

**State of Illinois  
Clinton, Jefferson,  
Marion, and  
Washington  
Counties  
Regional Office  
of Education No. 13**

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**FINANCIAL AUDIT**

**FOR THE YEAR ENDED  
JUNE 30, 2024**

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

**Clinton, Jefferson, Marion, and Washington Counties  
Regional Office of Education No. 13  
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June 30, 2024**

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**Clinton, Jefferson, Marion, and Washington Counties**  
**Regional Office of Education No. 13**  
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**Clinton, Jefferson, Marion, and Washington Counties  
Regional Office of Education No. 13  
Officials**

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Regional Superintendent  
(Current and during the audit period)

Mr. Matt Renaud

Assistant Regional Superintendent  
(Current and during the audit period)

Mr. John Consolino

Bookkeeper  
(Current and during the audit period)

Ms. Susanne Brand

Offices are located at:

930 B Fairfax  
Carlyle, IL 62231

1710 Broadway  
Mt. Vernon, IL 62864

1475 West Whittaker Street  
Salem, IL 62881

**Clinton, Jefferson, Marion, and Washington Counties  
Regional Office of Education No. 13  
Financial Report Summary**

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

**AUDITOR’S REPORT**

The auditor’s reports do not contain scope limitations, disclaimers, or other significant non-standard language.

**SUMMARY OF AUDIT FINDINGS**

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

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

**SUMMARY OF FINDINGS AND RESPONSES**

<b><u>Item No.</u></b>	<b><u>Page</u></b>	<b><u>Description</u></b>	<b><u>Finding Type</u></b>
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*Findings (Government Auditing Standards)*

None

*Prior Audit Findings Not Repeated (Government Auditing Standards)*

2023-001	11	Delay of Audit	Noncompliance
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**EXIT CONFERENCE**

The Clinton, Jefferson, Marion, and Washington Counties Regional Office of Education No. 13 waived an exit conference in a correspondence from Susanne Brand, Bookkeeper, on December 10, 2024.

**Clinton, Jefferson, Marion, and Washington Counties  
Regional Office of Education No. 13  
Financial Statement Report Summary**

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The audit of the accompanying basic financial statements of the Clinton, Jefferson, Marion, and Washington Counties Regional Office of Education No. 13 was performed by Roth & Company, LLP.

Based on their audit, the auditors expressed an unmodified opinion on the Clinton, Jefferson, Marion, and Washington Counties Regional Office of Education No. 13's basic financial statements.

## INDEPENDENT AUDITOR'S REPORT

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

### Report on the Audit of the Financial Statements

#### Opinions

As Special Assistant Auditors for the Auditor General, we have audited the cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Clinton, Jefferson, Marion, and Washington Counties Regional Office of Education No. 13, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Clinton, Jefferson, Marion, and Washington Counties Regional Office of Education No. 13's basic financial statements as listed in the table of contents.

In our opinion, the accompanying cash basis financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Clinton, Jefferson, Marion, and Washington Counties Regional Office of Education No. 13, as of June 30, 2024, and the respective changes in cash basis financial position, and, where applicable, cash flows thereof for the year then ended in accordance with the cash basis of accounting as described in Note 1.

#### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Clinton, Jefferson, Marion, and Washington Counties Regional Office of Education No. 13, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Emphasis of Matter—Basis of Accounting

We draw attention to Note 1 to the financial statements which describes the basis of accounting. The Clinton, Jefferson, Marion, and Washington Counties Regional Office of Education No. 13 has

#### Illinois

540 W. Madison Street  
Suite 2450  
Chicago, IL 60661  
P (312) 876-1900  
F (312) 876-1191

info@rothcocpa.com  
www.rothcocpa.com

presented its financial statements in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP). Our opinions are not modified with respect to this matter.

### **Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Clinton, Jefferson, Marion, and Washington Counties Regional Office of Education No. 13's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Clinton, Jefferson, Marion, and Washington Counties Regional Office of Education No. 13's internal control. Accordingly, no such opinion is expressed.





- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Clinton, Jefferson, Marion, and Washington Counties Regional Office of Education No. 13's ability to continue as a going concern for a reasonable period of time.

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

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Clinton, Jefferson, Marion, and Washington Counties Regional Office of Education No. 13's basic financial statements as a whole. The cash basis combining schedule of accounts, budgetary comparison schedules, combining fund financial statements, and Schedule of Disbursements - Marion County School Facility Occupation Tax are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the cash basis combining schedule of accounts, budgetary comparison schedules, combining fund financial statements, and Schedule of Disbursements - Marion County School Facility Occupation Tax are fairly stated, in all material respects, in relation to the basic financial statements as a whole on the cash basis of accounting described in Note 1.



### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2024 on our consideration of the Clinton, Jefferson, Marion, and Washington Counties Regional Office of Education No. 13’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Clinton, Jefferson, Marion, and Washington Counties Regional Office of Education No. 13’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Clinton, Jefferson, Marion, and Washington Counties Regional Office of Education No. 13’s internal control over financial reporting and compliance.

**SIGNED ORIGINAL ON FILE**

Chicago, Illinois  
December 13, 2024





**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

As Special Assistant Auditors for the Auditor General, we have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Clinton, Jefferson, Marion, and Washington Counties Regional Office of Education No. 13, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Clinton, Jefferson, Marion, and Washington Counties Regional Office of Education No. 13’s cash basis financial statements, and have issued our report thereon dated December 13, 2024.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Clinton, Jefferson, Marion, and Washington Counties Regional Office of Education No. 13’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the cash basis financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Clinton, Jefferson, Marion, and Washington Counties Regional Office of Education No. 13’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Clinton, Jefferson, Marion, and Washington Counties Regional Office of Education No. 13’s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

**Illinois**

540 W. Madison Street  
Suite 2450  
Chicago, IL 60661  
P (312) 876-1900  
F (312) 876-1191

info@rothcocpa.com  
www.rothcocpa.com

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

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Clinton, Jefferson, Marion, and Washington Counties Regional Office of Education No. 13's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Clinton, Jefferson, Marion, and Washington Counties Regional Office of Education No. 13's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Clinton, Jefferson, Marion, and Washington Counties Regional Office of Education No. 13's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**SIGNED ORIGINAL ON FILE**

Chicago, Illinois  
December 13, 2024



**Clinton, Jefferson, Marion, and Washington Counties  
Regional Office of Education No. 13  
Schedule of Findings and Responses  
Section I – Summary of Auditor’s Results  
For the Year Ended June 30, 2024**

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**Financial Statements in Accordance with Cash Basis**

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

Material weakness identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Significant deficiency(ies) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported
Noncompliance material to financial statements noted?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No



**Clinton, Jefferson, Marion, and Washington Counties  
Regional Office of Education No. 13  
Summary Schedule of Prior Audit Finding Not Repeated  
For the Year Ended June 30, 2024**

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<u>Finding No.</u>	<u>Condition</u>	<u>Current Status</u>
2023-001	<p>Delay of Audit</p> <p>During the current audit, the Clinton, Jefferson, Marion, and Washington Counties Regional Office of Education No. 13 (ROE No. 13) was able to provide completed financial statements in an auditable form within the required timeframe. An outside accounting firm was hired by the ROE No. 13 to assist in the preparation of financial statements and related disclosures.</p>	Not Repeated



**BASIC FINANCIAL STATEMENTS**



**Clinton, Jefferson, Marion, and Washington Counties**  
**Regional Office of Education No. 13**  
**Statement of Net Position - Cash Basis**  
**June 30, 2024**  
**Exhibit A**

	<b>Primary Government</b>		
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 2,072,700	\$ 71,658	\$ 2,144,358
<b>TOTAL ASSETS</b>	<b>2,072,700</b>	<b>71,658</b>	<b>2,144,358</b>
 <b>NET POSITION</b>			
Restricted for educational purposes	961,400	-	961,400
Unrestricted	1,111,300	71,658	1,182,958
<b>TOTAL NET POSITION</b>	<b>\$ 2,072,700</b>	<b>\$ 71,658</b>	<b>\$ 2,144,358</b>

*The accompanying notes are an integral part of the financial statements.*



Clinton, Jefferson, Marion, and Washington Counties  
Regional Office of Education No. 13  
Statement of Activities - Cash Basis  
For the Year Ended June 30, 2024  
Exhibit B

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Primary Government		
				Governmental Activities	Business-Type Activities	Total
<b>Governmental activities:</b>						
Instructional services:						
Salaries and benefits	\$ 6,574,019	\$ -	\$ 6,183,625	\$ (390,394)	\$ -	\$ (390,394)
Purchased services	1,281,054	-	953,207	(327,847)	-	(327,847)
Supplies and materials	416,818	-	268,853	(147,965)	-	(147,965)
Capital outlay	216,258	-	187,383	(28,875)	-	(28,875)
Pension expense	205,196	-	195,530	(9,666)	-	(9,666)
OPEB expense	13,493	-	-	(13,493)	-	(13,493)
Intergovernmental:						
Payments to other governments	347,989	-	358,471	10,482	-	10,482
Debt service:						
Principal on long-term debt	35,907	-	-	(35,907)	-	(35,907)
Interest on long-term debt	3,374	-	-	(3,374)	-	(3,374)
Administrative:						
On-behalf payments - State	337,074	-	-	(337,074)	-	(337,074)
<b>Total governmental activities</b>	<u>9,431,182</u>	<u>-</u>	<u>8,147,069</u>	<u>(1,284,113)</u>	<u>-</u>	<u>(1,284,113)</u>
<b>Business-type activities:</b>						
Fees for services	147,330	133,944	-	-	(13,386)	(13,386)
<b>Total primary government</b>	<u>\$ 9,578,512</u>	<u>\$ 133,944</u>	<u>\$ 8,147,069</u>	<u>(1,284,113)</u>	<u>(13,386)</u>	<u>(1,297,499)</u>
<b>General revenues:</b>						
Local sources				1,320,744	-	1,320,744
On-behalf payments - State				337,074	-	337,074
Interest				79,844	7,486	87,330
<b>Total general revenues</b>				<u>1,737,662</u>	<u>7,486</u>	<u>1,745,148</u>
<b>Change in net position</b>				453,549	(5,900)	447,649
<b>Net position - beginning of year</b>				<u>1,619,151</u>	<u>77,558</u>	<u>1,696,709</u>
<b>Net position - end of year</b>				<u>\$ 2,072,700</u>	<u>\$ 71,658</u>	<u>\$ 2,144,358</u>

*The accompanying notes are an integral part of the financial statements.*

**Clinton, Jefferson, Marion, and Washington Counties**  
**Regional Office of Education No. 13**  
**Governmental Funds**  
**Balance Sheet - Cash Basis**  
**June 30, 2024**  
**Exhibit C**

	<u>General Fund</u>	<u>Education Fund</u>	<u>Institute</u>	<u>Other Nonmajor Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>					
Current assets:					
Cash and cash equivalents	\$ 1,810,837	\$ (59,281)	\$ 370,958	\$ 27,137	\$ 2,149,651
<b>TOTAL ASSETS</b>	<u>1,810,837</u>	<u>(59,281)</u>	<u>370,958</u>	<u>27,137</u>	<u>2,149,651</u>
<b>FUND BALANCES (DEFICIT)</b>					
Restricted	-	563,305	370,958	27,137	961,400
Assigned	1,867,032	-	-	-	1,867,032
Unassigned	(56,195)	(622,586)	-	-	(678,781)
<b>TOTAL FUND BALANCES (DEFICIT)</b>	<u>\$ 1,810,837</u>	<u>\$ (59,281)</u>	<u>\$ 370,958</u>	<u>\$ 27,137</u>	<u>\$ 2,149,651</u>

*The accompanying notes are an integral part of the financial statements.*

Clinton, Jefferson, Marion, and Washington Counties  
Regional Office of Education No. 13  
Governmental Funds  
Statement of Revenues, Expenditures, and Changes in Fund Balances - Cash Basis  
For the Year Ended June 30, 2024  
Exhibit D

