

**STATE OF ILLINOIS  
CLINTON, JEFFERSON, MARION,  
AND WASHINGTON COUNTIES  
REGIONAL OFFICE OF EDUCATION NO. 13**

Financial Audit

For the Year Ended June 30, 2025

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

**GALLEROS ROBINSON  
CERTIFIED PUBLIC ACCOUNTANTS, LLP**

**CLINTON, JEFFERSON, MARION, AND WASHINGTON COUNTIES  
REGIONAL OFFICE OF EDUCATION NO. 13**

**JUNE 30, 2025**

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**CLINTON, JEFFERSON, MARION, AND WASHINGTON COUNTIES  
REGIONAL OFFICE OF EDUCATION NO. 13**

**JUNE 30, 2025**

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**CLINTON, JEFFERSON, MARION, AND WASHINGTON COUNTIES  
REGIONAL OFFICE OF EDUCATION NO. 13**

**JUNE 30, 2025**

**OFFICIALS**

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, Illinois 62231

1710 Broadway  
Mt. Vernon, Illinois 62864

1475 West Whittaker Street  
Salem, Illinois 62881

**CLINTON, JEFFERSON, MARION, AND WASHINGTON COUNTIES  
REGIONAL OFFICE OF EDUCATION NO. 13**

**JUNE 30, 2025**

**FINANCIAL REPORT SUMMARY**

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

**AUDITOR'S REPORT**

The auditor's reports do not contain scope limitations, disclaimers, or other significant nonstandard language.

**SUMMARY OF AUDIT FINDINGS**

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

**SUMMARY OF FINDINGS AND RESPONSES**

Item No.	Page	Description	Finding Type
		Findings ( <i>Government Auditing Standards</i> )	
		None	
		Prior Audit Findings Not Repeated ( <i>Government Auditing Standards</i> )	
		None	

**EXIT CONFERENCE**

Since there were no findings and recommendations identified to discuss with the Clinton, Jefferson, Marion, and Washington Counties Regional Office of Education No. 13 personnel, no formal exit conference was held with the management of Clinton, Jefferson, Marion, and Washington Counties Regional Office of Education No. 13.

**CLINTON, JEFFERSON, MARION, AND WASHINGTON COUNTIES  
REGIONAL OFFICE OF EDUCATION NO. 13**

**JUNE 30, 2025**

**FINANCIAL STATEMENT REPORT SUMMARY**

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 Galleros Robinson, CPAs, 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, 2025, 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, 2025, 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 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.

## **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 19, 2025 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 19, 2025



**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, 2025, 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 19, 2025.

**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.

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 19, 2025

**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, 2025**

**FINANCIAL STATEMENTS IN ACCORDANCE WITH CASH BASIS**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weaknesses identified?	<u>      </u> Yes	<u>  ✓  </u> No
Significant deficiency(ies) identified?	<u>      </u> Yes	<u>  ✓  </u> None reported
Noncompliance material to financial statements noted?	<u>      </u> Yes	<u>  ✓  </u> No

## **BASIC FINANCIAL STATEMENTS**

CLINTON, JEFFERSON, MARION, AND WASHINGTON COUNTIES  
 REGIONAL OFFICE OF EDUCATION NO. 13  
 STATEMENT OF NET POSITION - CASH BASIS  
 JUNE 30, 2025

EXHIBIT A

	<u>Primary Government</u>		
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
<b>ASSETS</b>			
Current assets			
Cash and cash equivalents	\$ 1,887,359	\$ 138,647	\$ 2,026,006
<b>TOTAL ASSETS</b>	<u>1,887,359</u>	<u>138,647</u>	<u>2,026,006</u>
<b>NET POSITION</b>			
Restricted for educational purposes	996,786	-	996,786
Unrestricted	<u>890,573</u>	<u>138,647</u>	<u>1,029,220</u>
<b>TOTAL NET POSITION</b>	<u>\$ 1,887,359</u>	<u>\$ 138,647</u>	<u>\$ 2,026,006</u>

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, 2025

EXHIBIT B

FUNCTIONS/PROGRAMS	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Operating		Primary Government		
		Charges for Services	Grants and Contributions	Governmental Activities	Business-Type Activities	Total
<b>Governmental activities:</b>						
Instructional services:						
Salaries and benefits	\$ 8,780,774	\$ -	\$ 7,623,815	\$ (1,156,959)	\$ -	\$ (1,156,959)
Purchased services	1,771,442	-	1,022,694	(748,748)	-	(748,748)
Supplies and materials	825,348	-	550,759	(274,589)	-	(274,589)
Capital outlay	198,983	-	83,811	(115,172)	-	(115,172)
Pension expense	291,078	-	273,384	(17,694)	-	(17,694)
OPEB expense	16,972	-	8,980	(7,992)	-	(7,992)
Intergovernmental:						
Payments to other governments	403,999	-	414,067	10,068	-	10,068
Debt service:						
Principal on long-term debt	36,452	-	-	(36,452)	-	(36,452)
Interest on long-term debt	1,204	-	-	(1,204)	-	(1,204)
<b>Total governmental activities</b>	<u>12,326,252</u>	<u>-</u>	<u>9,977,510</u>	<u>(2,348,742)</u>	<u>-</u>	<u>(2,348,742)</u>
<b>Business-type activities:</b>						
Fees for services	<u>73,573</u>	<u>134,750</u>	<u>-</u>	<u>-</u>	<u>61,177</u>	<u>61,177</u>
<b>Total primary government</b>	<u>\$ 12,399,825</u>	<u>\$ 134,750</u>	<u>\$ 9,977,510</u>	<u>(2,348,742)</u>	<u>61,177</u>	<u>(2,287,565)</u>
<b>General revenues:</b>						
Local sources				2,093,486	-	2,093,486
Interest				69,915	5,812	75,727
<b>Total general revenues</b>				<u>2,163,401</u>	<u>5,812</u>	<u>2,169,213</u>
<b>Change in net position</b>				(185,341)	66,989	(118,352)
<b>Net position - beginning of year</b>				<u>2,072,700</u>	<u>71,658</u>	<u>2,144,358</u>
<b>Net position - end of year</b>				<u>\$ 1,887,359</u>	<u>\$ 138,647</u>	<u>\$ 2,026,006</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, 2025

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>					
Cash and cash equivalents	\$ 2,333,526	\$ (502,936)	\$ 312,914	\$ 26,834	\$ 2,170,338
<b>TOTAL ASSETS</b>	<u>2,333,526</u>	<u>(502,936)</u>	<u>312,914</u>	<u>26,834</u>	<u>2,170,338</u>
<b>FUND BALANCES (DEFICIT)</b>					
Restricted	-	657,038	312,914	26,834	996,786
Assigned	2,373,761	-	-	-	2,373,761
Unassigned	(40,235)	(1,159,974)	-	-	(1,200,209)
<b>TOTAL FUND BALANCES (DEFICIT)</b>	<u>\$ 2,333,526</u>	<u>\$ (502,936)</u>	<u>\$ 312,914</u>	<u>\$ 26,834</u>	<u>\$ 2,170,338</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 (DEFICIT) - CASH BASIS

FOR THE YEAR ENDED JUNE 30, 2025

EXHIBIT D

	General Fund	Education Fund	Institute	Other Nonmajor Funds	Total Governmental Funds
<b>REVENUES</b>					
Local sources	\$ 1,331,161	\$ 497,113	\$ 45,363	\$ 9,786	\$ 1,883,423
State sources	1,194,586	8,398,932	-	1,889	9,595,407
Federal sources	-	382,103	-	-	382,103
Interest	45,282	5,119	13,244	731	64,376
Total revenues	<u>2,571,029</u>	<u>9,283,267</u>	<u>58,607</u>	<u>12,406</u>	<u>11,925,309</u>
<b>EXPENDITURES</b>					
Instructional services:					
Salaries and benefits	1,281,707	7,432,457	39,493	2,637	8,756,294
Purchased services	410,307	997,225	76,445	6,485	1,490,462
Supplies and materials	209,137	536,604	558	3,461	749,760
Pension expense	24,165	266,216	155	126	290,662
OPEB expense	8,549	8,423	-	-	16,972
Intergovernmental:					
Payments to other governments	-	403,999	-	-	403,999
Capital outlay	114,475	81,998	-	-	196,473
Total expenditures	<u>2,048,340</u>	<u>9,726,922</u>	<u>116,651</u>	<u>12,709</u>	<u>11,904,622</u>
<b>NET CHANGE IN FUND BALANCES (DEFICIT)</b>	522,689	(443,655)	(58,044)	(303)	20,687
<b>FUND BALANCES (DEFICIT) - BEGINNING 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>
<b>FUND BALANCES (DEFICIT) - END OF YEAR</b>	<u>\$ 2,333,526</u>	<u>\$ (502,936)</u>	<u>\$ 312,914</u>	<u>\$ 26,834</u>	<u>\$ 2,170,338</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, 2025

