe & Drug Free School	-	-	-	2,909
Title IV-21st Century Comm L C	-	-	-	63,320
Sp. Ed. Pre-School	-	-	-	116,232
Special Educ. IDEA	-	-	-	3,103,120
Sp. Ed IDEA Room & Board	-	-	-	5,852
CTE Perkins -Secondary	-	-	133,561	133,561
ARRA Title I - Low Income	-	-	-	679
AARA Tech Enh	-	14,544	-	1,013,944
ARRA - Education Jobs Fund Prog	-	1,472	-	111,293
Title III - Lang Inst Prog	-	-	-	404
Title II - Teacher Quality	-	-	-	500,422
Title II Teach Qual-Leadership	-	13,724	-	13,724
Tech - Enhanc. Ed. Competitive	-	-	-	52,188
TOTAL	\$ 619,301	\$ 482,932	\$ 466,265	\$ 56,398,141