	General Fund	Education Fund	Institute	Other Nonmajor Funds	Total Governmental Funds
<b>REVENUES</b>					
Local sources	\$ 1,051,898	\$ 44,214	\$ 50,082	\$ 12,359	\$ 1,158,553
State sources	1,115,184	6,624,102	-	1,735	7,741,021
Federal sources	-	406,047	-	-	406,047
On-behalf payments - State	337,074	-	-	-	337,074
Interest	52,113	4,754	15,503	914	73,284
Total revenues	<u>2,556,269</u>	<u>7,079,117</u>	<u>65,585</u>	<u>15,008</u>	<u>9,715,979</u>
<b>EXPENDITURES</b>					
Instructional services:					
Salaries and benefits	1,146,400	5,420,276	-	-	6,566,676
Purchased services	368,022	800,331	41,470	4,327	1,214,150
Supplies and materials	141,705	251,435	5,842	42	399,024
Pension expense	23,794	181,393	-	-	205,187
OPEB expense	13,493	-	-	-	13,493
Intergovernmental:					
Payments to other governments	-	347,989	-	-	347,989
Administrative:					
On-behalf payments - State	337,074	-	-	-	337,074
Capital outlay	-	185,448	-	-	185,448
Total expenditures	<u>2,030,488</u>	<u>7,186,872</u>	<u>47,312</u>	<u>4,369</u>	<u>9,269,041</u>
<b>NET CHANGE IN FUND BALANCES</b>	525,781	(107,755)	18,273	10,639	446,938
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>1,285,056</u>	<u>48,474</u>	<u>352,685</u>	<u>16,498</u>	<u>1,702,713</u>
<b>FUND BALANCES (DEFICIT) - END OF YEAR</b>	<u>\$ 1,810,837</u>	<u>\$ (59,281)</u>	<u>\$ 370,958</u>	<u>\$ 27,137</u>	<u>\$ 2,149,651</u>

*The accompanying notes are an integral part of the financial statements.*

**Clinton, Jefferson, Marion, and Washington Counties**  
**Regional Office of Education No. 13**  
**Proprietary Funds**  
**Statement of Net Position (Deficit) - Cash Basis**  
**June 30, 2024**  
**Exhibit E**

	<u>Business-Type Activities</u>				<u>Governmental</u>
	<u>Enterprise Funds</u>				<u>Activities</u>
	<b>Nonmajor</b>				
	<u>Workshops</u>	<u>Mt. Vernon Conference</u>	<u>Technology/ Testing Cooperative</u>	<u>Total</u>	<u>Internal Service Funds</u>
<b>ASSETS</b>					
Current assets:					
Cash and cash equivalents	\$ 43,502	\$ 22,681	\$ 5,475	\$ 71,658	\$ (76,951)
<b>TOTAL ASSETS</b>	<u>43,502</u>	<u>22,681</u>	<u>5,475</u>	<u>71,658</u>	<u>(76,951)</u>
<b>NET POSITION (DEFICIT)</b>					
Unrestricted	43,502	22,681	5,475	71,658	(76,951)
<b>TOTAL NET POSITION (DEFICIT)</b>	<u>\$ 43,502</u>	<u>\$ 22,681</u>	<u>\$ 5,475</u>	<u>\$ 71,658</u>	<u>\$ (76,951)</u>

*The accompanying notes are an integral part of the financial statements.*

Clinton, Jefferson, Marion, and Washington Counties  
Regional Office of Education No. 13  
Proprietary Funds  
Statement of Revenues, Expenses, and Changes in Fund Net Position (Deficit) - Cash Basis  
For the Year Ended June 30, 2024  
Exhibit F

	<u>Business-Type Activities</u>				<u>Governmental</u>
	<u>Enterprise Funds</u>				<u>Activities</u>
	<u>Nonmajor</u>				
	<u>Workshops</u>	<u>Mt. Vernon Conference</u>	<u>Technology/ Testing Cooperative</u>	<u>Total</u>	<u>Internal Service Funds</u>
<b>OPERATING REVENUES</b>					
Charges for services	\$ 56,330	\$ 40,390	\$ 37,224	\$ 133,944	\$ 162,191
<b>OPERATING EXPENSES</b>					
Salaries and benefits	66,465	16,742	8,003	91,210	7,343
Purchased services	6,430	32,902	8,409	47,741	66,904
Supplies and materials	1,504	1,360	2,364	5,228	17,793
Pension expense	1,907	896	348	3,151	9
Capital outlay	-	-	-	-	30,810
Total operating expenses	<u>76,306</u>	<u>51,900</u>	<u>19,124</u>	<u>147,330</u>	<u>122,859</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(19,976)</u>	<u>(11,510)</u>	<u>18,100</u>	<u>(13,386)</u>	<u>39,332</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Payment of loan	-	-	-	-	(35,907)
Interest income	6,337	1,149	-	7,486	6,560
Interest expense	-	-	-	-	(3,374)
Total nonoperating revenues (expenses)	<u>6,337</u>	<u>1,149</u>	<u>-</u>	<u>7,486</u>	<u>(32,721)</u>
<b>CHANGE IN NET POSITION (DEFICIT)</b>	<u>(13,639)</u>	<u>(10,361)</u>	<u>18,100</u>	<u>(5,900)</u>	<u>6,611</u>
<b>NET POSITION (DEFICIT) - BEGINNING OF YEAR</b>	<u>57,141</u>	<u>33,042</u>	<u>(12,625)</u>	<u>77,558</u>	<u>(83,562)</u>
<b>NET POSITION (DEFICIT) - END OF YEAR</b>	<u>\$ 43,502</u>	<u>\$ 22,681</u>	<u>\$ 5,475</u>	<u>\$ 71,658</u>	<u>\$ (76,951)</u>

*The accompanying notes are an integral part of the financial statements.*

**Clinton, Jefferson, Marion, and Washington Counties**  
**Regional Office of Education No. 13**  
**Fiduciary Fund**  
**Statement of Fiduciary Net Position - Cash Basis**  
**June 30, 2024**  
**Exhibit G**

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	<b>Custodial Funds</b>
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ 776
<b>TOTAL ASSETS</b>	<b>776</b>
 <b>NET POSITION</b>	
Restricted for individuals, organizations, and other governments	776
<b>TOTAL NET POSITION</b>	<b>\$ 776</b>

*The accompanying notes are an integral part of the financial statements.*

**Clinton, Jefferson, Marion, and Washington Counties**  
**Regional Office of Education No. 13**  
**Fiduciary Fund**  
**Statement of Changes in Fiduciary Net Position - Cash Basis**  
**For the Year Ended June 30, 2024**  
**Exhibit H**

	<b>Custodial Funds</b>
<b>ADDITIONS</b>	
Collections for other governments	\$ 554,886
County school facility occupation tax	3,223,566
Total additions	3,778,452
<b>DEDUCTIONS</b>	
Payments to other governments	554,635
Payments to local school districts	3,223,752
Total deductions	3,778,387
<b>CHANGE IN NET POSITION</b>	65
<b>NET POSITION - BEGINNING OF YEAR</b>	711
<b>NET POSITION - END OF YEAR</b>	\$ 776

*The accompanying notes are an integral part of the financial statements.*

**Clinton, Jefferson, Marion, and Washington Counties  
Regional Office of Education No. 13  
Notes to the Financial Statements  
June 30, 2024**

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**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Clinton, Jefferson, Marion, and Washington Counties Regional Office of Education No. 13 (Regional Office of Education No. 13) was formed under the provisions of the State of Illinois, Illinois State Board of Education.

A. Financial Reporting Entity

The Regional Office operates under the School Code (Article 5/3 and 5/3A of *Illinois Compiled Statutes*, Chapter 105). The Regional Office of Education No. 13 encompasses Clinton, Jefferson, Marion, and Washington Counties. The Regional Superintendent of Schools (Regional Superintendent) serves as chief administrative officer of the Regional Office of Education No. 13 and is elected pursuant to Article 3, *Illinois Compiled Statutes*, Chapter 105.

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

The Regional Superintendent is also charged with the responsibilities of conducting a special census, when required; providing notice of money distributed to treasurers, board presidents, clerks, and secretaries of the school districts on or before each September 30; maintenance of a map and numbering of the Regional Office of Education No. 13's districts; providing township treasurers with a list of district treasurers; inspecting and approving building plans which comply with State law; performing and reporting on annual building inspections; investigating bus drivers for valid bus driver permits and taking related action as may be required; maintaining a list of unfilled teaching positions; and carrying out other related duties required or permitted by law.

The Regional Superintendent is responsible for inspection and approval or rejection of school treasurer's bonds. The Regional Superintendent is also required to provide the Illinois State Board of Education (ISBE) with an affidavit showing that the treasurers of school districts within the region are properly bonded.





**Clinton, Jefferson, Marion, and Washington Counties  
Regional Office of Education No. 13  
Notes to the Financial Statements  
June 30, 2024**

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

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 the appropriate bond and that the district has certified publication of the annual financial report. The Regional Superintendent is required to provide opinions and advice related to controversies under school law.

For the period ended June 30, 2024, the Regional Office of Education No. 13 applied for, received, and administered numerous State and federal programs and grants in assistance and support of the educational activities of the school districts in Regional Office of Education No. 13. Such activities are reported as a single major special revenue fund (i.e., within the Education Fund).

As discussed further in the “Measurement Focus and Basis of Accounting” section of this note, these financial statements are presented on a cash basis of accounting. This cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements, which have been applied to the extent they are applicable to the cash basis of accounting. Following are the more significant of the ROE’s accounting policies.

**B. Scope of the Reporting Entity**

The Regional Office of Education No. 13’s reporting entity includes all related organizations for which they exercise oversight responsibility.

The Regional Office of Education No. 13 has developed criteria to determine whether outside agencies with activities which benefit the citizens of the Regional Office of Education No. 13, including districts or joint agreements which serve pupils from numerous regions, should be included in its financial reporting entity. The criteria include, but are not limited to, whether the Regional Office of Education No. 13 exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships.

The Hamilton-Jefferson Educational Services Cooperative, which began operations on November 23, 1992, has been determined to be a blended component unit of the Regional Office of Education No. 13 for financial reporting purposes after applying the criteria of oversight, scope of public



**Clinton, Jefferson, Marion, and Washington Counties**  
**Regional Office of Education No. 13**  
**Notes to the Financial Statements**  
**June 30, 2024**

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

services, and special financing relationships and is, therefore, blended in the accompanying financial statements. The cooperative was formed by an intergovernmental agreement between the Regional Office of Education No. 13 and all schools, both public and nonpublic, in Hamilton and Jefferson counties. The cooperative is governed by a board of 8 voting members who are district superintendents in the Region and the Regional Superintendent, who is a non-voting member.

The cooperative exists to provide quality programs and services to students through the school districts of Hamilton and Jefferson counties or the Regional Superintendent. The Regional Superintendent of the Regional Office of Education No. 13 serves as administrative agent. Separate financial statements are not issued for this blended component unit.

No other agencies have met the component unit criteria to be included in the Regional Office of Education No. 13's financial statements. In addition, the Regional Office of Education No. 13 is not aware of any entity that would exercise such oversight as to result in the Regional Office of Education No. 13 being considered a component unit.

C. New Accounting Pronouncement

In fiscal year 2024, Regional Office of Education No. 13 implemented applicable sections of GASB Statement No. 99, *Omnibus 2022* and GASB Statement No. 100, *Accounting Changes and Error Corrections*. The implementation of these GASB Statements did not have a significant effect on Regional Office of Education No. 13's financial statements.

D. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., Statement of Net Position and the Statement of Activities) reports information on all of the nonfiduciary activities of the Regional Office of Education No. 13. They report information on all of the Regional Office of Education No. 13's activities with most of the interfund activities removed. Governmental activities include programs supported primarily by State and federal grants and other intergovernmental revenues. The Regional Office of Education No.13 has four business-type activities that rely on fees and charges for support.

The Statement of Net Position - Cash Basis and the Statement of Activities - Cash Basis demonstrates the degree to which the direct disbursements of a



**Clinton, Jefferson, Marion, and Washington Counties**  
**Regional Office of Education No. 13**  
**Notes to the Financial Statements**  
**June 30, 2024**

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

given function are offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function. Program receipts include: 1) charges to customers or 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. Other items not properly included among program receipts are reported instead as general receipts.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and proprietary funds are reported as separate columns in the fund financial statements.