EXHIBIT E

	<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>ASSETS</b>					
Current assets:					
Cash and cash equivalents	\$ 106,596	\$ 23,844	\$ 8,207	\$ 138,647	\$ (282,979)
<b>TOTAL ASSETS</b>	<u>106,596</u>	<u>23,844</u>	<u>8,207</u>	<u>138,647</u>	<u>(282,979)</u>
<b>NET POSITION (DEFICIT)</b>					
Unrestricted	<u>106,596</u>	<u>23,844</u>	<u>8,207</u>	<u>138,647</u>	<u>(282,979)</u>
<b>TOTAL NET POSITION (DEFICIT)</b>	<u>\$ 106,596</u>	<u>\$ 23,844</u>	<u>\$ 8,207</u>	<u>\$ 138,647</u>	<u>\$ (282,979)</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

EXHIBIT F

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION (DEFICIT) - CASH BASIS  
 FOR THE YEAR ENDED JUNE 30, 2025

	Business-Type Activities				Governmental Activities
	Enterprise Funds				
	Nonmajor				
	Workshops	Mt. Vernon Conference	Technology/ Testing Cooperative	Total	
<b>OPERATING REVENUES</b>					
Charges for services	\$ 70,595	\$ 45,000	\$ 19,155	\$ 134,750	\$ 210,063
<b>OPERATING EXPENSES</b>					
Salaries and benefits	4,620	3,329	8,080	16,029	24,480
Purchased services	4,945	40,464	7,109	52,518	280,980
Supplies and materials	2,634	1,013	870	4,517	75,588
Pension expense	2	143	364	509	416
Capital outlay	-	-	-	-	2,510
Total operating expenses	12,201	44,949	16,423	73,573	383,974
<b>OPERATING INCOME (LOSS)</b>	58,394	51	2,732	61,177	(173,911)
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Interest income	4,700	1,112	-	5,812	5,539
Loan principal	-	-	-	-	(36,452)
Interest expense	-	-	-	-	(1,204)
Total nonoperating revenues (expenses)	4,700	1,112	-	5,812	(32,117)
<b>CHANGE IN NET POSITION (DEFICIT)</b>	63,094	1,163	2,732	66,989	(206,028)
<b>NET POSITION (DEFICIT) - BEGINNING OF YEAR</b>	43,502	22,681	5,475	71,658	(76,951)
<b>NET POSITION (DEFICIT) - END OF YEAR</b>	\$ 106,596	\$ 23,844	\$ 8,207	\$ 138,647	\$ (282,979)

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 (DEFICIT) - CASH BASIS  
 JUNE 30, 2025

EXHIBIT G

	<u>Custodial Funds</u>
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ (1,724)
<b>TOTAL ASSETS</b>	<u>(1,724)</u>
<b>NET DEFICIT</b>	
Restricted for individuals, organizations, and other governments	(1,724)
<b>TOTAL NET DEFICIT</b>	<u>\$ (1,724)</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 CHANGES IN FIDUCIARY NET POSITION  
 (DEFICIT) - CASH BASIS  
 FOR THE YEAR ENDED JUNE 30, 2025**

**EXHIBIT H**

	<u><b>Custodial Funds</b></u>
<b>ADDITIONS</b>	
County school facility occupation tax	\$ 3,361,660
Total additions	<u>3,361,660</u>
<b>DEDUCTIONS</b>	
Payments to other governments	3,361,679
Payments to local school districts	<u>2,481</u>
Total deductions	<u>3,364,160</u>
<b>CHANGE IN NET POSITION</b>	(2,500)
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>776</u>
<b>NET DEFICIT - END OF YEAR</b>	<u>\$ (1,724)</u>

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 FINANCIAL STATEMENTS  
JUNE 30, 2025**

**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.

The summary of significant accounting policies of the Regional Office of Education No. 13 is presented to assist in understanding the Regional Office of Education No. 13's financial statements. The financial statements and notes are representations of the Regional Office of Education No. 13's management who is responsible for the integrity and objectivity of the financial statements. The *Illinois Compiled Statutes* (105 ILCS 5/2-3.17a) requires each Regional Office of Education to prepare annual financial statements utilizing a cash basis, modified cash basis, or generally accepted accounting principles (GAAP) basis of accounting. The Regional Office of Education No. 13 prepares its financial statements utilizing the 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.

***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; to evaluate the schools in the region; to examine evidence of indebtedness; to file and keep the returns of elections required to be returned to the Regional Superintendent's office; and to file and keep the reports and statements returned by school 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;

**CLINTON, JEFFERSON, MARION, AND WASHINGTON COUNTIES  
REGIONAL OFFICE OF EDUCATION NO. 13  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

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 position; and to carry 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.

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

For the period ended June 30, 2025, 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).

***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 services, and special financing relationships and is, therefore, blended in the accompanying financial statements. The cooperative was formed by an

**CLINTON, JEFFERSON, MARION, AND WASHINGTON COUNTIES  
REGIONAL OFFICE OF EDUCATION NO. 13  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

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 activity related to the Hamilton-Jefferson Educational Services Cooperative is recorded in the Building Internal Service Fund.

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.

***New Accounting Pronouncements***

The Regional Office of Education No. 13 has reviewed GASB Statements that became effective for fiscal year June 30, 2025 and has determined that none of the new Statements were applicable or had a material impact on the Regional Office's financial statements.

***Government-wide and Fund Financial Statements***

The Regional Office of Education No. 13's government-wide financial statements include a Statement of Net Position and a Statement of Activities. They report information on all of the Regional Office of Education No. 13's nonfiduciary activities with most of the interfund activities removed. These statements present a summary of governmental and business-type activities for the Regional Office of Education No. 13 accompanied by a total column. Governmental activities include programs supported primarily by State and federal grants and other intergovernmental revenues. The Regional Office of Education No.13 has three 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 are presented on an economic resources measurement focus as prescribed by GASB Statement No. 34, within the limitation of the cash basis of accounting as defined below. All of the Regional Office of Education No. 13's cash basis assets are included in the accompanying Statement of Net Position - Cash Basis. The Statement of Activities - Cash Basis demonstrates the degree to which the direct disbursements of a given function are offset by program receipts. Direct disbursements are those that are clearly identifiable with

**CLINTON, JEFFERSON, MARION, AND WASHINGTON COUNTIES  
REGIONAL OFFICE OF EDUCATION NO. 13  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

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, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. These financial statements are also presented on the cash basis of accounting. Major individual governmental funds and proprietary funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and reported in a single column.

Certain eliminations have been made as prescribed by governmental accounting standards in regards to interfund activities, such as transfers. Subsidies from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers, if any, are reported as other financing sources/uses in governmental funds and after nonoperating receipts/disbursements in proprietary funds.

All internal balances and interfund transfers in the Statement of Net Position - Cash Basis and the Statement of Activities - Cash Basis have been eliminated except those representing balances between the governmental activities and the business-type activities. The purpose of interfund transfers is to cover temporary or permanent short falls in cash flow within grant programs and funds.

***Governmental Fund Financial Statements***

The governmental fund financial statements include a Balance Sheet - Cash Basis and a Statement of Receipts, Disbursements and Changes in Fund Balances - Cash Basis for all major governmental funds and nonmajor governmental funds aggregated.

Governmental fund financial statements are reported using the current financial resources measurement focus, as applied to the cash basis of accounting. Only current financial assets are generally included on their balance sheets. 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.

***Proprietary Fund Financial Statements***

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

**CLINTON, JEFFERSON, MARION, AND WASHINGTON COUNTIES  
REGIONAL OFFICE OF EDUCATION NO. 13  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

Proprietary funds are accounted for using the economic resources measurement focus, within the limitation of the cash basis of accounting as defined below. Accordingly, all cash basis assets and liabilities are included on the Statement of Net Position - Cash Basis. The Statement of Receipts, Disbursements and Changes in Fund Net Position - Cash Basis present increases (receipts) and decreases (disbursements) in total net position. Under the cash basis of accounting, receipts are recognized in the period in which they are received while disbursements are recognized in the period in which the liability is disbursed.

Operating receipts in the proprietary funds are those receipts that are generated from the primary operations of the fund. All other receipts are reported as nonoperating receipts. Operating disbursements are those disbursements that are essential to the primary operations of the fund. All other disbursements are reported as nonoperating disbursements.

