



**STATE OF ILLINOIS
HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33**

**FINANCIAL AUDIT
(In Accordance with the Uniform Guidance)
For the Year Ended June 30, 2023**

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

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33**

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**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33**

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**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
OFFICIALS**

Regional Superintendent
(current and during the audit period)

Ms. Jodi Scott

Assistant Regional Superintendent
(current and during the audit period)

Ms. Lori Loving

Offices are located at:

105 North E Street
Monmouth, Illinois 61462

932 Harrison Street
Galesburg, Illinois 61401

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
COMPLIANCE REPORT SUMMARY**

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

AUDITOR’S REPORTS

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

SUMMARY OF AUDIT FINDINGS

<u>Number of</u>	<u>This Audit</u>	<u>Prior Audit</u>
Audit findings	-	1
Repeated audit findings	-	1
Prior recommendations implemented or not repeated	1	3

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

SUMMARY OF FINDINGS AND QUESTIONED COSTS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
<i>Findings (Government Auditing Standards)</i>			
None			
<i>Findings and Questioned Costs (Federal Compliance)</i>			
None			
<i>Prior Audit Findings not Repeated (Government Auditing Standards)</i>			
2022-001	17	Inadequate Internal Control Procedures	Significant Deficiency

Prior Audit Findings not Repeated (Federal Compliance)

None

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
COMPLIANCE REPORT SUMMARY – (CONCLUDED)**

EXIT CONFERENCE

Since there were no findings and recommendations identified to discuss with Agency personnel, Henderson, Know, Mercer, and Warran Counties Regional Office of Education No. 33 did not request a formal exit conference at this time.

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
FINANCIAL STATEMENT REPORT SUMMARY**

The audit of the accompanying basic financial statements of Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33 was performed by Adelfia LLC.

Based on their audit, the auditors expressed an unmodified opinion on the Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33'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 Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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 Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33, as of June 30, 2023, and the respective changes in the cash basis financial position and, where applicable, cash flows thereof for the year then ended in accordance with cash basis of accounting 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 Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33, 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 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting as described in Note 1; this includes determining that the cash basis of accounting is an acceptable basis for 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 auditors' 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 Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33'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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Regional Office of Education No. 33'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 as a whole that collectively comprise the Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33's basic financial statements. The combining schedules of accounts, the budgetary comparison schedules, the combining fund financial statements, and the Schedule of Expenditures of Federal Awards, as required by Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) 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 were derived from and relate 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 schedules of accounts, the budgetary comparison schedules, the combining fund financial statements, and the Schedule of Expenditures of Federal Awards, as required by the Uniform Guidance 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 April 18, 2024, on our consideration of the Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33'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 Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33'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 Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33's internal control over financial reporting and compliance.

SIGNED ORIGINAL ON FILE

Chicago, Illinois
April 18, 2024



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

Honorable Frank J. Mautino
Auditor General
State of Illinois

As Special Assistant Auditors for the Auditor General, we have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33’s basic financial statements, and have issued our report thereon dated April 18, 2024.

Report on Internal Control Over Financial Reporting

Management of the Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33 is responsible for establishing and maintaining effective internal control over financial reporting (internal control).

In planning and performing our audit of the financial statements, we considered Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33’s internal control as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33’s internal control. Accordingly, we do not express an opinion on the effectiveness of Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33’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 second 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 Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33’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 Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33’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 Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

SIGNED ORIGINAL ON FILE

Chicago, Illinois

April 18, 2024



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Honorable Frank J. Mautino
Auditor General
State of Illinois

Report on Compliance for Each Major Federal Program

Opinion on Each Major Program

As Special Assistant Auditors for the Auditor General, we have audited Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33's with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Champaign and Ford Counties Regional Office of Education No. 9's major federal programs for the year ended June 30, 2023. The Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33 and to meet our other ethical responsibilities, in accordance with 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 on compliance for each major federal program. Our audit does not provide a legal determination of the Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33's compliance with the requirements of each major federal program as a whole.