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regards to interfund activities, such as transfers. Interfund activities between governmental funds and proprietary funds appear as other financing sources and other uses on the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances - Cash Basis and on the proprietary fund Statement of Revenues, Expenses, and Changes in Fund Net Position - Cash Basis. All interfund transactions between governmental funds and between business-type funds are eliminated on the government-wide financial statements.

All internal balances in the Statement of Net Position - Cash Basis have been eliminated except those representing balances between the governmental activities and the business-type activities. In the Statement of Activities, internal service fund transactions have been eliminated; however, transactions between governmental and business-type activities have not been eliminated.

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

**E. Governmental Fund Financial Statements**

Governmental Fund Financial Statements include a Balance Sheet - Cash Basis and a Statement of Revenues, Expenditures, and Changes in Fund Balances - Cash Basis for all major governmental funds and nonmajor funds aggregated.

Governmental fund financial statements are reported using the cash basis of accounting. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measurement of available spendable financial resources at the end of the period.



**Clinton, Jefferson, Marion, and Washington Counties**  
**Regional Office of Education No. 13**  
**Notes to the Financial Statements**  
**June 30, 2024**

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

F. Proprietary Fund Financial Statements

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

Proprietary funds are accounted for using the cash basis of accounting. Accordingly, all cash basis assets are included on the Statement of Net Position. The Statement of Revenues, Expenses, and Changes in Fund Net Position - Cash Basis present increases (receipts) and decreases (disbursements) in total net position. Under the cash basis of accounting, revenues are recognized in the period in which they are received while expenses are recognized in the period in which they are disbursed.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues, if any, are reported as nonoperating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses, if any, are reported as nonoperating expenses.

G. Measurement Focus and Basis of Accounting

The Regional Office of Education No.13 maintains its financial records on the basis of cash receipts and disbursements and the financial statements of the Regional Office of Education No.13 are prepared on that basis. The cash basis of accounting does not give effect to accounts receivable, accounts payable and accrued items. In addition, other economic assets, deferred outflows of resources, liabilities, and deferred inflows of resources that do not arise from a cash transaction or event are not reported. Accordingly, the financial statements do not present financial position and results of operations of the funds in accordance with GAAP.

Under the terms of grant agreements, the Regional Office of Education No.13 funds certain programs by a combination of specific cost-reimbursement grants and general receipts. Thus, when program disbursements are paid, there are both restricted and unrestricted cash basis net position available to finance the program. It is the Regional Office of Education No.13's policy to first apply cost-reimbursement grant resources to such programs and then general receipts.



**Clinton, Jefferson, Marion, and Washington Counties  
Regional Office of Education No. 13  
Notes to the Financial Statements  
June 30, 2024**

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

When a reimbursement in governmental funds can be paid using either restricted or unrestricted resources, the Regional Office of Education No.13's policy is generally to first apply the disbursement toward restricted fund balance and then to unrestricted classification, committed, assigned, and then unassigned fund balances.

Proprietary funds distinguish operating receipts and disbursements from nonoperating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating receipts of the ROE's enterprise funds are charges to customers for sales and services. Operating disbursements for enterprise funds include the cost of sales and services, and administrative expenses. All receipts and disbursements not meeting this definition are reported as non-operating receipts and disbursements.

H. Fund Accounting

The Regional Office of Education No. 13 uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The Regional Office of Education No. 13 uses governmental, proprietary, fiduciary, and internal service funds.

*Governmental Funds* are those through which most governmental functions of the Regional Office of Education No. 13 are typically reported. Governmental fund reporting focuses on the sources, uses and balances of expendable financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used.

The Regional Office of Education No. 13 reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the Regional Office of Education No. 13 and is used to account for all financial resources except those required to be accounted for and reported in another fund. This fund is available to pay general and administrative expenditures of the Regional Office of Education No. 13. Included in this fund are:

Special Projects - This fund accounts for miscellaneous expenses and programs that benefit the school districts and/or regional office.



**Clinton, Jefferson, Marion, and Washington Counties  
Regional Office of Education No. 13  
Notes to the Financial Statements  
June 30, 2024**

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

Alternative Education Project - This fund accounts for Alternative School General State Aid funding.

Safe School Tuition - This program accounts for tuition payments from local districts sending students to the Safe School in Centralia.

Safe School Projects - This program accounts for General State Aid and miscellaneous income and expenses relative to the Safe School in Centralia and Mt. Vernon.

Conference - This program provides for student events for Team Quest, spelling bee and writing talent search.

Office Operations - This fund accounts for the shared expenses incurred in the operation of the Regional Superintendent's offices by Clinton, Jefferson, Marion, and Washington counties.

Southern Thirty - This is an educational program for the Southern Thirty Adolescent Center.

Grow Your Own - This fund accounts for the revenue received for the Grow Your Own grant project. Revenues are used to pay administrative expenses incurred during recruiting and communicating with potential and upcoming teachers and communicating with school districts and area colleges and universities.

Special Revenue Funds - Special Revenue Funds are used to account for and report the proceeds of specific revenue sources (other than fiduciary and major capital projects) that are restricted to expenditures for specified purposes.

Major special revenue funds include the following:

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

Truants Alternative/Optional Education - This is a State-approved program leading to a high school diploma for students with truancy problems.



**Clinton, Jefferson, Marion, and Washington Counties  
Regional Office of Education No. 13  
Notes to the Financial Statements  
June 30, 2024**

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

Early Childhood Block Grant - This program provides early assistance to children and parents to enhance the child's physical, social, and cognitive skills, and assist those identified as being at risk of academic failure.

McKinney Education for Homeless Children - This program provides educational services for homeless students, tutoring, clothing, school activity fees, and transportation.

Regional Safe Schools - Safe schools are alternative programs for disruptive youths in grades 6-12. Students eligible for this program must have been suspended or expelled by a local school district.

ROE/ISC Operations - This fund accounts for the grant that provides the funding for the Regional Office of Education.

Special Education for Infants and Families with Disabilities - This program is funded by the Department of Human Services to help families with children between birth and age three obtain evaluations and assessments. Individualized plans are developed to help a child learn, grow, and receive needed services.

Pilot Regional Safe School Cooperative - This program provides funding for a cooperative education program for students at our regional Safe School.

Principal Collegial Network - This program provides funding for principal certification networking.

National and State School Breakfast and Lunch - This program is funded by federal and State grants to provide reimbursement of meals through the school breakfast and lunch program and free or reduced-price meals for students enrolled in the Regional Safe Schools Program.

Social Emotional Learning - This fund accounts for grant monies that provide training and resources for teachers to help students with social, emotional, and trauma issues.



**Clinton, Jefferson, Marion, and Washington Counties  
Regional Office of Education No. 13  
Notes to the Financial Statements  
June 30, 2024**

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

Elementary and Secondary School Emergency Relief (ESSER) Digital Equity Formula Grant II - This fund is used to account for a federal grant that enables digital-age teaching and learning due to coronavirus (COVID-19) and provide students with technology tools and home internet access necessary for technology-rich remote learning experiences.

Marion County Mental Health 708 Grant - This fund is used to support the prevention, identification, and treatment of mental illness, developmental disabilities, and substance abuse by planning, coordinating, fostering development and contracting for quality services in Marion County.

Jefferson County Mental Health 708 Grant - This fund is used to support the prevention, identification, and treatment of mental illness, developmental disabilities, and substance abuse by planning, coordinating, fostering development and contracting for quality services in Jefferson County.

American Rescue Plan (ARP) - Community Partnership Grant - This fund is used to address gaps in opportunity and the COVID-19 pandemic's impact on interrupted learning by developing or expanding relationships between schools, community-based organizations, and mental health providers to benefit the well-being of children, parents, and school staff.

ARP - Homeless - This fund is used to account for a federal grant that covers the seven areas of the state to assist school district homeless liaisons in each area in implementing the requirements of the McKinney-Vento Homeless Assistance Act and the American Rescue Plan.

ESSER III - This fund is used to account for a federal grant to provide local educational agencies with emergency relief funds to address the impact the COVID-19 has had, and continues to have, on elementary and secondary schools across the nation.

Early Childhood - Birth to Five - This fund is a collection grant used to promote high-quality services to increase enrollment of children birth to age five in early learning programs and to assist families and educate them on children benchmarks.





**Clinton, Jefferson, Marion, and Washington Counties  
Regional Office of Education No. 13  
Notes to the Financial Statements  
June 30, 2024**

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

Early Childhood - Birth to Three - This fund is a collection grant used to promote high-quality services to increase enrollment of children birth to age three in early learning programs and to assist families and educate them on children benchmarks.

Early Childhood – Preschool for All Expansion - This fund provides additional early assistance to children and parents to enhance the child’s physical, social, and cognitive skills, and assist those identified as being at risk of academic failure.

ESSER Digital Equity Formula Grant III - This fund is used to account for a federal grant that enables digital-age teaching and learning due to COVID-19 and provide students with technology tools and home internet access necessary for technology-rich remote learning experiences.

ESSER III – Elevated Bilingual – This fund includes a grant used to assist teachers with taking classes to help bilingual students.

Institute - This 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.

Additionally, the Regional Office of Education No. 13 reports the following nonmajor governmental funds:

Nonmajor Special Revenue Funds - All other special revenue funds not classified under Education or Institute Funds are grouped under this fund for financial statement presentation. Nonmajor special revenue funds include the following:

General Education Development - This fund accounts for the receipts and expenses pertaining to the GED/High School Equivalency program for high school dropouts.

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



**Clinton, Jefferson, Marion, and Washington Counties  
Regional Office of Education No. 13  
Notes to the Financial Statements  
June 30, 2024**

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

*Proprietary Funds* are those in which revenues and expenses related to services provided to organizations inside the Regional Office of Education No. 13 on a cost reimbursement basis are reported. The proprietary funds are as follows:

Workshops - This program provides teacher workshops.

Mt. Vernon Conference - This fund accounts for the one-day statewide teacher's conference that provides exhibit booths and presentations on various curriculum and interest areas for participants representing all areas and grade levels.

Technology/Testing Cooperative - This program is a local district cooperative that provides services for scoring and reporting of student achievement testing.

*Internal Service Funds* are used to account for activities that provide goods and services to other funds on a cost-reimbursement basis. The internal service funds are as follows:

Building - The rent and maintenance on the buildings used by the Regional Office of Education No. 13 is accounted for in this fund.

Transportation Reimbursement - The use of vehicles for the Alternative Learning Center programs is accounted for in this fund.

*Fiduciary Funds* are used to account for assets held by the Regional Office of Education No. 13 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:

Rend Lake Regional Delivery System and Vocational Board - The Delivery System receives funds from the Illinois State Board of Education and forwards them to Rend Lake Regional Delivery System. The Vocational Board supports facilitation, administration, and coordination for the Carl D. Perkins Vocational and Applied Technology Grant and Career and Technical Education Improvement Grant.

Marion County School Facility Occupation Tax - This fund accounts for the assets held by the Regional Office of Education No. 13 to be distributed to local school districts. Monies received from the Office of the Comptroller for the School Facilities Occupation Tax are forwarded directly to the school districts.



**Clinton, Jefferson, Marion, and Washington Counties  
Regional Office of Education No. 13  
Notes to the Financial Statements  
June 30, 2024**

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

I. Governmental Fund Balances

Fund Balance is divided into five classifications based primarily on the extent to which the Regional Office of Education No. 13 is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classification are as follows:

Nonspendable Fund Balance - The portion of a Governmental Fund's net position that is not available to be spent, either short term or long term, in either form or through legal restrictions. The Regional Office of Education No. 13 has no nonspendable fund balances.

Restricted Fund Balance - The portion of a Governmental Fund's net position that is subject to external enforceable legal restrictions. The following accounts' fund balances are restricted by grant agreements, contracts, or Illinois Statute: Truants Alternative/Optional Education, Early Childhood Block Grant, ROE/ISC Operations, Pilot Regional Safe School Cooperative, Principal Collegial Network, National and State School Breakfast and Lunch, Jefferson County Mental Health 708 Grant, Early Childhood - Birth to Three, Early Childhood – Preschool for All Expansion, Institute, General Education Development and Bus Driver Training.