***Measurement Focus and Basis of Accounting***

The government-wide Statement of Net Position - Cash Basis and Statement of Activities - Cash Basis are presented using the economic resources measurement focus and the cash basis of accounting. The cash basis of accounting does not give effect to accounts receivable, accounts payable and accrued items. This basis recognizes receipts and disbursements when they result from cash transactions. Fiduciary fund financial statements also report using this same focus and basis of accounting. This basis is a comprehensive basis of accounting other than GAAP.

As a result of the use of this cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements. In addition, capital assets, the postemployment liabilities and related expenses, and deferred inflows and deferred outflows, if applicable, are not recorded in these financial statements.

Under the terms of grant agreements, 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 resources available to finance the program. It is Regional Office of Education No.13's policy to first apply restricted funds to such programs, then unrestricted. For unrestricted funds, committed funds are used first, then assigned funds, then unassigned, if any.

If the Regional Office utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting. The government-wide and proprietary fund financials would be presented on the accrual basis of accounting.

**CLINTON, JEFFERSON, MARION, AND WASHINGTON COUNTIES  
REGIONAL OFFICE OF EDUCATION NO. 13  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

***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 funds, and internal service funds.

As prescribed by GASB Statement No. 34, governmental and proprietary fund reporting focuses on the major funds rather than on the fund type. There is a two-step process for determining if a fund should be reported as a major fund: 1) total assets, receipts, or disbursements (excluding extraordinary items) of an individual fund are at least 10% of the corresponding total for the fund type, and 2) total assets, receipts, or disbursements (excluding extraordinary items) of an individual fund are at least 5% of the corresponding total for the total of all governmental and proprietary funds combined. Other funds may be presented as major funds if they are determined to be particularly important to financial statement users. Funds that do not meet the major fund determination requirements are reported in aggregate as nonmajor funds. The Regional Office of Education No. 13 has presented all major funds that met the above qualifications.

***Governmental Funds***

Governmental funds are those through which most governmental functions of the Regional Office of Education No. 13 are typically reported. Governmental funds reporting focuses on the sources, uses and balances of current financial resources using the cash basis of accounting. 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 disbursements 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.

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.

**CLINTON, JEFFERSON, MARION, AND WASHINGTON COUNTIES  
REGIONAL OFFICE OF EDUCATION NO. 13  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

Safe School Projects - This program accounts for General State Aid and miscellaneous receipts and disbursements 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 receipts received for the Grow Your Own grant project. Receipts will be 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 receipt sources (other than fiduciary and major capital projects) that are restricted to disbursements 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 receipt sources that are restricted by grant agreements or contracts to disbursements 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.

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.

**CLINTON, JEFFERSON, MARION, AND WASHINGTON COUNTIES  
REGIONAL OFFICE OF EDUCATION NO. 13  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

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.

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.

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.

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.

**CLINTON, JEFFERSON, MARION, AND WASHINGTON COUNTIES  
REGIONAL OFFICE OF EDUCATION NO. 13  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

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.

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.

Literacy Implementation Plan - This fund is used to create comprehensive literacy programs.

Alternative Learning Opportunities Program (ALOP) - Senior Plus - This fund provides a broad range of academic, behavioral, and social/emotional interventions designed to increase the academic achievement levels of high school drop outs.

ALOP - Special Needs - This fund provides a broad range of academic, behavioral, and social/emotional interventions designed to increase the academic achievement levels of students who are unable to attend school due to a medical or health limitation.

ALOP - Student Success - This fund provides a broad range of academic, behavioral, and social/emotional interventions designed to increase the academic achievement levels of students.

IGA Fund - This fund accounts for the grant that provides the funding for instructional coaches to work with teachers to enhance instructional practices, improve student outcomes, and support professional growth.

Institute - This fund accounts for teacher license registration, issuance and evaluation fees for processing licenses, and expenses to promote the professional growth of teachers and school personnel. All funds generated remain restricted until disbursed 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 for financial statement presentation. Nonmajor special revenue funds include the following:

**CLINTON, JEFFERSON, MARION, AND WASHINGTON COUNTIES  
REGIONAL OFFICE OF EDUCATION NO. 13  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

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

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

***Proprietary Funds***

Proprietary funds are those in which receipts and disbursements related to services provided to organizations within the region on a cost reimbursement basis are reported. Management has elected to present each proprietary fund as a major fund. The major 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***

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***

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,

**CLINTON, JEFFERSON, MARION, AND WASHINGTON COUNTIES  
REGIONAL OFFICE OF EDUCATION NO. 13  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

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 State Comptroller for the School Facilities Occupation Tax are forwarded directly to the school districts.

***Governmental Cash Basis 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 classifications 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, Regional Safe Schools, ROE/ISC Operations, Pilot Regional Safe School Cooperative, Principal Collegial Network, National and State School Breakfast and Lunch, 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: 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: Special Projects, Office Operations, McKinney Education for Homeless Children, Special Education for Infants and Families with Disabilities, Social Emotional Learning, Marion County Mental Health 708 Grant, Jefferson County Mental Health 708 Grant, Early Childhood - Birth to Five, Early Childhood - Birth to Three,

**CLINTON, JEFFERSON, MARION, AND WASHINGTON COUNTIES  
REGIONAL OFFICE OF EDUCATION NO. 13  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

Literacy Implementation Plan, ALOP - Senior Plus, ALOP - Special Needs, ALOP - Student Success, and IGA Fund.

***Cash Basis Net Position***

The Cash Basis Statements of Activities and Net Position present the ROE's nonfiduciary net position. Net position is reported in the following categories/components:

Restricted Net Position - results when constraints placed on the use of resources are either externally imposed or imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position - consists of cash and cash equivalents 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.

***Budgetary 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 the Illinois State Board of Education or other granting authority; however, none of the budgets have been legally adopted, nor are they required to be. 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, ARP - Homeless Grant, Early Childhood - Birth to Five, Early Childhood - Birth to Three, and Early Childhood - PreSchool for All Expansion.

***Cash and Cash Equivalents***

Cash and cash equivalents consists 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.

***Subsequent Events***

Management has evaluated subsequent events through December 19, 2025, the date the financial statements were available to be issued.

**CLINTON, JEFFERSON, MARION, AND WASHINGTON COUNTIES  
REGIONAL OFFICE OF EDUCATION NO. 13  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

**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, 2025, the carrying amount of the Regional Office of Education No. 13's governmental activities, business-type activities and custodial funds deposits, excluding deposits in the Illinois Funds Money Market Fund, totaled \$1,747,904. The bank balances totaled \$2,346,232 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 require that deposits with financial institutions in excess of FDIC 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, 2025, the Regional Office of Education No. 13 had investments with carrying and fair value of \$276,378 invested in the Illinois Funds Money Market Fund.

These deposits are included in cash and cash equivalents in the Regional Office of Education No. 13's governmental activities.

***Credit Risk***

At June 30, 2025, the Illinois Funds had earned 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 and operates in a manner consistent with Securities and Exchange Commission Rule 2a-7(17 CFR 270.2a-7). All investments are fully collateralized.

**CLINTON, JEFFERSON, MARION, AND WASHINGTON COUNTIES  
REGIONAL OFFICE OF EDUCATION NO. 13  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

**2. DEPOSITS AND INVESTMENTS - CONTINUED**

***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***

According to The Illinois Funds' investment policy, "the majority of The Illinois Funds' investments will be in direct obligations of the United States Treasury and United States Government Agencies and Instrumentalities and cash equivalents." The Illinois Funds' investment portfolio shall limit investments to a maximum of 10% of assets invested in short-term obligations of any one corporation or limited liability company, 10% of assets invested in long-term obligations of any one corporation of limited liability company, and 3% of assets invested in any single issuer of municipal securities issued by counties or municipal corporations of the State of Illinois, among other investment portfolio limitations.

**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.

**4. 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 2024, Regional Office of Education No. 13 entered into an 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 2025, 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 rent of \$500.

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NOTES TO FINANCIAL STATEMENTS  
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**4. LEASE COMMITMENTS - CONTINUED**

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 2024, Regional Office of Education No. 13 entered into a 5-year lease agreement. Under the terms of the 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, and monthly rent of \$2,147 starting December 1, 2024 until October 31, 2025. The lease expires on October 31, 2028, with annual increases of rent.

The Regional Office of Education No. 13 is committed under leases that do not transfer ownership. Lease disbursements for fiscal year 2024 totaled \$47,768.