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, 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 Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- obtain an understanding of the Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

SIGNED ORIGINAL ON FILE

Chicago, Illinois
April 18, 2024

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 33
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 SECTION I – SUMMARY OF AUDITOR’S RESULTS
 For the Year Ended June 30, 2023**

Financial Statements in accordance with Cash Basis

Type of auditor’s report issued: *Unmodified*

Internal control over financial reporting:
 Material weakness(es) identified? yes no
 Significant deficiency(ies) identified? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal Control over major federal programs:
 Material weakness(es) identified? yes no
 Significant deficiency(ies) identified? yes none reported

Type of auditor’s report issued on compliance for major federal programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes no

Identification of major federal programs:

<u>Federal Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
84.287C 84.425C, 84.425D, 84.425U, 84.425W	Twenty-First Century Community Learning Centers Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? yes no

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SECTION II - FINANCIAL STATEMENT FINDINGS
For the Year Ended June 30, 2023**

None

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SECTION III – FEDERAL AWARD FINDINGS
For the Year Ended June 30, 2023**

INSTANCES OF NONCOMPLIANCE:

None

SIGNIFICANT DEFICIENCIES:

None

MATERIAL WEAKNESSES:

None

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
For Year Ended June 30, 2023**

Not Applicable

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS NOT REPEATED
For the Year Ended June 30, 2023**

2022-001	Inadequate Internal Control Procedures	Not Repeated
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During the current audit, the Regional Office of Education No. 33 implemented corrective action and prepared and reviewed monthly bank reconciliations on a timely basis.

BASIC FINANCIAL STATEMENTS

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33

STATEMENT OF ACTIVITIES AND NET POSITION - CASH BASIS

As of and For the Year Ended June 30, 2023

FUNCTIONS/PROGRAMS	Program Receipts			Net (Disbursements) Receipts and Changes in Net Position		
	Disbursements	Charges for Services	Operating Grants and Contributions	Governmental Activities	Primary Government Business-Type Activities	Total
Primary Government:						
Governmental Activities:						
Instructional Services:						
Salaries and benefits	\$ 4,364,441	\$ 2,657	\$ 3,556,668	\$ (805,116)	\$ -	\$ (805,116)
Purchased services	856,705	15,375	711,334	(129,996)	-	(129,996)
Supplies and materials	705,186	19,931	622,417	(62,838)	-	(62,838)
Capital outlay	349,454	-	311,209	(38,245)	-	(38,245)
Intergovernmental:						
Payments to other governments	3,798,673	-	3,690,044	(108,629)	-	(108,629)
Administrative:						
On-behalf payments - State	312,572	-	-	(312,572)	-	(312,572)
Total governmental activities	10,387,031	37,963	8,891,672	(1,457,396)	-	(1,457,396)
Business-Type Activities:						
Fees for services	363,250	328,282	-	-	(34,968)	(34,968)
Total business-type activities	363,250	328,282	-	-	(34,968)	(34,968)
TOTAL PRIMARY GOVERNMENT	\$ 10,750,281	\$ 366,245	\$ 8,891,672	(1,457,396)	(34,968)	(1,492,364)
GENERAL RECEIPTS:						
Local sources				458,194	-	458,194
State sources				985,700	-	985,700
On-behalf payments - State				312,572	-	312,572
Interest earnings				18,032	-	18,032
Total general receipts				1,774,498	-	1,774,498
CHANGE IN NET POSITION				317,102	(34,968)	282,134
NET POSITION, BEGINNING OF YEAR				4,625,366	515,499	5,140,865
NET POSITION, END OF YEAR				\$ 4,942,468	\$ 480,531	\$ 5,422,999
CASH BASIS ASSETS, END OF YEAR						
Cash and cash equivalents				\$ 4,942,468	\$ 480,531	\$ 5,422,999
CASH BASIS NET POSITION, END OF YEAR						
Unrestricted				\$ 3,286,374	\$ 480,531	\$ 3,766,905
Restricted for educational purposes				1,656,094	-	1,656,094
TOTAL CASH BASIS NET POSITION				\$ 4,942,468	\$ 480,531	\$ 5,422,999

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

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33

STATEMENT OF CASH BASIS ASSETS AND FUND BALANCES AND CASH RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BASIS FUND BALANCES
GOVERNMENTAL FUNDS