Committed Fund Balance - The portion of a Governmental Fund's net position with self-imposed constraints or limitations that have been placed at the highest level of decision making. The Regional Office of Education No. 13 has no committed fund balances.

Assigned Fund Balance - The portion of a Governmental Fund's net position 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' fund balances are assigned: Special Projects, Alternative Education Project, Safe School Tuition, Safe School Projects, Conference, Southern Thirty, and Grow Your Own.

Unassigned Fund Balance - Available expendable financial resources in a governmental fund that are not designated for a specific purpose. The following accounts' fund balances are unassigned: Office Operations, McKinney Education for Homeless Children, Regional Safe Schools, Special Education for Infants and Families with Disabilities, Social



**Clinton, Jefferson, Marion, and Washington Counties  
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Notes to the Financial Statements  
June 30, 2024**

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

Emotional Learning, Marion County Mental Health 708 Grant, ARP - Community Partnership Grant, ARP - Homeless, and Early Childhood – Birth to Five.

J. Net Position

Equity is classified as net position and displayed in two components:

Restricted net position - results when constraints placed on the use of cash balances are either externally imposed or are imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position - consists of cash balances not meeting the definition of the preceding category. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

K. Budget Information

The Regional Office of Education No. 13 acts as the administrative agent for certain grant programs that are accounted for in the Education Fund. Certain programs have separate budgets and are required to report to ISBE or other granting authority; however, none of the budgets have been legally adopted, nor are they required to do so. Certain programs within the Education Fund do not have separate budgets.

Comparisons of budgeted and actual results for the following programs are presented as supplementary information: Truants Alternative/Optional Education, Early Childhood Block Grant, McKinney Education for Homeless Children, Regional Safe Schools, ROE/ISC Operations, Special Education for Infants and Families with Disabilities, Pilot Regional Safe School Cooperative, Social Emotional Learning, ESSER - Digital Equity Formula Grant II, ARP - Community Partnership Grant, ARP - Homeless, ESSER III, Early Childhood - Birth to Five, Early Childhood - Birth to Three, Early Childhood - Preschool for All Expansion, ESSER - Digital Equity Formula Grant III, and ESSER III - Elevated Bilingual.



**Clinton, Jefferson, Marion, and Washington Counties  
Regional Office of Education No. 13  
Notes to the Financial Statements  
June 30, 2024**

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

L. Cash and Cash Equivalents

Cash and cash equivalents consist of cash on deposit. The Regional Office of Education No. 13 considers all liquid investments with a maturity of three months or less when purchased to be cash equivalents. Investments with original maturities of more than three months are reported as investments.

M. Subsequent Events

Management has evaluated subsequent events through December 31, 2024, the date the financial statements were available to be issued.

**NOTE 2      DEPOSITS AND INVESTMENTS**

The Regional Office of Education No. 13 does not have a formal investment policy. The Regional Office of Education No. 13 is allowed to invest in securities as authorized by 30 ILCS-235/2 and 6 and 105 ILCS-5/8-7.

Bank Deposits

At June 30, 2024, the carrying amount of the Regional Office of Education No. 13's governmental activities, business-type activities and custodial funds deposits totaled \$1,914,119. The bank balances totaled \$2,234,852 all of which was secured by federal depository insurance or collateralized with securities held by the pledging financial institution's trust department in the Regional Office of Education No. 13's name, and were, therefore, not exposed to custodial credit risk.

Custodial Credit Risk

Custodial credit risk for deposits with financial institutions is the risk that, in the event of bank failure, the ROE's deposits may not be returned to it. To guard against custodial credit risk for deposits with financial institutions, the Regional Office of Education No. 13's practices requires that deposits with financial institutions in excess of Federal Deposit Insurance Corporation limits be secured by some form of collateral, by a written agreement, and held at an independent, third-party institution in the name of the Regional Office of Education No. 13.

Investments

The Regional Office of Education No. 13's only investments are internally pooled in the Illinois Funds Money Market Fund. As of June 30, 2024, the Regional Office of Education No. 13 had investments with carrying and fair value of \$231,015 invested in the Illinois Funds Money Market Fund.



**Clinton, Jefferson, Marion, and Washington Counties  
Regional Office of Education No. 13  
Notes to the Financial Statements  
June 30, 2024**

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**NOTE 2      DEPOSITS AND INVESTMENTS (Continued)**

Credit Risk

At June 30, 2024, the Illinois Funds had earned a Fitch’s highest investment grade rating of AAmmf for a government-managed money market fund. The pool is audited annually by an outside, independent auditor and copies of the report are distributed to participants. Although not subject to direct regulatory oversight, the fund is administered by the Illinois State Treasurer in accordance with the provisions of the Illinois Public Funds Investment Act, 30 ILCS 235. All investments are fully collateralized.

Interest Rate Risk

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

Concentration of Credit Risk

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

**NOTE 3      RISK MANAGEMENT**

The Regional Office of Education No. 13 is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Regional Office of Education No. 13 has purchased commercial insurance to cover these risks. No losses have been incurred in excess of the amounts covered by insurance over the past three years.

The Regional Office of Education No. 13 participates in multiple plans (Notes 4 and 5) to provide retirement and other postemployment benefits to its employees. The actuarial accrued liabilities, deferred inflows of resources, and deferred outflows of resources are not recorded in the financial statements since the Regional Office of Education No. 13 uses the cash basis of accounting as disclosed in Note 1.

**NOTE 4      RETIREMENT FUND COMMITMENTS**

**Teachers' Retirement System of the State of Illinois**

**Plan Description**

The Regional Office of Education No. 13 participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the City of Chicago. TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration.

TRS issues a publicly available financial report that can be obtained at <https://www.trsil.org/financial/acfrs/fy2023>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888)-678-3675, option 2.

**Benefits Provided**

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

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

Essentially, all Tier I retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is

**Clinton, Jefferson, Marion, and Washington Counties  
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**NOTE 4 RETIREMENT FUND COMMITMENTS (Continued)**

later. Tier II annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

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

**Contributions**

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2023, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the Regional Office of Education No. 13.

**2.2 formula contributions.** Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2024, were \$11,683.

**Federal and special trust fund contributions.** When TRS members are paid from federal and special trust funds administered by the Regional Office of Education No. 13, there is a statutory requirement for the Regional Office of Education No. 13 to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018.



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**NOTE 4 RETIREMENT FUND COMMITMENTS (Continued)**

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

For the year ended June 30, 2024, the employer pension contribution was 10.60 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2024, salaries totaling \$1,346 were paid from federal and special trust funds that required employer contributions of \$143.

*Employer retirement cost contributions.* Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The Regional Office of Education No. 13 is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2024, the Regional Office of Education No. 13 made no payments to TRS for employer contributions due on salary increases in excess of 6 percent and no payments for sick leave days granted in excess of the normal annual allotment.

**Illinois Municipal Retirement Fund**

**Plan Description**

The Regional Office of Education No. 13's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The Regional Office of Education No. 13's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this note. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at [www.imrf.org](http://www.imrf.org).

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**NOTE 4      RETIREMENT FUND COMMITMENTS (Continued)**

**Benefits Provided**

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

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

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

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

**Contributions**

As set by statute, the Regional Office of Education No. 13's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member

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**NOTE 4 RETIREMENT FUND COMMITMENTS (Continued)**

contributions, to finance the retirement coverage of its own employees. The Regional Office of Education No. 13's annual contribution rate for calendar year 2023 was 5.78%. For the fiscal year ended June 30, 2024, the Regional Office of Education No. 13 contributed \$192,406 to the plan. The Regional Office of Education No. 13 also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

**NOTE 5 OTHER POST-EMPLOYMENT BENEFIT PLANS**

**Teachers' Health Insurance Security Fund**

**Plan Description**

The Regional Office of Education No. 13 participates in the Teachers' Health Insurance Security (THIS) Fund. The THIS Fund is a non-appropriated trust fund held outside the State Treasury, with the State Treasurer as custodian. Additions deposited into the Trust are for the sole purpose of providing the health benefits to retirees, as established under the plan, and associated administrative costs. The THIS Fund is a cost-sharing multiple-employer defined benefit postemployment healthcare plan that covers retired employees of participating employers throughout the State of Illinois, excluding the Chicago Public School System. THIS health coverage includes provisions for medical, prescription, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits. Annuitants may participate in the State administered Preferred Provider Organization plan or choose from several managed care options. As a result of the Governor's Executive Order 12-01, the responsibilities in relation to THIS were transferred to the Department of Central Management Services (CMS) as of July 1, 2013. The CMS administers the plan with the cooperation of the TRS.

**Benefits Provided**

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. The plan is administered by 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 to make a contribution to the THIS Fund. The percentage of employer required contributions in the future will not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year.

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**NOTE 5 OTHER POST-EMPLOYMENT BENEFIT PLANS (Continued)**

**Employer Contributions to THIS Fund**

The Regional Office of Education No. 13 also makes contributions to the THIS Fund. The Regional Office of Education No. 13 THIS Fund contribution was 0.67 percent during the year ended June 30, 2024, and 0.67, 0.67, and 0.92 during the years ended June 30, 2023, June 30, 2022, and June 30, 2021, respectively. For the year ended June 30, 2024, the Regional Office of Education No. 13 paid \$13,494 to the THIS Fund, which was 100 percent of the required contribution. For the years ended June 30, 2023, June 30, 2022, and June 30, 2021, the Regional Office of Education No. 13 paid \$11,019, \$10,721, and \$13,115 to the THIS Fund, respectively, which was 100 percent of the required contribution.

**Further Information on THIS Fund**

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: <http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>. The current reports are listed under “Central Management Services.” Prior reports are available under “Healthcare and Family Services.”

**Health Plan for IMRF Employees**

**Plan Description**

The Regional Office of Education No. 13 provides a single-employer defined-benefit postemployment healthcare plan to retirees who participate in the IMRF retirement plan. This plan extends the same health benefits to annuitants as to active employees in the IMRF plan. The GASB issued Statement Nos. 74 and 75 that established generally accepted accounting principles for the annual financial statements for postemployment benefit plans other than pension plans. The required information is as follows:

**Benefits Provided**

The Regional Office of Education No. 13 provides continued health insurance coverage at the blended employer rate to all eligible Regional Office of Education No. 13 retirees in accordance with Illinois Compiled Statutes, which creates an implicit subsidy of retiree health insurance. The Regional Office of Education No. 13 offers the health insurance plan to full-time IMRF employees. Retirees pay the full cost of coverage. Eligible spouse or dependent coverage may continue should the retiree coverage terminate under COBRA provisions when an applicable qualifying event occurs. The spouse or dependent is responsible for the full cost of the coverage.

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**NOTE 5 OTHER POST-EMPLOYMENT BENEFIT PLANS (Continued)**

**Funding Policy and Contributions**

There is no funding policy that exists for the postretirement plan at this time, as the total OPEB liabilities are currently an unfunded obligation.

Contributions from other ROE resources and benefit payments from other ROE resources are contributions made to and benefit payments made from the OPEB Plan that were not directly made to or from the OPEB Trust. There were no contributions or benefit payments from other ROE resources.

**NOTE 6 LEASE COMMITMENTS**

The Regional Office of Education No. 13 has entered into several annual operating lease agreements for the Truants Alternative/Optional Education and Special Education for Infants and Families with Disabilities programs to provide classroom space, office space, and utilities for grant programs. In fiscal year 2023, the Regional Office of Education No. 13 renewed its lease of a classroom space for a two-year term expiring on May 1, 2024. Under the terms of the lease, Regional Office of Education No. 13 is required to pay a monthly rent of \$1,000. On January 1, 2024, there was an addendum to add an additional \$100 per month. On May 1, 2024, Regional Office of Education No. 13 entered into a new agreement for the lease of a classroom space for a three-year term expiring on April 30, 2027. The lease requires Regional Office of Education No. 13 to pay a monthly rent of \$1,100. In addition, in fiscal year 2024, the Regional Office of Education No. 13 renewed its lease of office space for a one-year term that expired on July 20, 2024. Under the terms of the lease, the Regional Office of Education No. 13 is required to pay a monthly payment of \$500.