Future minimum lease payment is as follows:

<u>Fiscal Years Ending June 30,</u>	<u>Amount</u>
2026	\$ 39,274
2027	37,874
2028	27,203
2029	<u>9,069</u>
Total	<u>\$ 113,420</u>

**5. 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 <http://www.trsil.org/financial/acfrs/fy2024>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

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**5. TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS - CONTINUED**

***Benefits Provided***

TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier 1 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 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 member 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.

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**5. TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS - CONTINUED**

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, 2025, 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 employer.

***On-behalf Contributions to TRS***

The State of Illinois makes employer pension contributions on behalf of 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, 2025 were \$14,693.

***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.

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

For the year ended June 30, 2025, the employer pension contribution was 10.34 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2025, no contributions were required for salaries made from federal and special trust funds.

***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, 2025, the Regional Office of Education No. 13 made no payments to TRS for employer contributions due on salary increases in excess of 6 percent or for sick leave days granted in excess of the normal annual allotment.

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**6. DEFINED BENEFIT PLAN - ILLINOIS MUNICIPAL RETIREMENT FUND**

***IMRF 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 multiple 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).

***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:

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**6. DEFINED BENEFIT PLAN - ILLINOIS MUNICIPAL RETIREMENT FUND - CONTINUED**

- 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 contributions, to finance the retirement coverage of its own employees. The Regional Office of Education No. 13's annual contribution rate for calendar year 2024 was 5.54%. For fiscal year ended June 30, 2025, the Regional Office of Education No. 13 contributed \$276,910 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.

**7. TEACHERS' HEALTH INSURANCE SECURITY FUND**

***Plan Description***

The Regional Office of Education No. 13 participates in the Teacher's 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 required all active contributors to TRS who are not employees of the State to make a contribution to the THIS

**CLINTON, JEFFERSON, MARION, AND WASHINGTON COUNTIES  
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JUNE 30, 2025**

**7. TEACHERS' HEALTH INSURANCE SECURITY FUND - CONTINUED**

Fund. The percentage of employer required contributions in the future will not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year.

***On-Behalf Contributions to THIS Fund***

The State of Illinois makes employer retiree health insurance contributions on behalf of the Regional Office of Education No. 13.

***Employer Contributions to the THIS Fund***

The Regional Office of Education No. 13 also makes contributions to THIS Fund. The Regional Office of Education No. 13 THIS Fund contribution was 0.67 percent during the year ended June 30, 2025, June 30, 2024, and June 30, 2023. For the year ended June 30, 2025, the Regional Office of Education No. 13 paid \$16,972 to the THIS Fund, which was 100 percent of the required contribution. For the years ended June 30, 2024 and June 30, 2023, the Regional Office of Education No. 13 paid \$13,494 and \$11,019 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."

**8. HEALTH INSURANCE**

***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. 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

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 NOTES TO FINANCIAL STATEMENTS  
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**8. HEALTH INSURANCE - CONTINUED**

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.

***Funding Policy and Contributions***

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

Contributions from other Regional Office of Education 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 an OPEB Trust. There were no contributions or benefit payments from other Regional Office of Education resources.

**9. 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. 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. The loan will mature during fiscal year ended June 30, 2026 with principal and interest totaling \$3,256 and \$17, respectively.

**10. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

The following funds had a deficit balance or net position as of June 30, 2025. The Regional Office of Education No. 13 intends to reduce expenditures or transfer unrestricted funds to compensate for the deficit fund balances or net position.

General Fund:	
Special Projects	\$ 26,143
Office Operations	14,092
Education Fund:	
McKinney Education for Homeless Children	81,729
Special Education for Infants and Families with Disabilities	486,290
Social Emotional Learning	133,952
Marion County Mental Health 708 Grant	25,942
Jefferson County Mental Health 708 Grant	4,524
Early Childhood - Birth to Five	38,926

**CLINTON, JEFFERSON, MARION, AND WASHINGTON COUNTIES  
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**10. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY - CONTINUED**

Early Childhood - Birth to Three	151,050
Literacy Implementation Plan	2,138
ALOP - Senior Plus	70,021
ALOP - Special Needs	42,343
ALOP - Student Success	45,845
IGA Fund	77,214
Internal Service Fund:	
Building	228,734
Transportation Reimbursement	54,245
Fiduciary Fund:	
Rend Lake Regional Delivery Systems and Vocational Board	<u>1,724</u>
Total	<u>\$ 1,484,912</u>

**11. ON-BEHALF PAYMENTS**

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

Regional Superintendent - Salary	\$ 135,432
Regional Superintendent - Benefits (includes State paid insurance)	54,358
Assistant Regional Superintendent - Salary	121,884
Assistant Regional Superintendent Benefits (includes State paid insurance)	<u>52,864</u>
Total	<u>\$ 364,538</u>

Salary and benefit data for the Regional Superintendent and the Assistant Regional Superintendent was calculated based on data provided by ISBE.

Due to the Regional Office of Education No. 13 reporting on the cash basis of accounting, the on-behalf payments are not recorded in the financial statements as the amounts were not received or disbursed in cash.

**SUPPLEMENTARY INFORMATION**

CLINTON, JEFFERSON, MARION, AND WASHINGTON COUNTIES  
 REGIONAL OFFICE OF EDUCATION NO. 13  
 GENERAL FUND  
 COMBINING SCHEDULE OF ACCOUNTS - CASH BASIS  
 JUNE 30, 2025

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>					
Cash and cash equivalents	\$ (26,143)	\$ 667,926	\$ 807,017	\$ 675,655	\$ 57,343
<b>TOTAL ASSETS</b>	<u>(26,143)</u>	<u>667,926</u>	<u>807,017</u>	<u>675,655</u>	<u>57,343</u>
<b>FUND BALANCES (DEFICIT)</b>					
Assigned	-	667,926	807,017	675,655	57,343
Unassigned	(26,143)	-	-	-	-
<b>TOTAL FUND BALANCES (DEFICIT)</b>	<u>\$ (26,143)</u>	<u>\$ 667,926</u>	<u>\$ 807,017</u>	<u>\$ 675,655</u>	<u>\$ 57,343</u>

CLINTON, JEFFERSON, MARION, AND WASHINGTON COUNTIES  
 REGIONAL OFFICE OF EDUCATION NO. 13  
 GENERAL FUND  
 COMBINING SCHEDULE OF ACCOUNTS - CASH BASIS  
 JUNE 30, 2025

SCHEDULE 1  
 (CONTINUED)

	<u>Office Operations</u>	<u>Southern Thirty</u>	<u>Grow Your Own</u>	<u>Total</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ (14,092)	\$ 163,365	\$ 2,455	\$ 2,333,526
<b>TOTAL ASSETS</b>	<u>(14,092)</u>	<u>163,365</u>	<u>2,455</u>	<u>2,333,526</u>
<b>FUND BALANCES (DEFICIT)</b>				
Assigned	-	163,365	2,455	2,373,761
Unassigned	(14,092)	-	-	(40,235)
<b>TOTAL FUND BALANCES (DEFICIT)</b>	<u>\$ (14,092)</u>	<u>\$ 163,365</u>	<u>\$ 2,455</u>	<u>\$ 2,333,526</u>

CLINTON, JEFFERSON, MARION, AND WASHINGTON COUNTIES  
 REGIONAL OFFICE OF EDUCATION NO. 13  
 GENERAL FUND

SCHEDULE 2

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICIT) - CASH BASIS  
 FOR THE YEAR ENDED JUNE 30, 2025

	<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	\$ 276,733	\$ 1,521	\$ 487,807	\$ -	\$ 44,275
State sources	-	693,598	-	500,988	-
Interest	365	14,009	6,615	17,303	39
Total revenues	<u>277,098</u>	<u>709,128</u>	<u>494,422</u>	<u>518,291</u>	<u>44,314</u>
<b>EXPENDITURES</b>					
Instructional services:					
Salaries and benefits	26,700	421,106	181,836	314,011	-
Purchased services	75,505	110,416	18,859	112,295	2,419
Supplies and materials	110,930	34,150	3,695	41,658	12,461
Pension expense	43	6,816	2,590	5,255	-
OPEB expense	-	-	-	-	-
Capital outlay	95,928	7,790	-	10,757	-
Total expenditures	<u>309,106</u>	<u>580,278</u>	<u>206,980</u>	<u>483,976</u>	<u>14,880</u>
<b>NET CHANGE IN FUND BALANCES (DEFICIT)</b>	(32,008)	128,850	287,442	34,315	29,434
<b>FUND BALANCES (DEFICIT) - BEGINNING OF YEAR</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) - END OF YEAR</b>	<u>\$ (26,143)</u>	<u>\$ 667,926</u>	<u>\$ 807,017</u>	<u>\$ 675,655</u>	<u>\$ 57,343</u>