As of and For the Year Ended June 30, 2023

	General Fund	Education Fund	Nonmajor Special Revenue Funds	Eliminations	Total Governmental Funds
RECEIPTS:					
Local sources	\$ 461,269	\$ 285,689	\$ 34,888	\$ -	\$ 781,846
State sources	985,700	6,976,116	1,263	-	7,963,079
Federal sources	-	1,628,604	-	-	1,628,604
On-behalf payments - State	312,572	-	-	-	312,572
Interest earnings	8,968	-	9,064	-	18,032
Total receipts	<u>1,768,509</u>	<u>8,890,409</u>	<u>45,215</u>	<u>-</u>	<u>10,704,133</u>
DISBURSEMENTS:					
Instructional services:					
Salaries and benefits	714,261	3,648,549	1,631	-	4,364,441
Purchased services	129,337	718,721	8,647	-	856,705
Supplies and materials	52,340	646,977	5,869	-	705,186
Intergovernmental:					
Payments to other governments	11	3,798,662	-	-	3,798,673
Administrative:					
On-behalf payments - State	312,572	-	-	-	312,572
Capital outlay	33,275	316,179	-	-	349,454
Total disbursements	<u>1,241,796</u>	<u>9,129,088</u>	<u>16,147</u>	<u>-</u>	<u>10,387,031</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>526,713</u>	<u>(238,679)</u>	<u>29,068</u>	<u>-</u>	<u>317,102</u>
OTHER FINANCING SOURCES (USES):					
Transfers in	-	8	-	(8)	-
Transfers out	(8)	-	-	8	-
Total other financing sources (uses)	<u>(8)</u>	<u>8</u>	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN CASH BASIS FUND BALANCE	526,705	(238,671)	29,068	-	317,102
CASH BASIS FUND BALANCE, BEGINNING OF YEAR	3,117,707	1,297,479	210,180	-	4,625,366
CASH BASIS FUND BALANCE, END OF YEAR	<u>\$ 3,644,412</u>	<u>\$ 1,058,808</u>	<u>\$ 239,248</u>	<u>\$ -</u>	<u>\$ 4,942,468</u>
CASH BASIS ASSETS, END OF YEAR					
Cash and cash equivalents	<u>\$ 3,644,412</u>	<u>\$ 1,058,808</u>	<u>\$ 239,248</u>	<u>\$ -</u>	<u>\$ 4,942,468</u>
CASH BASIS FUND BALANCE, END OF YEAR					
Restricted	\$ -	\$ 1,416,846	\$ 239,248	\$ -	\$ 1,656,094
Assigned	52,951	-	-	-	52,951
Unassigned	3,591,461	(358,038)	-	-	3,233,423
TOTAL CASH BASIS FUND BALANCE	<u>\$ 3,644,412</u>	<u>\$ 1,058,808</u>	<u>\$ 239,248</u>	<u>\$ -</u>	<u>\$ 4,942,468</u>

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

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33

STATEMENT OF CASH BASIS ASSETS AND NET POSITION AND CASH RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BASIS NET POSITION
PROPRIETARY FUNDS

As of and For the Year Ended June 30, 2023

	Business-Type Activities		TOTALS
	Enterprise Funds		
	Major	Nonmajor	
	Professional Development - Consortium	Proprietary Funds	
OPERATING RECEIPTS:			
Fees for services	\$ 307,513	\$ 20,769	\$ 328,282
Total operating receipts	<u>307,513</u>	<u>20,769</u>	<u>328,282</u>
OPERATING DISBURSEMENTS:			
Salaries and benefits	173,424	-	173,424
Purchased services	126,735	14,224	140,959
Supplies and materials	22,311	1,088	23,399
Capital outlay	18,468	7,000	25,468
Total operating disbursements	<u>340,938</u>	<u>22,312</u>	<u>363,250</u>
OPERATING LOSS	(33,425)	(1,543)	(34,968)
CASH BASIS NET POSITION, BEGINNING OF YEAR	<u>411,254</u>	<u>104,245</u>	<u>515,499</u>
CASH BASIS NET POSITION, END OF YEAR	<u>\$ 377,829</u>	<u>\$ 102,702</u>	<u>\$ 480,531</u>
CASH BASIS ASSETS, END OF YEAR			
Cash and cash equivalents	<u>\$ 377,829</u>	<u>\$ 102,702</u>	<u>\$ 480,531</u>
CASH BASIS NET POSITION, END OF YEAR			
Unrestricted	<u>\$ 377,829</u>	<u>\$ 102,702</u>	<u>\$ 480,531</u>

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

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33

STATEMENT OF CASH BASIS ASSETS AND FIDUCIARY NET POSITION AND CASH
ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH BASIS FIDUCIARY NET POSITION
FIDUCIARY FUNDS

As of and For the Year Ended June 30, 2023

	Custodial Funds
ADDITIONS:	
Local source income	\$ 10,246
Sales tax collections for other governments	8,263,074
State and federal grants	512,052
Total additions	<u>8,785,372</u>
DEDUCTIONS:	
Grant expenditures	571,728
Payments of sales tax to other governments	8,263,074
Total deductions	<u>8,834,802</u>
CHANGE IN CASH BASIS FIDUCIARY NET POSITION	(49,430)
CASH BASIS FIDUCIARY NET POSITION, BEGINNING OF YEAR	<u>147,293</u>
CASH BASIS FIDUCIARY NET POSITION, END OF YEAR	<u>\$ 97,863</u>
CASH BASIS ASSETS, END OF YEAR	
Cash and cash equivalents	<u>\$ 97,863</u>
CASH BASIS FIDUCIARY NET POSITION, END OF YEAR	
Restricted for other individuals, organizations and other governments	<u>\$ 97,863</u>

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

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33 was formed under the provisions of the State of Illinois, Illinois State Board of Education.