In fiscal year 2023, the Regional Office of Education No. 13 entered into a 3-year lease agreement for office space that expires in 2025. Under the terms of the lease, Regional Office of Education No. 13 is required to pay a monthly rent of \$325.

In fiscal year 2018, Regional Office of Education No. 13 entered into a 5-year lease agreement that expired in June 2023. Under the terms of the lease, Regional Office of Education No. 13 was required to pay a monthly rent of \$1,895 until the expiration of the lease. The Regional Office of Education No. 13 continued to pay monthly rent of \$1,895 until they amended the original lease in October of fiscal year 2024. Under the terms of the amended lease, the Regional Office of Education No. 13 is required to pay monthly rent of \$2,108 starting December 1, 2023 until October 31, 2024. The amended lease expires on October 31, 2028, with annual rent escalation.

**Clinton, Jefferson, Marion, and Washington Counties  
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**NOTE 6 LEASE COMMITMENTS (Continued)**

The Regional Office of Education No. 13 is committed under leases that do not transfer ownership. Lease disbursements for fiscal year 2024 totaled \$45,160.

Future minimum lease payment is as follows:

<b>Fiscal Years Ending June 30,</b>	<b>Amount</b>
2025	\$ 41,404
2026	39,274
2027	37,874
2028	27,203
2029	9,069
Total	<u>\$ 154,824</u>

**NOTE 7 LOAN COMMITMENT**

On July 7, 2014, the Regional Office of Education No. 13 entered into a loan agreement with a bank for \$321,893 to finance the administrative building and the Alternative School building loan. Monthly payments of \$3,273 are due until the maturity of the loan on August 7, 2025. The loan includes interest of 5.625% and is secured by the related real estate.

Maturities of the loan is as follows:

<b>Fiscal Years Ending June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2025	\$ 37,908	\$ 1,373	\$ 39,281
2026	3,256	17	3,273
Total	<u>\$ 41,164</u>	<u>\$ 1,390</u>	<u>\$ 42,554</u>

**NOTE 8 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

The following funds had a deficit fund balance/net position at June 30, 2024. The Regional Office of Education No. 13 intends to reduce expenditures or transfer unrestricted funds to compensate for the deficit fund balances/net position.

**Clinton, Jefferson, Marion, and Washington Counties**  
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**Notes to the Financial Statements**  
**June 30, 2024**

**NOTE 8 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)**

General Fund:	
Office Operations	\$ 56,195
Education Fund:	
McKinney Education for Homeless Children	16
Regional Safe Schools	8,224
Special Education for Infants and Families with Disabilities	478,525
Social Emotional Learning	88,215
Marion County Mental Health 708 Grant	13,072
ARP - Community Partnership Grant	3,614
ARP - Homeless	5,570
Early Childhood – Birth to Five	25,350
Internal Service Fund:	
Transportation Reimbursement	100,969
Fiduciary Fund:	
Rend Lake Regional Delivery System and Vocational Board	1,724
Total	\$ 781,474

**NOTE 9 ON-BEHALF PAYMENTS**

The State of Illinois paid the following salaries and benefits on behalf of the Regional Office of Education No. 13:

Regional Superintendent - salary	\$ 131,616
Regional Superintendent - benefits (includes State paid insurance)	45,360
Assistant Regional Superintendent - salary	118,452
Assistant Regional Superintendent - benefits (includes State paid insurance)	41,646
Total	\$ 337,074

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. These amounts have been recorded in the accompanying financial statements as State revenue and expenditures.

**SUPPLEMENTAL INFORMATION**



**Clinton, Jefferson, Marion, and Washington Counties**  
**Regional Office of Education No. 13**  
**General Fund**  
**Combining Schedule of Accounts - Cash Basis**  
**June 30, 2024**  
**Schedule 1**

	<u>Special Projects</u>	<u>Alternative Education Project</u>	<u>Safe School Tuition</u>	<u>Safe School Projects</u>	<u>Conference</u>
<b>ASSETS</b>					
Current assets:					
Cash and cash equivalents	\$ 5,865	\$ 539,076	\$ 519,575	\$ 641,340	\$ 27,909
<b>TOTAL ASSETS</b>	<u>5,865</u>	<u>539,076</u>	<u>519,575</u>	<u>641,340</u>	<u>27,909</u>
<b>FUND BALANCES (DEFICIT)</b>					
Assigned	5,865	539,076	519,575	641,340	27,909
Unassigned	-	-	-	-	-
<b>TOTAL FUND BALANCES (DEFICIT)</b>	<u>\$ 5,865</u>	<u>\$ 539,076</u>	<u>\$ 519,575</u>	<u>\$ 641,340</u>	<u>\$ 27,909</u>

**Clinton, Jefferson, Marion, and Washington Counties**  
**Regional Office of Education No. 13**  
**General Fund**  
**Combining Schedule of Accounts - Cash Basis**  
**June 30, 2024**  
**Schedule 1 (Continued)**

	<b>Office Operations</b>	<b>Southern Thirty</b>	<b>Grow Your Own</b>	<b>Total</b>
<b>ASSETS</b>				
Current assets:				
Cash and cash equivalents	\$ (56,195)	\$ 130,895	\$ 2,372	\$ 1,810,837
<b>TOTAL ASSETS</b>	<u>(56,195)</u>	<u>130,895</u>	<u>2,372</u>	<u>1,810,837</u>
<b>FUND BALANCES (DEFICIT)</b>				
Assigned	-	130,895	2,372	1,867,032
Unassigned	(56,195)	-	-	(56,195)
<b>TOTAL FUND BALANCES (DEFICIT)</b>	<u>\$ (56,195)</u>	<u>\$ 130,895</u>	<u>\$ 2,372</u>	<u>\$ 1,810,837</u>

**Clinton, Jefferson, Marion, and Washington Counties**  
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**General Fund**  
**Combining Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances (Deficit) - Cash Basis**  
**For the Year Ended June 30, 2024**  
**Schedule 2**

	<u>Special Projects</u>	<u>Alternative Education Project</u>	<u>Safe School Tuition</u>	<u>Safe School Projects</u>	<u>Conference</u>
<b>REVENUES</b>					
Local sources	\$ 255,928	\$ 2,008	\$ 461,081	\$ 81	\$ 42,175
State sources	-	653,443	-	461,741	-
On-behalf payments - State	337,074	-	-	-	-
Interest	327	16,034	8,577	17,609	103
Total revenues	<u>593,329</u>	<u>671,485</u>	<u>469,658</u>	<u>479,431</u>	<u>42,278</u>
<b>EXPENDITURES</b>					
Instructional services:					
Salaries and benefits	9,374	438,151	147,259	245,155	1,446
Purchased services	125,921	82,249	11,694	54,844	7,058
Supplies and materials	117,459	7,512	239	4,227	4,292
Pension expense (benefit)	-	6,901	1,875	3,664	43
OPEB expense	-	-	-	-	-
Administrative:					
On-behalf payments - State	337,074	-	-	-	-
Total expenditures	<u>589,828</u>	<u>534,813</u>	<u>161,067</u>	<u>307,890</u>	<u>12,839</u>
<b>NET CHANGE IN FUND BALANCES</b>	3,501	136,672	308,591	171,541	29,439
<b>FUND BALANCES (DEFICIT) - BEGINNING OF YEAR</b>	<u>2,364</u>	<u>402,404</u>	<u>210,984</u>	<u>469,799</u>	<u>(1,530)</u>
<b>FUND BALANCES (DEFICIT) - END OF YEAR</b>	<u>\$ 5,865</u>	<u>\$ 539,076</u>	<u>\$ 519,575</u>	<u>\$ 641,340</u>	<u>\$ 27,909</u>

**Clinton, Jefferson, Marion, and Washington Counties**  
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**General Fund**  
**Combining Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances (Deficit) - Cash Basis**  
**For the Year Ended June 30, 2024**  
**Schedule 2 (Continued)**

	<u>Office Operations</u>	<u>Southern Thirty</u>	<u>Grow Your Own</u>	<u>Total</u>
<b>REVENUES</b>				
Local sources	\$ 251,080	\$ 39,545	\$ -	\$ 1,051,898
State sources	-	-	-	1,115,184
On-behalf payments - State	-	-	-	337,074
Interest	-	9,389	74	52,113
Total revenues	<u>251,080</u>	<u>48,934</u>	<u>74</u>	<u>2,556,269</u>
<b>EXPENDITURES</b>				
Instructional services:				
Salaries and benefits	204,476	100,539	-	1,146,400
Purchased services	67,465	18,791	-	368,022
Supplies and materials	101	7,875	-	141,705
Pension expense (benefit)	9,330	1,981	-	23,794
OPEB expense	-	13,493	-	13,493
Administrative:				
On-behalf payments - State	-	-	-	337,074
Total expenditures	<u>281,372</u>	<u>142,679</u>	<u>-</u>	<u>2,030,488</u>
<b>NET CHANGE IN FUND BALANCES</b>	(30,292)	(93,745)	74	525,781
<b>FUND BALANCES (DEFICIT) - BEGINNING OF YEAR</b>	<u>(25,903)</u>	<u>224,640</u>	<u>2,298</u>	<u>1,285,056</u>
<b>FUND BALANCES (DEFICIT) - END OF YEAR</b>	<u>\$ (56,195)</u>	<u>\$ 130,895</u>	<u>\$ 2,372</u>	<u>\$ 1,810,837</u>

Clinton, Jefferson, Marion, and Washington Counties  
Regional Office of Education No. 13  
Education Fund  
Combining Schedule of Accounts - Cash Basis  
June 30, 2024  
Schedule 3

	Truants Alternative/ Optional Education	Early Childhood Block Grant	McKinney Education for Homeless Children	Regional Safe Schools	ROE/ISC Operations	Special Education for Infants and Families with Disabilities
<b>ASSETS</b>						
Current assets:						
Cash and cash equivalents	\$ 47,352	\$ 9,544	\$ (16)	\$ (8,224)	\$ 14,026	\$ (478,525)
<b>TOTAL ASSETS</b>	<u>47,352</u>	<u>9,544</u>	<u>(16)</u>	<u>(8,224)</u>	<u>14,026</u>	<u>(478,525)</u>
<b>FUND BALANCES (DEFICIT)</b>						
Restricted	47,352	9,544	-	-	14,026	-
Unassigned	-	-	(16)	(8,224)	-	(478,525)
<b>TOTAL FUND BALANCES (DEFICIT)</b>	<u>\$ 47,352</u>	<u>\$ 9,544</u>	<u>\$ (16)</u>	<u>\$ (8,224)</u>	<u>\$ 14,026</u>	<u>\$ (478,525)</u>

Clinton, Jefferson, Marion, and Washington Counties  
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Education Fund  
Combining Schedule of Accounts - Cash Basis  
June 30, 2024  
Schedule 3 (Continued)

	<u>Pilot Regional Safe School Cooperative</u>	<u>Principal Collegial Network</u>	<u>National and State School Breakfast and Lunch</u>	<u>Social Emotional Learning</u>	<u>ESSER - Digital Equity Formula Grant II</u>	<u>Marion County Mental Health 708 Grant</u>
<b>ASSETS</b>						
Current assets:						
Cash and cash equivalents	\$ 106,098	\$ 928	\$ 105,805	\$ (88,215)	\$ -	\$ (13,072)
<b>TOTAL ASSETS</b>	<u>106,098</u>	<u>928</u>	<u>105,805</u>	<u>(88,215)</u>	<u>-</u>	<u>(13,072)</u>
<b>FUND BALANCES (DEFICIT)</b>						
Restricted	106,098	928	105,805	-	-	-
Unassigned	-	-	-	(88,215)	-	(13,072)
<b>TOTAL FUND BALANCES (DEFICIT)</b>	<u>\$ 106,098</u>	<u>\$ 928</u>	<u>\$ 105,805</u>	<u>\$ (88,215)</u>	<u>\$ -</u>	<u>\$ (13,072)</u>

Clinton, Jefferson, Marion, and Washington Counties  
Regional Office of Education No. 13  
Education Fund  
Combining Schedule of Accounts - Cash Basis  
June 30, 2024  
Schedule 3 (Continued)