**CLINTON, JEFFERSON, MARION, AND WASHINGTON COUNTIES  
REGIONAL OFFICE OF EDUCATION NO. 13  
GENERAL FUND**

**SCHEDULE 2  
(CONTINUED)**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICIT) - CASH BASIS  
FOR THE YEAR ENDED JUNE 30, 2025**

	<b>Office Operations</b>	<b>Southern Thirty</b>	<b>Grow Your Own</b>	<b>Total</b>
<b>REVENUES</b>				
Local sources	\$ 313,019	\$ 207,806	\$ -	\$ 1,331,161
State sources	-	-	-	1,194,586
Interest	-	6,868	83	45,282
Total revenues	<u>313,019</u>	<u>214,674</u>	<u>83</u>	<u>2,571,029</u>
<b>EXPENDITURES</b>				
Instructional services:				
Salaries and benefits	201,165	136,889	-	1,281,707
Purchased services	62,670	28,143	-	410,307
Supplies and materials	431	5,812	-	209,137
Pension expense	6,650	2,811	-	24,165
OPEB expense	-	8,549	-	8,549
Capital outlay	-	-	-	114,475
Total expenditures	<u>270,916</u>	<u>182,204</u>	<u>-</u>	<u>2,048,340</u>
<b>NET CHANGE IN FUND BALANCES (DEFICIT)</b>	42,103	32,470	83	522,689
<b>FUND BALANCES (DEFICIT) - BEGINNING OF YEAR</b>	<u>(56,195)</u>	<u>130,895</u>	<u>2,372</u>	<u>1,810,837</u>
<b>FUND BALANCES (DEFICIT) - END OF YEAR</b>	<u>\$ (14,092)</u>	<u>\$ 163,365</u>	<u>\$ 2,455</u>	<u>\$ 2,333,526</u>

CLINTON, JEFFERSON, MARION, AND WASHINGTON COUNTIES  
 REGIONAL OFFICE OF EDUCATION NO. 13  
 EDUCATION FUND  
 COMBINING SCHEDULE OF ACCOUNTS - CASH BASIS  
 JUNE 30, 2025

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>						
Cash and cash equivalents	\$ 76,865	\$ 20,090	\$ (81,729)	\$ 38,520	\$ 16,516	\$ (486,290)
<b>TOTAL ASSETS</b>	<u>76,865</u>	<u>20,090</u>	<u>(81,729)</u>	<u>38,520</u>	<u>16,516</u>	<u>(486,290)</u>
<b>FUND BALANCES (DEFICIT)</b>						
Restricted	76,865	20,090	-	38,520	16,516	-
Unassigned	-	-	(81,729)	-	-	(486,290)
<b>TOTAL FUND BALANCES (DEFICIT)</b>	<u>\$ 76,865</u>	<u>\$ 20,090</u>	<u>\$ (81,729)</u>	<u>\$ 38,520</u>	<u>\$ 16,516</u>	<u>\$ (486,290)</u>

CLINTON, JEFFERSON, MARION, AND WASHINGTON COUNTIES  
 REGIONAL OFFICE OF EDUCATION NO. 13  
 EDUCATION FUND  
 COMBINING SCHEDULE OF ACCOUNTS - CASH BASIS  
 JUNE 30, 2025

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>Marion County Mental Health 708 Grant</u>	<u>Jefferson County Mental Health 708 Grant</u>
<b>ASSETS</b>						
Cash and cash equivalents	\$ 109,217	\$ 1,755	\$ 78,549	\$ (133,952)	\$ (25,942)	\$ (4,524)
<b>TOTAL ASSETS</b>	<u>109,217</u>	<u>1,755</u>	<u>78,549</u>	<u>(133,952)</u>	<u>(25,942)</u>	<u>(4,524)</u>
<b>FUND BALANCES (DEFICIT)</b>						
Restricted	109,217	1,755	78,549	-	-	
Unassigned	-	-	-	(133,952)	(25,942)	(4,524)
<b>TOTAL FUND BALANCES (DEFICIT)</b>	<u>\$ 109,217</u>	<u>\$ 1,755</u>	<u>\$ 78,549</u>	<u>\$ (133,952)</u>	<u>\$ (25,942)</u>	<u>\$ (4,524)</u>

CLINTON, JEFFERSON, MARION, AND WASHINGTON COUNTIES  
 REGIONAL OFFICE OF EDUCATION NO. 13  
 EDUCATION FUND  
 COMBINING SCHEDULE OF ACCOUNTS - CASH BASIS  
 JUNE 30, 2025

SCHEDULE 3  
 (CONTINUED)

	<u>ARP - Community Partnership Grant</u>	<u>ARP - Homeless</u>	<u>Early Childhood - Birth to Five</u>	<u>Early Childhood - Birth to Three</u>	<u>Early Childhood - Preschool for All Expansion</u>	<u>Literacy Implementation Plan</u>
<b>ASSETS</b>						
Cash and cash equivalents	\$ -	\$ -	\$ (38,926)	\$ (151,050)	\$ 315,526	\$ (2,138)
<b>TOTAL ASSETS</b>	<u>-</u>	<u>-</u>	<u>(38,926)</u>	<u>(151,050)</u>	<u>315,526</u>	<u>(2,138)</u>
<b>FUND BALANCES (DEFICIT)</b>						
Restricted	-	-			315,526	-
Unassigned	-	-	(38,926)	(151,050)	-	(2,138)
<b>TOTAL FUND BALANCES (DEFICIT)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (38,926)</u>	<u>\$ (151,050)</u>	<u>\$ 315,526</u>	<u>\$ (2,138)</u>

CLINTON, JEFFERSON, MARION, AND WASHINGTON COUNTIES  
 REGIONAL OFFICE OF EDUCATION NO. 13  
 EDUCATION FUND  
 COMBINING SCHEDULE OF ACCOUNTS - CASH BASIS  
 JUNE 30, 2025

SCHEDULE 3  
 (CONTINUED)

	<u>ALOP - Senior Plus</u>	<u>ALOP - Special Needs</u>	<u>ALOP - Student Success</u>	<u>IGA Fund</u>	<u>Total</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ (70,021)	\$ (42,343)	\$ (45,845)	\$ (77,214)	\$ (502,936)
<b>TOTAL ASSETS</b>	<u>(70,021)</u>	<u>(42,343)</u>	<u>(45,845)</u>	<u>(77,214)</u>	<u>(502,936)</u>
<b>FUND BALANCES (DEFICIT)</b>					
Restricted	-	-	-	-	657,038
Unassigned	(70,021)	(42,343)	(45,845)	(77,214)	(1,159,974)
<b>TOTAL FUND BALANCES (DEFICIT)</b>	<u>\$ (70,021)</u>	<u>\$ (42,343)</u>	<u>\$ (45,845)</u>	<u>\$ (77,214)</u>	<u>\$ (502,936)</u>

CLINTON, JEFFERSON, MARION, AND WASHINGTON COUNTIES

SCHEDULE 4

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, 2025

	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	226,048	2,290,209	-	219,840	340,382	2,603,639
Federal sources	-	-	95,793	-	-	-
Interest	-	-	-	-	2,489	-
Total revenues	<u>226,048</u>	<u>2,290,209</u>	<u>95,793</u>	<u>219,840</u>	<u>342,871</u>	<u>2,603,639</u>
<b>EXPENDITURES</b>						
Instructional services:						
Salaries and benefits	193,801	1,797,603	134,058	168,804	249,285	2,226,427
Purchased services	1,778	93,411	34,337	1,994	60,278	244,175
Supplies and materials	-	81,499	370	-	8,238	31,943
Pension expense	956	31,991	3,945	2,298	12,580	108,859
OPEB expense	-	-	-	-	-	-
Intergovernmental:						
Payments to other governments	-	275,159	4,796	-	10,000	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>196,535</u>	<u>2,279,663</u>	<u>177,506</u>	<u>173,096</u>	<u>340,381</u>	<u>2,611,404</u>
<b>NET CHANGE IN FUND BALANCES</b>	29,513	10,546	(81,713)	46,744	2,490	(7,765)
<b>FUND BALANCES (DEFICIT) - BEGINNING 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>
<b>FUND BALANCES (DEFICIT) - END OF YEAR</b>	<u>\$ 76,865</u>	<u>\$ 20,090</u>	<u>\$ (81,729)</u>	<u>\$ 38,520</u>	<u>\$ 16,516</u>	<u>\$ (486,290)</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, 2025