In 2023, the Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33 implemented Governmental Accounting Standards Board (GASB) Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payments*, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, and applicable sections of GASB No. 99, *Omnibus 2022*. The implementation of the GASB Statement No. 96 improves accounting and financial reporting for subscription-based information technology agreements by governments. The implementation of GASB Statement Nos. 94 and 99 did not have a significant effect on the Regional Office of Education No. 33's financial statements.

A. DATE OF MANAGEMENT'S REVIEW

The Henderson, Knox, Mercer, and Warren Counties ROE No. 33 has evaluated subsequent events through April 18, 2024, the date when the financial statements were available to be issued.

B. FINANCIAL REPORTING ENTITY

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; serving as the official advisor and assistant of school officers and teachers; conducting teachers institutes as well as aiding and encouraging the formation of other teachers' meetings and assisting in their management; evaluating the schools in the region; examining evidence of indebtedness; filing and keeping the returns of elections required to be returned to the Regional Superintendent's office; and filing and keeping 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. 33's districts; providing township treasurers with a list of district treasurers; inspecting and approving building plans which comply with State law; performing and reporting on annual building inspections; investigating bus drivers for valid bus driver permits and taking related action as may be required; maintaining a list of unfilled teaching positions; and carrying out other related duties required or permitted by law.

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

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Regional Superintendent is also responsible for apportionment and payment of funds received from the State for the districts in the region or seeing that no payments are made unless the treasurer has filed or renewed 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, 2023, the Regional Office of Education No. 33 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 Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33. Such activities are reported as a single special revenue fund (Education Fund).

C. SCOPE OF THE REPORTING ENTITY

The Regional Office of Education No. 33's reporting entity includes all related organizations for which they exercise oversight responsibility.

The Regional Office of Education No. 33 has developed criteria to determine whether outside agencies with activities that benefit the citizens of the region, 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. 33 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 districts and joint agreements have been determined not to be a part of the reporting entity after applying the criteria of exercising oversight, scope of public service, and special financing relationships, and they are therefore excluded from the accompanying financial statements because the Regional Office of Education No. 33 does not control the assets, operations, or management of the districts or joint agreements. In addition, the Regional Office of Education No. 33 is not aware of any entity that would exercise such oversight as to result in the Regional Office of Education No. 33 being considered a component unit of the entity.

D. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statement (the Statement of Activities and Net Position - Cash Basis) reports information on all of the Regional Office of Education No. 33's nonfiduciary activities of the primary government. For the most part, the effect of interfund activities has been removed from this statement. Governmental activities include programs supported primarily by State and federal grants and other intergovernmental receipts. The Regional Office of Education No. 33 has three business-type activities that rely on fees and charges for support.

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Regional Office of Education No. 33's government-wide financial statement presents a summary of governmental and business-type activities for the Regional Office of Education No. 33 accompanied by a total column. The statement 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 a specific function. Program receipts include 1) charges for services, and 2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function. It also presents the ending cash and net position balances.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds even though the latter are excluded from the government-wide financial statement. Major individual governmental 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 GASB Statement No. 34 in regard to interfund activities, such as transfers. Interfund activities between governmental funds and between governmental funds and proprietary funds appear as other financing sources/uses on the Governmental Fund Statement of Cash Basis Assets and Fund Balances and Cash Receipts, Disbursements, and Changes in Cash Basis Fund Balances and on the Proprietary Fund Statement of Cash Basis Assets and Net Position and Cash Receipts, Disbursements, and Changes in Cash Basis Net Position. All interfund transactions between governmental funds are eliminated in the government-wide financial statement. Interfund activities between governmental funds and business-type funds remain in the government-wide financial statement.

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

E. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The Regional Office of Education No. 33 maintains its financial records on the basis of cash receipts and disbursements and the financial statements of the Regional Office of Education No. 33 are prepared on that basis. The cash basis of accounting does not give effect to accounts receivable, accounts payable and accrued items. In addition, other economic assets, deferred outflows of resources, liabilities, and deferred inflows of resources that do not arise from a cash transaction or event are not reported. Accordingly, the financial statements do not present financial position and results of operations of the funds in accordance with U.S. generally accepted accounting principles.

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Under the terms of grant agreements, the Regional Office of Education No. 33 funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program disbursements are incurred, there are both restricted and unrestricted funding resources available to finance the program. It is the Regional Office of Education No. 33's policy to first apply cost-reimbursement grant resources to such programs, and then general revenues.