	Jefferson County Mental Health 708 Grant	ARP - Community Partnership Grant	ARP - Homeless	ESSER III	Early Childhood - Birth to Five	Early Childhood - Birth to Three
<b>ASSETS</b>						
Current assets:						
Cash and cash equivalents	\$ 188	\$ (3,614)	\$ (5,570)	\$ -	\$ (25,350)	\$ 124,579
<b>TOTAL ASSETS</b>	<u>188</u>	<u>(3,614)</u>	<u>(5,570)</u>	<u>-</u>	<u>(25,350)</u>	<u>124,579</u>
<b>FUND BALANCES (DEFICIT)</b>						
Restricted	188	-	-	-		124,579
Unassigned	-	(3,614)	(5,570)	-	(25,350)	-
<b>TOTAL FUND BALANCES (DEFICIT)</b>	<u>\$ 188</u>	<u>\$ (3,614)</u>	<u>\$ (5,570)</u>	<u>\$ -</u>	<u>\$ (25,350)</u>	<u>\$ 124,579</u>

Clinton, Jefferson, Marion, and Washington Counties  
Regional Office of Education No. 13  
Education Fund  
Combining Schedule of Accounts - Cash Basis  
June 30, 2024  
Schedule 3 (Continued)

	Early Childhood - Preschool for All Expansion	ESSER - Digital Equity Formula Grant III	ESSER III - Elevated Bilingual	Total
<b>ASSETS</b>				
Current assets:				
Cash and cash equivalents	\$ 154,785	\$ -	\$ -	\$ (59,281)
<b>TOTAL ASSETS</b>	<u>154,785</u>	<u>-</u>	<u>-</u>	<u>(59,281)</u>
<b>FUND BALANCES (DEFICIT)</b>				
Restricted	154,785	-	-	563,305
Unassigned	-	-	-	(622,586)
<b>TOTAL FUND BALANCES (DEFICIT)</b>	<u>\$ 154,785</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (59,281)</u>



Clinton, Jefferson, Marion, and Washington Counties  
Regional Office of Education No. 13  
Education Fund  
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances (Deficit) - Cash Basis  
For the Year Ended June 30, 2024  
Schedule 4

	Truants Alternative/ Optional Education	Early Childhood Block Grant	McKinney Education for Homeless Children	Regional Safe Schools	ROE/ISC Operations	Special Education for Infants and Families with Disabilities
<b>REVENUES</b>						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	1,969,941	-	219,121	341,301	2,105,331
Federal sources	-	-	16,342	-	-	-
Interest	-	-	-	-	2,383	-
Total revenues	<u>-</u>	<u>1,969,941</u>	<u>16,342</u>	<u>219,121</u>	<u>343,684</u>	<u>2,105,331</u>
<b>EXPENDITURES</b>						
Instructional services:						
Salaries and benefits	31,902	1,658,063	-	221,125	227,195	2,071,314
Purchased services	-	42,737	699	683	80,206	226,215
Supplies and materials	-	25,721	432	-	13,821	27,783
Pension expense	408	27,144	-	2,421	10,844	95,085
Intergovernmental:						
Payments to other governments	-	258,236	-	-	-	-
Capital outlay	-	-	-	-	9,631	-
Total expenditures	<u>32,310</u>	<u>2,011,901</u>	<u>1,131</u>	<u>224,229</u>	<u>341,697</u>	<u>2,420,397</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(32,310)</u>	<u>(41,960)</u>	<u>15,211</u>	<u>(5,108)</u>	<u>1,987</u>	<u>(315,066)</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>(32,310)</u>	<u>(41,960)</u>	<u>15,211</u>	<u>(5,108)</u>	<u>1,987</u>	<u>(315,066)</u>
<b>FUND BALANCES (DEFICIT) - BEGINNING OF YEAR</b>	<u>79,662</u>	<u>51,504</u>	<u>(15,227)</u>	<u>(3,116)</u>	<u>12,039</u>	<u>(163,459)</u>
<b>FUND BALANCES (DEFICIT) - END OF YEAR</b>	<u>\$ 47,352</u>	<u>\$ 9,544</u>	<u>\$ (16)</u>	<u>\$ (8,224)</u>	<u>\$ 14,026</u>	<u>\$ (478,525)</u>

Clinton, Jefferson, Marion, and Washington Counties  
Regional Office of Education No. 13  
Education Fund  
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances (Deficit) - Cash Basis  
For the Year Ended June 30, 2024  
Schedule 4 (Continued)

	Pilot Regional Safe School Cooperative	Principal Collegial Network	National and State School Breakfast and Lunch	Social Emotional Learning	ESSER - Digital Equity Formula Grant II	Marion County Mental Health 708 Grant
<b>REVENUES</b>						
Local sources	\$ -	\$ 3,245	\$ -	\$ -	\$ -	\$ 15,969
State sources	64,090	-	2,142	-	-	-
Federal sources	-	-	111,558	102,122	340	-
Interest	-	40	2,331	-	-	-
Total revenues	<u>64,090</u>	<u>3,285</u>	<u>116,031</u>	<u>102,122</u>	<u>340</u>	<u>15,969</u>
<b>EXPENDITURES</b>						
Instructional services:						
Salaries and benefits	52,252	-	-	46,979	-	18,875
Purchased services	1,300	3,180	76,927	3,019	12	77
Supplies and materials	5,200	-	181	-	328	-
Pension expense	217	-	-	2,292	-	812
Intergovernmental:						
Payments to other governments	-	-	-	81,785	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>58,969</u>	<u>3,180</u>	<u>77,108</u>	<u>134,075</u>	<u>340</u>	<u>19,764</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>5,121</u>	<u>105</u>	<u>38,923</u>	<u>(31,953)</u>	<u>-</u>	<u>(3,795)</u>
<b>NET CHANGE IN FUND BALANCES</b>	5,121	105	38,923	(31,953)	-	(3,795)
<b>FUND BALANCES (DEFICIT) - BEGINNING OF YEAR</b>	<u>100,977</u>	<u>823</u>	<u>66,882</u>	<u>(56,262)</u>	<u>-</u>	<u>(9,277)</u>
<b>FUND BALANCES (DEFICIT) - END OF YEAR</b>	<u>\$ 106,098</u>	<u>\$ 928</u>	<u>\$ 105,805</u>	<u>\$ (88,215)</u>	<u>\$ -</u>	<u>\$ (13,072)</u>

Clinton, Jefferson, Marion, and Washington Counties  
Regional Office of Education No. 13  
Education Fund  
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances (Deficit) - Cash Basis  
For the Year Ended June 30, 2024  
Schedule 4 (Continued)

	Jefferson County Mental Health 708 Grant	ARP - Community Partnership Grant	ARP - Homeless	ESSER III	Early Childhood - Birth to Five	Early Childhood - Birth to Three
<b>REVENUES</b>						
Local sources	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	15,926	1,225,000
Federal sources	-	64,906	84,346	16,123	-	-
Interest	-	-	-	-	-	-
Total revenues	<u>25,000</u>	<u>64,906</u>	<u>84,346</u>	<u>16,123</u>	<u>15,926</u>	<u>1,225,000</u>
<b>EXPENDITURES</b>						
Instructional services:						
Salaries and benefits	27,006	43,698	40,072	-	-	728,219
Purchased services	122	2,511	43,874	-	31,388	154,032
Supplies and materials	-	1,124	879	-	14,552	143,759
Pension expense	1,459	2,199	1,898	-	-	32,559
Intergovernmental:						
Payments to other governments	-	4,658	-	-	-	-
Capital outlay	-	-	-	-	9,135	41,852
Total expenditures	<u>28,587</u>	<u>54,190</u>	<u>86,723</u>	<u>-</u>	<u>55,075</u>	<u>1,100,421</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(3,587)</u>	<u>10,716</u>	<u>(2,377)</u>	<u>16,123</u>	<u>(39,149)</u>	<u>124,579</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>(3,587)</u>	<u>10,716</u>	<u>(2,377)</u>	<u>16,123</u>	<u>(39,149)</u>	<u>124,579</u>
<b>FUND BALANCES (DEFICIT) - BEGINNING OF YEAR</b>	<u>3,775</u>	<u>(14,330)</u>	<u>(3,193)</u>	<u>(16,123)</u>	<u>13,799</u>	<u>-</u>
<b>FUND BALANCES (DEFICIT) - END OF YEAR</b>	<u>\$ 188</u>	<u>\$ (3,614)</u>	<u>\$ (5,570)</u>	<u>\$ -</u>	<u>\$ (25,350)</u>	<u>\$ 124,579</u>

**Clinton, Jefferson, Marion, and Washington Counties**  
**Regional Office of Education No. 13**  
**Education Fund**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances (Deficit) - Cash Basis**  
**For the Year Ended June 30, 2024**  
**Schedule 4 (Continued)**

	Early Childhood - Preschool for All Expansion	ESSER - Digital Equity Formula Grant III	ESSER III - Elevated Bilingual	Total
<b>REVENUES</b>				
Local sources	\$ -	\$ -	\$ -	\$ 44,214
State sources	681,250	-	-	6,624,102
Federal sources	-	7,000	3,310	406,047
Interest	-	-	-	4,754
Total revenues	<u>681,250</u>	<u>7,000</u>	<u>3,310</u>	<u>7,079,117</u>
<b>EXPENDITURES</b>				
Instructional services:				
Salaries and benefits	253,576	-	-	5,420,276
Purchased services	132,601	748	-	800,331
Supplies and materials	11,951	5,704	-	251,435
Pension expense	4,055	-	-	181,393
Intergovernmental:				
Payments to other governments	-	-	3,310	347,989
Capital outlay	124,282	548	-	185,448
Total expenditures	<u>526,465</u>	<u>7,000</u>	<u>3,310</u>	<u>7,186,872</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>154,785</u>	<u>-</u>	<u>-</u>	<u>(107,755)</u>
<b>NET CHANGE IN FUND BALANCES</b>	154,785	-	-	(107,755)
<b>FUND BALANCES (DEFICIT) - BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>48,474</u>
<b>FUND BALANCES (DEFICIT) - END OF YEAR</b>	<u>\$ 154,785</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (59,281)</u>

**Clinton, Jefferson, Marion, and Washington Counties**  
**Regional Office of Education No. 13**  
**Education Fund**  
**Budgetary Comparison Schedules - Cash Basis**  
**For the Year Ended June 30, 2024**  
**Schedule 5**

	Truants Alternative/Optional Education - FY23				Early Childhood Block Grant - FY23			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final			Original	Final		
<b>REVENUES</b>								
State sources	\$ 245,030	\$ 245,030	\$ -	\$ (245,030)	\$ 1,958,193	\$ 1,958,193	\$ 279,741	\$ (1,678,452)
Federal sources	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total revenues	<u>245,030</u>	<u>245,030</u>	<u>-</u>	<u>(245,030)</u>	<u>1,958,193</u>	<u>1,958,193</u>	<u>279,741</u>	<u>(1,678,452)</u>
<b>EXPENDITURES</b>								
Instructional services:								
Salaries and benefits	243,395	243,395	31,902	211,493	1,680,570	1,680,570	273,865	1,406,705
Purchased services	1,440	1,440	-	1,440	60,606	60,606	947	59,659
Supplies and materials	195	195	-	195	20,951	20,951	234	20,717
Pension expense	-	-	408	(408)	-	-	22,038	(22,038)
Intergovernmental:								
Payments to other governments	-	-	-	-	196,066	196,066	47,920	148,146
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	<u>245,030</u>	<u>245,030</u>	<u>32,310</u>	<u>212,720</u>	<u>1,958,193</u>	<u>1,958,193</u>	<u>345,004</u>	<u>1,613,189</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(32,310)</u>	<u>\$ (32,310)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(65,263)</u>	<u>\$ (65,263)</u>
<b>FUND BALANCES (DEFICIT) - BEGINNING OF YEAR</b>			<u>79,662</u>				<u>51,504</u>	
<b>FUND BALANCES (DEFICIT) - END OF YEAR</b>			<u>\$ 47,352</u>				<u>\$ (13,759)</u>	