SCHEDULE 4

(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>Marion County Mental Health 708 Grant</u>	<u>Jefferson County Mental Health 708 Grant</u>
<b>REVENUES</b>						
Local sources	\$ -	\$ 3,060	\$ -	\$ -	\$ 18,250	\$ -
State sources	54,616	-	1,224	-	-	-
Federal sources	-	-	80,812	135,792	-	-
Interest	-	31	2,599	-	-	-
Total revenues	<u>54,616</u>	<u>3,091</u>	<u>84,635</u>	<u>135,792</u>	<u>18,250</u>	<u>-</u>
<b>EXPENDITURES</b>						
Instructional services:						
Salaries and benefits	50,513	-	28,943	52,339	29,691	4,481
Purchased services	635	2,264	75,995	74,510	12	-
Supplies and materials	105	-	1,099	19,271	-	-
Pension expense	244	-	1,308	2,961	1,417	231
OPEB expense	-	-	4,546	-	-	-
Intergovernmental:						
Payments to other governments	-	-	-	32,448	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>51,497</u>	<u>2,264</u>	<u>111,891</u>	<u>181,529</u>	<u>31,120</u>	<u>4,712</u>
<b>NET CHANGE IN FUND BALANCES</b>	3,119	827	(27,256)	(45,737)	(12,870)	(4,712)
<b>FUND BALANCES (DEFICIT) - BEGINNING OF YEAR</b>	<u>106,098</u>	<u>928</u>	<u>105,805</u>	<u>(88,215)</u>	<u>(13,072)</u>	<u>188</u>
<b>FUND BALANCES (DEFICIT) - END OF YEAR</b>	<u>\$ 109,217</u>	<u>\$ 1,755</u>	<u>\$ 78,549</u>	<u>\$ (133,952)</u>	<u>\$ (25,942)</u>	<u>\$ (4,524)</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, 2025

SCHEDULE 4  
(CONTINUED)

	ARP - Community Partnership Grant	ARP - Homeless	Early Childhood - Birth to Five	Early Childhood - Birth to Three	Early Childhood - Preschool for All Expansion	Literacy Implementation Plan
<b>REVENUES</b>						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	35,801	1,636,889	933,575	5,000
Federal sources	3,614	66,092	-	-	-	-
Interest	-	-	-	-	-	-
Total revenues	<u>3,614</u>	<u>66,092</u>	<u>35,801</u>	<u>1,636,889</u>	<u>933,575</u>	<u>5,000</u>
<b>EXPENDITURES</b>						
Instructional services:						
Salaries and benefits	-	40,680	20,327	1,299,309	532,428	-
Purchased services	-	16,508	10,440	178,475	72,435	7,138
Supplies and materials	-	1,356	18,610	317,790	51,498	-
Pension expense	-	1,978	-	60,202	9,621	-
OPEB expense	-	-	-	-	-	-
Intergovernmental:						
Payments to other governments	-	-	-	-	81,596	-
Capital outlay	-	-	-	56,742	25,256	-
Total expenditures	<u>-</u>	<u>60,522</u>	<u>49,377</u>	<u>1,912,518</u>	<u>772,834</u>	<u>7,138</u>
<b>NET CHANGE IN FUND BALANCES</b>	3,614	5,570	(13,576)	(275,629)	160,741	(2,138)
<b>FUND BALANCES (DEFICIT) - BEGINNING OF YEAR</b>	<u>(3,614)</u>	<u>(5,570)</u>	<u>(25,350)</u>	<u>124,579</u>	<u>154,785</u>	<u>-</u>
<b>FUND BALANCES (DEFICIT) - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (38,926)</u>	<u>\$ (151,050)</u>	<u>\$ 315,526</u>	<u>\$ (2,138)</u>

CLINTON, JEFFERSON, MARION, AND WASHINGTON COUNTIES  
 REGIONAL OFFICE OF EDUCATION NO. 13  
 EDUCATION FUND

SCHEDULE 4  
 (CONTINUED)

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICIT) - CASH BASIS  
 FOR THE YEAR ENDED JUNE 30, 2025

	ALOP - Senior Plus	ALOP - Special Needs	ALOP - Student Success	IGA Fund	Total
<b>REVENUES</b>					
Local sources	\$ 11,000	\$ -	\$ 464,803	\$ -	\$ 497,113
State sources	-	-	-	51,709	8,398,932
Federal sources	-	-	-	-	382,103
Interest	-	-	-	-	5,119
Total revenues	<u>11,000</u>	<u>-</u>	<u>464,803</u>	<u>51,709</u>	<u>9,283,267</u>
<b>EXPENDITURES</b>					
Instructional services:					
Salaries and benefits	78,044	37,287	477,911	10,526	7,432,457
Purchased services	913	984	6,996	113,947	997,225
Supplies and materials	-	-	375	4,450	536,604
Pension expense	2,064	195	25,366	-	266,216
OPEB expense	-	3,877	-	-	8,423
Intergovernmental:					
Payments to other governments	-	-	-	-	403,999
Capital outlay	-	-	-	-	81,998
Total expenditures	<u>81,021</u>	<u>42,343</u>	<u>510,648</u>	<u>128,923</u>	<u>9,726,922</u>
<b>NET CHANGE IN FUND BALANCES</b>	(70,021)	(42,343)	(45,845)	(77,214)	(443,655)
<b>FUND BALANCES (DEFICIT) - BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(59,281)</u>
<b>FUND BALANCES (DEFICIT) - END OF YEAR</b>	<u>\$ (70,021)</u>	<u>\$ (42,343)</u>	<u>\$ (45,845)</u>	<u>\$ (77,214)</u>	<u>\$ (502,936)</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, 2025

SCHEDULE 5

	Truants Alternative/Optional Education - FY25				Early Childhood Block Grant - FY24			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final			Original	Final		
<b>REVENUES</b>								
State sources	\$ 226,048	\$ 226,048	\$ 226,048	\$ -	\$ 1,958,193	\$ 2,153,275	\$ 395,031	\$ (1,758,244)
Federal sources	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total revenues	<u>226,048</u>	<u>226,048</u>	<u>226,048</u>	<u>-</u>	<u>1,958,193</u>	<u>2,153,275</u>	<u>395,031</u>	<u>(1,758,244)</u>
<b>EXPENDITURES</b>								
Instructional services:								
Salaries and benefits	224,068	225,403	193,801	31,602	1,670,918	1,748,710	301,143	1,447,567
Purchased services	1,263	-	1,778	(1,778)	71,016	62,988	78	62,910
Supplies and materials	717	645	-	645	25,600	59,757	34,732	25,025
Pension expense	-	-	956	(956)	-	-	5,343	(5,343)
Intergovernmental:								
Payments to other governments	-	-	-	-	190,659	270,340	64,680	205,660
Capital outlay	-	-	-	-	-	11,480	-	11,480
Total expenditures	<u>226,048</u>	<u>226,048</u>	<u>196,535</u>	<u>29,513</u>	<u>1,958,193</u>	<u>2,153,275</u>	<u>405,976</u>	<u>1,747,299</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>29,513</u>	<u>\$ 29,513</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(10,945)</u>	<u>\$ (10,945)</u>
<b>FUND BALANCES (DEFICIT) - BEGINNING OF YEAR</b>			<u>47,352</u>				<u>9,544</u>	
<b>FUND BALANCES (DEFICIT) - END OF YEAR</b>			<u>\$ 76,865</u>				<u>\$ (1,401)</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, 2025

SCHEDULE 5  
 (CONTINUED)

	Early Childhood Block Grant - FY25				McKinney Education for Homeless Children			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final			Original	Final		
<b>REVENUES</b>								
State sources	\$ 1,977,775	\$ 2,340,000	\$ 1,895,178	\$ (444,822)	\$ -	\$ -	\$ -	\$ -
Federal sources	-	-	-	-	210,960	210,960	95,793	(115,167)
Interest	-	-	-	-	-	-	-	-
Total revenues	<u>1,977,775</u>	<u>2,340,000</u>	<u>1,895,178</u>	<u>(444,822)</u>	<u>210,960</u>	<u>210,960</u>	<u>95,793</u>	<u>(115,167)</u>
<b>EXPENDITURES</b>								
Instructional services:								
Salaries and benefits	1,726,122	1,784,664	1,496,460	288,204	145,149	145,149	134,058	11,091
Purchased services	53,474	135,416	93,333	42,083	34,338	34,338	34,337	1
Supplies and materials	25,601	62,603	46,767	15,836	26,677	26,677	370	26,307
Pension expense	-	-	26,648	(26,648)	-	-	3,945	(3,945)
Intergovernmental:								
Payments to other governments	172,578	277,317	210,479	66,838	4,796	4,796	4,796	-
Capital outlay	-	80,000	-	80,000	-	-	-	-
Total expenditures	<u>1,977,775</u>	<u>2,340,000</u>	<u>1,873,687</u>	<u>466,313</u>	<u>210,960</u>	<u>210,960</u>	<u>177,506</u>	<u>33,454</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	21,491	<u>\$ 21,491</u>	<u>\$ -</u>	<u>\$ -</u>	(81,713)	<u>\$ (81,713)</u>
<b>FUND BALANCES (DEFICIT) - BEGINNING OF YEAR</b>			(1,401)				(16)	
<b>FUND BALANCES (DEFICIT) - END OF YEAR</b>			<u>\$ 20,090</u>				<u>\$ (81,729)</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, 2025