Clinton, Jefferson, Marion, and Washington Counties  
Regional Office of Education No. 13  
Education Fund  
Budgetary Comparison Schedules - Cash Basis  
For the Year Ended June 30, 2024  
Schedule 5 (Continued)

	Early Childhood Block Grant - FY24				McKinney Education for Homeless Children*			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final			Original	Final		
<b>REVENUES</b>								
State sources	\$ 1,958,193	\$ 2,153,275	\$ 1,690,200	\$ (463,075)	\$ -	\$ -	\$ -	\$ -
Federal sources	-	-	-	-	95,353	95,353	16,342	(79,011)
Interest	-	-	-	-	-	-	-	-
Total revenues	<u>1,958,193</u>	<u>2,153,275</u>	<u>1,690,200</u>	<u>(463,075)</u>	<u>95,353</u>	<u>95,353</u>	<u>16,342</u>	<u>(79,011)</u>
<b>EXPENDITURES</b>								
Instructional services:								
Salaries and benefits	1,670,918	1,748,710	1,384,198	364,512	-	-	-	-
Purchased services	71,016	62,988	41,790	21,198	29,489	29,489	699	28,790
Supplies and materials	25,600	59,757	25,487	34,270	9,000	9,000	432	8,568
Pension expense	-	-	5,106	(5,106)	-	-	-	-
Intergovernmental:								
Payments to other governments	190,659	270,340	210,316	60,024	56,864	56,864	-	56,864
Capital outlay	-	11,480	-	11,480	-	-	-	-
Total expenditures	<u>1,958,193</u>	<u>2,153,275</u>	<u>1,666,897</u>	<u>486,378</u>	<u>95,353</u>	<u>95,353</u>	<u>1,131</u>	<u>94,222</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>23,303</u>	<u>\$ 23,303</u>	<u>\$ -</u>	<u>\$ -</u>	<u>15,211</u>	<u>\$ 15,211</u>
<b>FUND BALANCES (DEFICIT) - BEGINNING OF YEAR</b>			<u>(13,759)</u>				<u>(15,227)</u>	
<b>FUND BALANCES (DEFICIT) - END OF YEAR</b>			<u>\$ 9,544</u>				<u>\$ (16)</u>	

\*Receipts related to the prior year program are included in the actual amounts column.

Clinton, Jefferson, Marion, and Washington Counties  
Regional Office of Education No. 13  
Education Fund  
Budgetary Comparison Schedules - Cash Basis  
For the Year Ended June 30, 2024  
Schedule 5 (Continued)

	Regional Safe Schools				ROE/ISC Operations			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final			Original	Final		
<b>REVENUES</b>								
State sources	\$ 81,524	\$ 219,121	\$ 219,121	\$ -	\$ 341,301	\$ 341,301	\$ 341,301	\$ -
Federal sources	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	2,383	2,383
Total revenues	<u>81,524</u>	<u>219,121</u>	<u>219,121</u>	<u>-</u>	<u>341,301</u>	<u>341,301</u>	<u>343,684</u>	<u>2,383</u>
<b>EXPENDITURES</b>								
Instructional services:								
Salaries and benefits	79,894	213,569	221,125	(7,556)	256,624	237,992	227,195	10,797
Purchased services	472	1,198	683	515	61,529	70,774	80,206	(9,432)
Supplies and materials	1,158	4,354	-	4,354	9,511	12,904	13,821	(917)
Pension expense	-	-	2,421	(2,421)	-	-	10,844	(10,844)
Intergovernmental:								
Payments to other governments	-	-	-	-	10,000	10,000	-	10,000
Capital outlay	-	-	-	-	3,637	9,631	9,631	-
Total expenditures	<u>81,524</u>	<u>219,121</u>	<u>224,229</u>	<u>(5,108)</u>	<u>341,301</u>	<u>341,301</u>	<u>341,697</u>	<u>(396)</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(5,108)</u>	<u>\$ (5,108)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>1,987</u>	<u>\$ 1,987</u>
<b>FUND BALANCES (DEFICIT) - BEGINNING OF YEAR</b>			<u>(3,116)</u>				<u>12,039</u>	
<b>FUND BALANCES (DEFICIT) - END OF YEAR</b>			<u>\$ (8,224)</u>				<u>\$ 14,026</u>	

**Clinton, Jefferson, Marion, and Washington Counties**  
**Regional Office of Education No. 13**  
**Education Fund**  
**Budgetary Comparison Schedules - Cash Basis**  
**For the Year Ended June 30, 2024**  
**Schedule 5 (Continued)**

	<b>Special Education for Infants and Families with Disabilities</b>				<b>Pilot Regional Safe School Cooperative*</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final			Original	Final		
<b>REVENUES</b>								
State sources	\$ 2,887,225	\$ 2,887,225	\$ 2,105,331	\$ (781,894)	\$ 64,090	\$ 64,090	\$ 64,090	\$ -
Federal sources	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total revenues	<u>2,887,225</u>	<u>2,887,225</u>	<u>2,105,331</u>	<u>(781,894)</u>	<u>64,090</u>	<u>64,090</u>	<u>64,090</u>	<u>-</u>
<b>EXPENDITURES</b>								
Instructional services:								
Salaries and benefits	2,483,776	2,483,776	2,071,314	412,462	57,612	57,612	52,252	5,360
Purchased services	330,184	330,184	226,215	103,969	1,340	1,340	1,300	40
Supplies and materials	73,265	73,265	27,783	45,482	5,138	5,138	5,200	(62)
Pension expense	-	-	95,085	(95,085)	-	-	217	(217)
Intergovernmental:								
Payments to other governments	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	<u>2,887,225</u>	<u>2,887,225</u>	<u>2,420,397</u>	<u>466,828</u>	<u>64,090</u>	<u>64,090</u>	<u>58,969</u>	<u>5,121</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(315,066)</u>	<u>\$ (315,066)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>5,121</u>	<u>\$ 5,121</u>
<b>FUND BALANCES (DEFICIT) - BEGINNING OF YEAR</b>			<u>(163,459)</u>				<u>100,977</u>	
<b>FUND BALANCES (DEFICIT) - END OF YEAR</b>			<u>\$ (478,525)</u>				<u>\$ 106,098</u>	

\*Disbursements related to prior year programs are included in the actual amounts column.



Clinton, Jefferson, Marion, and Washington Counties  
Regional Office of Education No. 13  
Education Fund  
Budgetary Comparison Schedules - Cash Basis  
For the Year Ended June 30, 2024  
Schedule 5 (Continued)

	Social Emotional Learning*				ESSER - Digital Equity Formula Grant II			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final			Original	Final		
<b>REVENUES</b>								
State sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal sources	134,075	134,075	102,122	(31,953)	340	340	340	-
Interest	-	-	-	-	-	-	-	-
Total revenues	<u>134,075</u>	<u>134,075</u>	<u>102,122</u>	<u>(31,953)</u>	<u>340</u>	<u>340</u>	<u>340</u>	<u>-</u>
<b>EXPENDITURES</b>								
Instructional services:								
Salaries and benefits	49,272	49,272	46,979	2,293	-	-	-	-
Purchased services	2,900	2,900	3,019	(119)	12	12	12	-
Supplies and materials	-	-	-	-	328	328	328	-
Pension expense	575	575	2,292	(1,717)	-	-	-	-
Intergovernmental:								
Payments to other governments	81,328	81,328	81,785	(457)	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	<u>134,075</u>	<u>134,075</u>	<u>134,075</u>	<u>-</u>	<u>340</u>	<u>340</u>	<u>340</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (31,953)</u>	<u>\$ (31,953)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>FUND BALANCES (DEFICIT) - BEGINNING OF YEAR</b>			<u>(56,262)</u>				<u>-</u>	
<b>FUND BALANCES (DEFICIT) - END OF YEAR</b>			<u>\$ (88,215)</u>				<u>\$ -</u>	

\*Receipts and disbursements related to prior year programs are included in the actual amounts column.

Clinton, Jefferson, Marion, and Washington Counties  
Regional Office of Education No. 13  
Education Fund  
Budgetary Comparison Schedules - Cash Basis  
For the Year Ended June 30, 2024  
Schedule 5 (Continued)

	ARP - Community Partnership Grant - FY23*				ARP - Homeless			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final			Original	Final		
<b>REVENUES</b>								
State sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal sources	311,471	311,471	64,906	(246,565)	155,911	155,911	84,346	(71,565)
Interest	-	-	-	-	-	-	-	-
Total revenues	<u>311,471</u>	<u>311,471</u>	<u>64,906</u>	<u>(246,565)</u>	<u>155,911</u>	<u>155,911</u>	<u>84,346</u>	<u>(71,565)</u>
<b>EXPENDITURES</b>								
Instructional services:								
Salaries and benefits	44,934	47,614	43,698	3,916	-	-	40,072	(40,072)
Purchased services	3,398	718	2,511	(1,793)	100,500	100,500	43,874	56,626
Supplies and materials	1,200	1,200	1,124	76	10,411	10,411	879	9,532
Pension expense	-	-	2,199	(2,199)	-	-	1,898	(1,898)
Intergovernmental:								
Payments to other governments	261,939	261,939	4,658	257,281	45,000	45,000	-	45,000
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	<u>311,471</u>	<u>311,471</u>	<u>54,190</u>	<u>257,281</u>	<u>155,911</u>	<u>155,911</u>	<u>86,723</u>	<u>69,188</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>10,716</u>	<u>\$ 10,716</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(2,377)</u>	<u>\$ (2,377)</u>
<b>FUND BALANCES (DEFICIT) - BEGINNING OF YEAR</b>			<u>(14,330)</u>				<u>(3,193)</u>	
<b>FUND BALANCES (DEFICIT) - END OF YEAR</b>			<u>\$ (3,614)</u>				<u>\$ (5,570)</u>	

\*The ARP - Community Partnership Grant includes both ARP - Community Partnership Grant (ESSER II funds) and ARP - Community Partnership Grant (ESSER III funds).

Clinton, Jefferson, Marion, and Washington Counties  
Regional Office of Education No. 13  
Education Fund  
Budgetary Comparison Schedules - Cash Basis  
For the Year Ended June 30, 2024  
Schedule 5 (Continued)

	ESSER III - FY23				Early Childhood - Birth to Five			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final			Original	Final		
<b>REVENUES</b>								
State sources	\$ -	\$ -	\$ -	\$ -	\$ 52,700	\$ 52,700	\$ 15,926	\$ (36,774)
Federal sources	56,361	56,373	16,123	(40,250)	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total revenues	<u>56,361</u>	<u>56,373</u>	<u>16,123</u>	<u>(40,250)</u>	<u>52,700</u>	<u>52,700</u>	<u>15,926</u>	<u>(36,774)</u>
<b>EXPENDITURES</b>								
Instructional services:								
Salaries and benefits	10,368	10,368	-	10,368	5,000	5,000	-	5,000
Purchased services	12,265	13,492	-	13,492	27,700	27,700	31,388	(3,688)
Supplies and materials	13,427	10,648	-	10,648	10,000	10,000	14,552	(4,552)
Pension expense	-	-	-	-	-	-	-	-
Intergovernmental:								
Payments to other governments	-	-	-	-	-	-	-	-
Capital outlay	20,301	21,865	-	21,865	10,000	10,000	9,135	865
Total expenditures	<u>56,361</u>	<u>56,373</u>	<u>-</u>	<u>56,373</u>	<u>52,700</u>	<u>52,700</u>	<u>55,075</u>	<u>(2,375)</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>16,123</u>	<u>\$ 16,123</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(39,149)</u>	<u>\$ (39,149)</u>
<b>FUND BALANCES (DEFICIT) - BEGINNING OF YEAR</b>			<u>(16,123)</u>				13,799	
<b>FUND BALANCES (DEFICIT) - END OF YEAR</b>			<u>\$ -</u>				<u>\$ (25,350)</u>	

Clinton, Jefferson, Marion, and Washington Counties  
Regional Office of Education No. 13  
Education Fund  
Budgetary Comparison Schedules - Cash Basis  
For the Year Ended June 30, 2024  
Schedule 5 (Continued)

	Early Childhood - Birth to Three				Early Childhood - Preschool for All Expansion			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable
	Original	Final			Original	Final		
<b>REVENUES</b>								
State sources	\$ 1,575,000	\$ 1,575,000	\$ 1,225,000	\$ (350,000)	\$ 850,000	\$ 854,000	\$ 681,250	\$ (172,750)
Federal sources	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total revenues	<u>1,575,000</u>	<u>1,575,000</u>	<u>1,225,000</u>	<u>(350,000)</u>	<u>850,000</u>	<u>854,000</u>	<u>681,250</u>	<u>(172,750)</u>
<b>EXPENDITURES</b>								
Instructional services:								
Salaries and benefits	951,718	951,718	728,219	223,499	429,562	433,562	253,576	179,986
Purchased services	294,967	250,718	154,032	96,686	110,268	110,268	132,601	(22,333)
Supplies and materials	278,583	297,723	143,759	153,964	41,735	41,735	11,951	29,784
Pension expense	-	-	32,559	(32,559)	-	-	4,055	(4,055)
Intergovernmental:								
Payments to other governments	-	-	-	-	115,625	115,625	-	115,625
Capital outlay	49,732	74,841	41,852	32,989	152,810	152,810	124,282	28,528
Total expenditures	<u>1,575,000</u>	<u>1,575,000</u>	<u>1,100,421</u>	<u>474,579</u>	<u>850,000</u>	<u>854,000</u>	<u>526,465</u>	<u>327,535</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>124,579</u>	<u>\$ 124,579</u>	<u>\$ -</u>	<u>\$ -</u>	<u>154,785</u>	<u>\$ 154,785</u>
<b>FUND BALANCES (DEFICIT) - BEGINNING OF YEAR</b>			<u>-</u>				<u>-</u>	
<b>FUND BALANCES (DEFICIT) - END OF YEAR</b>			<u>\$ 124,579</u>				<u>\$ 154,785</u>	

**Clinton, Jefferson, Marion, and Washington Counties**  
**Regional Office of Education No. 13**  
**Education Fund**  
**Budgetary Comparison Schedules - Cash Basis**  
**For the Year Ended June 30, 2024**  
**Schedule 5 (Continued)**

	ESSER - Digital Equity Formula Grant III				ESSER III - Elevated Bilingual			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable
	Original	Final			Original	Final		
<b>REVENUES</b>								
State sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal sources	7,000	7,000	7,000	-	3,310	3,310	3,310	-
Interest	-	-	-	-	-	-	-	-
Total revenues	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>-</u>	<u>3,310</u>	<u>3,310</u>	<u>3,310</u>	<u>-</u>
<b>EXPENDITURES</b>								
Instructional services:								
Salaries and benefits	-	-	-	-	3,310	-	-	-
Purchased services	748	748	748	-	-	-	-	-
Supplies and materials	5,704	5,704	5,704	-	-	-	-	-
Pension expense	-	-	-	-	-	-	-	-
Intergovernmental:								
Payments to other governments	-	-	-	-	-	3,310	3,310	-
Capital outlay	548	548	548	-	-	-	-	-
Total expenditures	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>-</u>	<u>3,310</u>	<u>3,310</u>	<u>3,310</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>FUND BALANCES (DEFICIT) - BEGINNING OF YEAR</b>			<u>-</u>				<u>-</u>	
<b>FUND BALANCES (DEFICIT) - END OF YEAR</b>			<u>\$ -</u>				<u>\$ -</u>	

**Clinton, Jefferson, Marion, and Washington Counties**  
**Regional Office of Education No. 13**  
**Education Fund**  
**Budgetary Comparison Schedules - Cash Basis**  
**For the Year Ended June 30, 2024**  
**Schedule 5 (Continued)**

	<b>Total</b>			Variance with Final Budget - Favorable (Unfavorable)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
<b>REVENUES</b>				
State sources	\$ 8,055,063	\$ 8,391,742	\$ 6,621,960	\$ (1,769,782)
Federal sources	763,821	763,833	294,489	(469,344)
Interest	-	-	2,383	2,383
Total revenues	<u>8,818,884</u>	<u>9,155,575</u>	<u>6,918,832</u>	<u>(2,236,743)</u>
<b>EXPENDITURES</b>				
Instructional services:				
Salaries and benefits	6,286,383	6,482,588	5,374,395	1,108,193
Purchased services	1,048,228	1,004,469	720,025	284,444
Supplies and materials	485,255	542,362	251,254	291,108
Pension expense	575	575	179,122	(178,547)
Intergovernmental:				
Payments to other governments	761,415	844,406	347,989	496,417
Capital outlay	237,028	281,175	185,448	95,727
Total expenditures	<u>8,818,884</u>	<u>9,155,575</u>	<u>7,058,233</u>	<u>2,097,342</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	(139,401)	<u>\$ (139,401)</u>
<b>FUND BALANCES (DEFICIT) - BEGINNING OF YEAR</b>			<u>(13,729)</u>	
<b>FUND BALANCES (DEFICIT) - END OF YEAR</b>			<u>\$ (153,130)</u>	

**Clinton, Jefferson, Marion, and Washington Counties**  
**Regional Office of Education No. 13**  
**Nonmajor Special Revenue Funds**  
**Combining Balance Sheet - Cash Basis**  
**June 30, 2024**  
**Schedule 6**

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	<b>General Education Development</b>	<b>Bus Driver Training</b>	<b>Total</b>
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 6,014	\$ 21,123	\$ 27,137
<b>TOTAL ASSETS</b>	6,014	21,123	27,137
 <b>FUND BALANCES</b>			
Restricted	6,014	21,123	27,137
<b>TOTAL FUND BALANCES</b>	\$ 6,014	\$ 21,123	\$ 27,137

**Clinton, Jefferson, Marion, and Washington Counties**  
**Regional Office of Education No. 13**  
**Nonmajor Special Revenue Funds**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances (Deficit) - Cash Basis**  
**For the Year Ended June 30, 2024**  
**Schedule 7**

	<b>General Education Development</b>	<b>Bus Driver Training</b>	<b>Total</b>
<b>REVENUES</b>			
Local sources	\$ 7,549	\$ 4,810	\$ 12,359
State sources	-	1,735	1,735
Interest	88	826	914
Total revenues	<u>7,637</u>	<u>7,371</u>	<u>15,008</u>
<b>EXPENDITURES</b>			
Purchased services	13	4,314	4,327
Supplies and materials	42	-	42
Total expenditures	<u>55</u>	<u>4,314</u>	<u>4,369</u>
<b>NET CHANGE IN FUND BALANCES</b>	7,582	3,057	10,639
<b>FUND BALANCES (DEFICIT) - BEGINNING OF YEAR</b>	<u>(1,568)</u>	<u>18,066</u>	<u>16,498</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 6,014</u>	<u>\$ 21,123</u>	<u>\$ 27,137</u>



**Clinton, Jefferson, Marion, and Washington Counties**  
**Regional Office of Education No. 13**  
**Internal Service Funds**  
**Combining Statement of Net Position (Deficit) - Cash Basis**  
**June 30, 2024**  
**Schedule 8**

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	<b>Building</b>	<b>Transportation Reimbursement</b>	<b>Total</b>
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 24,018	\$ (100,969)	\$ (76,951)
<b>TOTAL ASSETS</b>	24,018	(100,969)	(76,951)
 <b>NET POSITION (DEFICIT)</b>			
Unrestricted	24,018	(100,969)	(76,951)
<b>TOTAL NET POSITION (DEFICIT)</b>	\$ 24,018	\$ (100,969)	\$ (76,951)

**Clinton, Jefferson, Marion, and Washington Counties**  
**Regional Office of Education No. 13**  
**Internal Service Funds**

**Combining Statement of Revenues, Expenses, and Changes in Fund Net Position (Deficit) - Cash Basis**  
**For the Year Ended June 30, 2024**  
**Schedule 9**

	<u>Building</u>	<u>Transportation Reimbursement</u>	<u>Total</u>
<b>OPERATING REVENUE</b>			
Charges for services	\$ 128,980	\$ 33,211	\$ 162,191
<b>OPERATING EXPENSES</b>			
Salaries and benefits	7,182	161	7,343
Purchased services	63,505	3,399	66,904
Supplies and materials	13,993	3,800	17,793
Pension expense	-	9	9
Capital outlay	30,810	-	30,810
Total operating expenses	<u>115,490</u>	<u>7,369</u>	<u>122,859</u>
<b>OPERATING INCOME</b>	<u>13,490</u>	<u>25,842</u>	<u>39,332</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Payment of loan	(35,907)	-	(35,907)
Interest income	6,560	-	6,560
Interest expense	(3,374)	-	(3,374)
Total nonoperating expenses, net	<u>(32,721)</u>	<u>-</u>	<u>(32,721)</u>
<b>CHANGE IN NET POSITION (DEFICIT)</b>	(19,231)	25,842	6,611
<b>NET POSITION (DEFICIT) - BEGINNING OF YEAR</b>	<u>43,249</u>	<u>(126,811)</u>	<u>(83,562)</u>
<b>NET POSITION (DEFICIT) - END OF YEAR</b>	<u>\$ 24,018</u>	<u>\$ (100,969)</u>	<u>\$ (76,951)</u>

**Clinton, Jefferson, Marion, and Washington Counties**  
**Regional Office of Education No. 13**  
**Custodial Funds**  
**Combining Statement of Fiduciary Net Position (Deficit) - Cash Basis**  
**June 30, 2024**  
**Schedule 10**

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	<b>Rend Lake Regional Delivery System and Vocational Board</b>	<b>Marion County School Facility Occupation Tax</b>	<b>Total</b>
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ (1,724)	\$ 2,500	\$ 776
<b>TOTAL ASSETS</b>	<u>(1,724)</u>	<u>2,500</u>	<u>776</u>
 <b>NET POSITION (DEFICIT)</b>			
Restricted for individuals, organizations, and other governments	(1,724)	2,500	776
<b>TOTAL NET POSITION (DEFICIT)</b>	<u>\$ (1,724)</u>	<u>\$ 2,500</u>	<u>\$ 776</u>

**Clinton, Jefferson, Marion, and Washington Counties**  
**Regional Office of Education No. 13**  
**Custodial Funds**  
**Combining Statement of Changes in Fiduciary Net Position (Deficit) - Cash Basis**  
**For the Year Ended June 30, 2024**  
**Schedule 11**

	<b>Rend Lake Regional Delivery System and Vocational Board</b>	<b>Marion County School Facility Occupation Tax</b>	<b>Total</b>
<b>ADDITIONS</b>			
Collections for other governments	\$ 554,886	\$ -	\$ 554,886
County school facility occupation tax	-	3,223,566	3,223,566
Total additions	<u>554,886</u>	<u>3,223,566</u>	<u>3,778,452</u>
<b>DEDUCTIONS</b>			
Payments to other governments	554,635	-	554,635
Payments to local school districts	-	3,223,752	3,223,752
Total deductions	<u>554,635</u>	<u>3,223,752</u>	<u>3,778,387</u>
<b>CHANGE IN NET POSITION (DEFICIT)</b>	251	(186)	65
<b>NET POSITON (DEFICIT) - BEGINNING OF YEAR</b>	<u>(1,975)</u>	<u>2,686</u>	<u>711</u>
<b>NET POSITION (DEFICIT) - END OF YEAR</b>	<u>\$ (1,724)</u>	<u>\$ 2,500</u>	<u>\$ 776</u>

**Clinton, Jefferson, Marion, and Washington Counties  
Regional Office of Education No. 13  
Schedule of Disbursements  
Marion County School Facility Occupation Tax  
For the Year Ended June 30, 2024  
Schedule 12**

<b>Districts</b>	<b>Marion County School Facility Occupation Tax Distributions</b>	
Central City #133	\$	178,087
Centralia City #135		574,528
Centralia High School #200		401,917
Iuka #7		133,511
Kell #2		44,909
Odin #722		140,770
Patoka #100		97,177
Raccoon #1		119,924
Salem Elementary #111		524,102
Salem HS #600		412,757
Sandoval #501		232,602
Selmaville #10		134,665
South Central #401		228,803
		<hr/>
Total	\$	<u>3,223,752</u>