SCHEDULE 5  
 (CONTINUED)

	Regional Safe Schools				ROE/ISC Operations			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final			Original	Final		
<b>REVENUES</b>								
State sources	\$ 219,840	\$ 219,840	\$ 219,840	\$ -	\$ 340,382	\$ 340,382	\$ 340,382	\$ -
Federal sources	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	2,489	2,489
Total revenues	<u>219,840</u>	<u>219,840</u>	<u>219,840</u>	<u>-</u>	<u>340,382</u>	<u>340,382</u>	<u>342,871</u>	<u>2,489</u>
<b>EXPENDITURES</b>								
Instructional services:								
Salaries and benefits	213,569	219,840	168,804	51,036	259,216	262,439	249,285	13,154
Purchased services	1,198	-	1,994	(1,994)	64,666	58,788	60,278	(1,490)
Supplies and materials	5,073	-	-	-	5,000	9,155	8,238	917
Pension expense	-	-	2,298	(2,298)	-	-	12,580	(12,580)
Intergovernmental:								
Payments to other governments	-	-	-	-	10,000	10,000	10,000	-
Capital outlay	-	-	-	-	1,500	-	-	-
Total expenditures	<u>219,840</u>	<u>219,840</u>	<u>173,096</u>	<u>46,744</u>	<u>340,382</u>	<u>340,382</u>	<u>340,381</u>	<u>1</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>46,744</u>	<u>\$ 46,744</u>	<u>\$ -</u>	<u>\$ -</u>	<u>2,490</u>	<u>\$ 2,490</u>
<b>FUND BALANCES (DEFICIT) - BEGINNING OF YEAR</b>			<u>(8,224)</u>				<u>14,026</u>	
<b>FUND BALANCES (DEFICIT) - END OF YEAR</b>			<u>\$ 38,520</u>				<u>\$ 16,516</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, 2025

SCHEDULE 5  
 (CONTINUED)

	<u>Special Education for Infants and Families with Disabilities*</u>				<u>Pilot Regional Safe School Cooperative*</u>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final			Original	Final		
<b>REVENUES</b>								
State sources	\$ 2,887,225	\$ 2,887,225	\$ 2,603,639	\$ (283,586)	\$ 54,616	\$ 54,616	\$ 54,616	\$ -
Federal sources	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total revenues	<u>2,887,225</u>	<u>2,887,225</u>	<u>2,603,639</u>	<u>(283,586)</u>	<u>54,616</u>	<u>54,616</u>	<u>54,616</u>	<u>-</u>
<b>EXPENDITURES</b>								
Instructional services:								
Salaries and benefits	2,513,664	2,513,664	2,226,427	287,237	54,616	54,616	50,513	4,103
Purchased services	320,386	320,386	244,175	76,211	-	-	635	(635)
Supplies and materials	53,175	53,175	31,943	21,232	-	-	105	(105)
Pension expense	-	-	108,859	(108,859)	-	-	244	(244)
Intergovernmental:								
Payments to other governments	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	<u>2,887,225</u>	<u>2,887,225</u>	<u>2,611,404</u>	<u>275,821</u>	<u>54,616</u>	<u>54,616</u>	<u>51,497</u>	<u>3,119</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(7,765)</u>	<u>\$ (7,765)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>3,119</u>	<u>\$ 3,119</u>
<b>FUND BALANCES (DEFICIT) - BEGINNING OF YEAR</b>			<u>(478,525)</u>				<u>106,098</u>	
<b>FUND BALANCES (DEFICIT) - END OF YEAR</b>			<u>\$ (486,290)</u>				<u>\$ 109,217</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, 2025

SCHEDULE 5  
 (CONTINUED)

	Social Emotional Learning*				ARP - Homeless			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final			Original	Final		
<b>REVENUES</b>								
State sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal sources	80,000	146,770	135,792	(10,978)	155,911	155,911	66,092	(89,819)
Interest	-	-	-	-	-	-	-	-
Total revenues	<u>80,000</u>	<u>146,770</u>	<u>135,792</u>	<u>(10,978)</u>	<u>155,911</u>	<u>155,911</u>	<u>66,092</u>	<u>(89,819)</u>
<b>EXPENDITURES</b>								
Instructional services:								
Salaries and benefits	56,634	56,634	52,339	4,295	-	-	40,680	(40,680)
Purchased services	15,000	28,400	74,510	(46,110)	100,500	100,500	16,508	83,992
Supplies and materials	8,366	29,561	19,271	10,290	10,411	10,411	1,356	9,055
Pension expense	-	-	2,961	(2,961)	-	-	1,978	(1,978)
Intergovernmental:								
Payments to other governments	-	32,175	32,448	(273)	45,000	45,000	-	45,000
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	<u>80,000</u>	<u>146,770</u>	<u>181,529</u>	<u>(34,759)</u>	<u>155,911</u>	<u>155,911</u>	<u>60,522</u>	<u>95,389</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(45,737)</u>	<u>\$ (45,737)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>5,570</u>	<u>\$ 5,570</u>
<b>FUND BALANCES (DEFICIT) - BEGINNING OF YEAR</b>			<u>(88,215)</u>				<u>(5,570)</u>	
<b>FUND BALANCES (DEFICIT) - END OF YEAR</b>			<u>\$ (133,952)</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, 2025

SCHEDULE 5  
 (CONTINUED)

	Early Childhood - Birth to Five				Early Childhood - Birth to Three - FY24			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final			Original	Final		
<b>REVENUES</b>								
State sources	\$ 52,700	\$ 52,700	\$ 35,801	\$ (16,899)	\$ 1,575,000	\$ 1,575,000	\$ 286,889	\$ (1,288,111)
Federal sources	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total revenues	<u>52,700</u>	<u>52,700</u>	<u>35,801</u>	<u>(16,899)</u>	<u>1,575,000</u>	<u>1,575,000</u>	<u>286,889</u>	<u>(1,288,111)</u>
<b>EXPENDITURES</b>								
Instructional services:								
Salaries and benefits	7,000	7,000	20,327	(13,327)	951,718	951,718	35,350	916,368
Purchased services	37,700	37,700	10,440	27,260	294,967	250,718	36,475	214,243
Supplies and materials	8,000	8,000	18,610	(10,610)	278,583	297,723	294,212	3,511
Pension expense	-	-	-	-	-	-	1,702	(1,702)
Intergovernmental:								
Payments to other governments	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	49,732	74,841	56,742	18,099
Total expenditures	<u>52,700</u>	<u>52,700</u>	<u>49,377</u>	<u>3,323</u>	<u>1,575,000</u>	<u>1,575,000</u>	<u>424,481</u>	<u>1,150,519</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(13,576)</u>	<u>\$ (13,576)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(137,592)</u>	<u>\$ (137,592)</u>
<b>FUND BALANCES (DEFICIT) - BEGINNING OF YEAR</b>			<u>(25,350)</u>				<u>124,579</u>	
<b>FUND BALANCES (DEFICIT) - END OF YEAR</b>			<u>\$ (38,926)</u>				<u>\$ (13,013)</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, 2025

SCHEDULE 5  
 (CONTINUED)

	Early Childhood - Birth to Three - FY25				Early Childhood - Preschool for All Expansion - FY24			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final			Original	Final		
<b>REVENUES</b>								
State sources	\$ 1,575,000	\$ 1,575,000	\$ 1,350,000	\$ (225,000)	\$ 850,000	\$ 854,000	\$ 83,575	\$ (770,425)
Federal sources	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total revenues	<u>1,575,000</u>	<u>1,575,000</u>	<u>1,350,000</u>	<u>(225,000)</u>	<u>850,000</u>	<u>854,000</u>	<u>83,575</u>	<u>(770,425)</u>
<b>EXPENDITURES</b>								
Instructional services:								
Salaries and benefits	1,381,570	1,415,891	1,263,959	151,932	429,562	433,562	70,225	363,337
Purchased services	173,550	135,799	142,000	(6,201)	110,268	110,268	25,451	84,817
Supplies and materials	19,880	23,310	23,578	(268)	41,735	41,735	33,831	7,904
Pension expense	-	-	58,500	(58,500)	-	-	862	(862)
Intergovernmental:								
Payments to other governments	-	-	-	-	115,625	115,625	81,596	34,029
Capital outlay	-	-	-	-	152,810	152,810	25,256	127,554
Total expenditures	<u>1,575,000</u>	<u>1,575,000</u>	<u>1,488,037</u>	<u>86,963</u>	<u>850,000</u>	<u>854,000</u>	<u>237,221</u>	<u>616,779</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(138,037)</u>	<u>\$ (138,037)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(153,646)</u>	<u>\$ (153,646)</u>
<b>FUND BALANCES (DEFICIT) - BEGINNING OF YEAR</b>			<u>(13,013)</u>				<u>154,785</u>	
<b>FUND BALANCES (DEFICIT) - END OF YEAR</b>			<u>\$ (151,050)</u>				<u>\$ 1,139</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, 2025

SCHEDULE 5  
 (CONTINUED)

**Early Childhood - Preschool for All Expansion - FY25**

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		Budget - Over (Under)
<b>REVENUES</b>				
State sources	\$ 850,000	\$ 850,000	\$ 850,000	\$ -
Federal sources	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>850,000</u>	<u>850,000</u>	<u>850,000</u>	<u>-</u>
<b>EXPENDITURES</b>				
Instructional services:				
Salaries and benefits	637,817	674,001	462,203	211,798
Purchased services	76,500	66,845	46,984	19,861
Supplies and materials	37,529	20,000	17,667	2,333
Pension expense	-	-	8,759	(8,759)
Intergovernmental:				
Payments to other governments	85,625	80,425	-	80,425
Capital outlay	12,529	8,729	-	8,729
Total expenditures	<u>850,000</u>	<u>850,000</u>	<u>535,613</u>	<u>314,387</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	314,387	<u>\$ 314,387</u>
<b>FUND BALANCES (DEFICIT) - BEGINNING OF YEAR</b>			1,139	
<b>FUND BALANCES (DEFICIT) - END OF YEAR</b>			<u>\$ 315,526</u>	

CLINTON, JEFFERSON, MARION, AND WASHINGTON COUNTIES  
 REGIONAL OFFICE OF EDUCATION NO. 13  
 NONMAJOR SPECIAL REVENUE FUNDS  
 COMBINING BALANCE SHEET - CASH BASIS  
 JUNE 30, 2025

SCHEDULE 6

	<u>General Education Development</u>	<u>Bus Driver Training</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 7,948	\$ 18,886	\$ 26,834
<b>TOTAL ASSETS</b>	<u>7,948</u>	<u>18,886</u>	<u>26,834</u>
<b>FUND BALANCES</b>			
Restricted	<u>7,948</u>	<u>18,886</u>	<u>26,834</u>
<b>TOTAL FUND BALANCES</b>	<u>\$ 7,948</u>	<u>\$ 18,886</u>	<u>\$ 26,834</u>

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 - CASH BASIS  
 FOR THE YEAR ENDED JUNE 30, 2025

SCHEDULE 7

	<b>General Education Development</b>	<b>Bus Driver Training</b>	<b>Total</b>
<b>REVENUES</b>			
Local sources	\$ 5,385	\$ 4,401	\$ 9,786
State sources	-	1,889	1,889
Interest	24	707	731
Total revenues	<u>5,409</u>	<u>6,997</u>	<u>12,406</u>
<b>EXPENDITURES</b>			
Salaries and benefits	-	2,637	2,637
Purchased services	14	6,471	6,485
Supplies and materials	3,461	-	3,461
Pension expense	-	126	126
Total expenditures	<u>3,475</u>	<u>9,234</u>	<u>12,709</u>
<b>NET CHANGE IN FUND BALANCES (DEFICIT)</b>	1,934	(2,237)	(303)
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>6,014</u>	<u>21,123</u>	<u>27,137</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 7,948</u>	<u>\$ 18,886</u>	<u>\$ 26,834</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, 2025

SCHEDULE 8

	<u>Building</u>	<u>Transportation Reimbursement</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ (228,734)	\$ (54,245)	\$ (282,979)
<b>TOTAL ASSETS</b>	<u>(228,734)</u>	<u>(54,245)</u>	<u>(282,979)</u>
<b>NET DEFICIT</b>			
Unrestricted	<u>(228,734)</u>	<u>(54,245)</u>	<u>(282,979)</u>
<b>TOTAL NET DEFICIT</b>	<u>\$ (228,734)</u>	<u>\$ (54,245)</u>	<u>\$ (282,979)</u>

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, 2025

SCHEDULE 9

	<u>Building</u>	<u>Transportation Reimbursement</u>	<u>Total</u>
<b>OPERATING REVENUE</b>			
Charges for services	\$ 147,661	\$ 62,402	\$ 210,063
<b>OPERATING EXPENSES</b>			
Salaries and benefits	23,789	691	24,480
Purchased services	274,486	6,494	280,980
Supplies and materials	69,595	5,993	75,588
Pension expense	416	-	416
Capital outlay	10	2,500	2,510
Total operating expenses	<u>368,296</u>	<u>15,678</u>	<u>383,974</u>
<b>OPERATING INCOME</b>	<u>(220,635)</u>	<u>46,724</u>	<u>(173,911)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Interest income	5,539	-	5,539
Loan principal	(36,452)	-	(36,452)
Interest expense	(1,204)	-	(1,204)
Total nonoperating expenses, net	<u>(32,117)</u>	<u>-</u>	<u>(32,117)</u>
<b>CHANGE IN NET POSITION (DEFICIT)</b>	<u>(252,752)</u>	<u>46,724</u>	<u>(206,028)</u>
<b>NET POSITION (DEFICIT) - BEGINNING OF YEAR</b>	<u>24,018</u>	<u>(100,969)</u>	<u>(76,951)</u>
<b>NET DEFICIT - END OF YEAR</b>	<u>\$ (228,734)</u>	<u>\$ (54,245)</u>	<u>\$ (282,979)</u>

CLINTON, JEFFERSON, MARION, AND WASHINGTON COUNTIES  
 REGIONAL OFFICE OF EDUCATION NO. 13  
 FIDUCIARY FUNDS  
 COMBINING STATEMENT OF FIDUCIARY NET POSITION (DEFICIT) -  
 CUSTODIAL FUNDS - CASH BASIS  
 JUNE 30, 2025

SCHEDULE 10

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

CLINTON, JEFFERSON, MARION, AND WASHINGTON COUNTIES  
 REGIONAL OFFICE OF EDUCATION NO. 13  
 FIDUCIARY FUNDS  
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
 (DEFICIT) - CUSTODIAL FUNDS - CASH BASIS  
 FOR THE YEAR ENDED JUNE 30, 2025

SCHEDULE 11

	<u>Rend Lake Regional Delivery System and Vocational Board</u>	<u>Marion County School Facility Occupation Tax</u>	<u>Total</u>
<b>ADDITIONS</b>			
County school facility occupation tax	\$ -	\$ 3,361,660	\$ 3,361,660
Total additions	<u>-</u>	<u>3,361,660</u>	<u>3,361,660</u>
<b>DEDUCTIONS</b>			
Payments to other governments	-	3,361,679	3,361,679
Payments to local school districts	<u>-</u>	<u>2,481</u>	<u>2,481</u>
Total deductions	<u>-</u>	<u>3,364,160</u>	<u>3,364,160</u>
<b>CHANGE IN NET POSITION</b>	-	(2,500)	(2,500)
<b>NET POSITON (DEFICIT) - BEGINNING OF YEAR</b>	<u>(1,724)</u>	<u>2,500</u>	<u>776</u>
<b>NET DEFICIT - END OF YEAR</b>	<u>\$ (1,724)</u>	<u>\$ -</u>	<u>\$ (1,724)</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, 2025

SCHEDULE 12

Districts	Marion County School Facility Occupation Tax Distributions
Central City #133	\$ 172,203
Centralia City #135	587,471
Centralia High School #200	433,778
Iuka #7	148,501
Kell #2	40,220
Odin #722	144,479
Patoka #100	97,605
Raccoon #1	120,299
Salem Elementary #111	558,554
Salem HS #600	427,024
Sandoval #501	247,623
Selmaville #10	143,012
South Central #401	240,910
	<hr/>
Total	\$ 3,361,679