It is the policy of the Regional Office of Education No. 33 to have preference utilizing restricted funds first, then unrestricted. For unrestricted fund balance, committed funds are preferred to use first, then assigned, then unassigned funds (if any) as appropriate.

Proprietary funds distinguish operating receipts and disbursements from non-operating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All receipts and disbursements not meeting this definition are reported as non-operating receipts and disbursements.

F. FUND ACCOUNTING

The Regional Office of Education No. 33 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 resources allocated to and accounted for in individual funds are based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The Regional Office of Education No. 33 uses governmental, proprietary, and fiduciary funds.

GOVERNMENTAL FUNDS

Governmental funds are those through which most governmental functions typically are reported. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used.

As prescribed by GASB Statement No. 34, governmental fund reporting focuses on the major funds, rather than on the fund type. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements. Funds that do not meet the major fund determination requirements are reported in aggregate as nonmajor funds. The Regional Office of Education No. 33 reports the following major governmental funds:

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

General Fund – The General Fund is used to account for all financial resources that benefit all school districts in the Region except for those required to be accounted and reported for in other funds. The General Fund accounts include the following:

General Operations – This fund accounts for monies received for disbursements in connection with general administrative activities.

General State Aid – Accounts for monies received for, and payment of, disbursements for the general operations of the Regional Alternative School.

Even Start Local – Accounts for local grant monies received for, and payment of, disbursements incurred for the Even Start program.

High Roads Youth Programs – Accounts for local grant monies received for, and payment of, disbursements incurred for the High Roads Youth Programs.

Local Galesburg Community Foundation – Accounts for local grant monies received for, and payment of, disbursements incurred to educate students about the city of Galesburg, and the many opportunities that the community can offer them.

American College Test (ACT) Class – Accounts for the administration of classes to prepare students for the ACT.

Testing Center – Accounts for activity from PearsonVue for various testing.

Major Special Revenue Funds – Special revenue funds are used to account for and report the proceeds of specific receipt sources (other than fiduciary or 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:

McKinney Education for Homeless Children – Used to account for the McKinney Education for Homeless Children Grant, a program to facilitate the enrollment, attendance, and success of homeless youths in school.

Title II – Teacher Leadership – This program accounts for the purchasing of evaluation training for teachers and evaluator training for principals through Growth Through Learning Illinois.

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Title II – Teacher Quality – Used to account for funding to increase student achievement by elevating teacher and principal quality through recruitment, hiring, and retention strategies and to hold local education agencies and schools accountable for improvements in student academic achievement.

Regional Safe Schools – Used to account for an alternative schools program of centralized instructional programs for students with specialized needs.

Regional Safe Schools Cooperative – This program provides support for the individual needs and learning styles of students while focusing on twelve employability skills recognized by adult service agencies.

ROE/ISC Operations – Used to develop and implement a regional improvement plan.

Title I – Foundational Services – The Illinois State Board of Education Quality Assurance Process consists of an external visit to audit each school every few years and an internal review that each school must conduct annually. The Regional Office of Education No. 33 is charged with supporting and guiding schools through this complex school improvement process so that teaching and learning improve every year.

Truants Alternative Education – To establish and expand program options outside of regular school attendance to prevent students from becoming chronic truants or dropping out of school and to focus on employability skills for those 16-21 years of age.

State Free Lunch and Breakfast – Used to account for grant monies received for, and payment of, disbursements for the State Free Lunch and Breakfast Program.

National School Lunch Program – Used to account for grant monies received for, and payment of, disbursements for the National School Lunch Program.

School Breakfast Program – Used to account for grant monies received for, and payment of, disbursements for the School Breakfast Program.

Early Childhood and Early Childhood Block Grants – Used to account for State grant proceeds for the Early Childhood Education Block Grants.

Early Childhood – Monitoring – Accounts for the grant monies received for, and payment of, disbursements incurred for the Early Childhood – Monitoring Grant.

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Title IV 21st Century Community Learning Centers – Used to create community learning centers that provide academic enrichment opportunities for children, particularly students who attend high-poverty and low-performing schools, to meet State and local student standards in core academic subjects, to offer students a broad array of enrichment activities that can complement their regular academic programs, and to offer literacy and other educational services to the families of participating children.

Adult Education and Family Literacy – State Basic – Used to account for grant monies received for, and payment of, disbursements incurred for students in high school, General Educational Development, and computer classes with high reading levels.

Adult Education and Family Literacy – State Performance – Used to account for grant monies for formula-driven rewards for successful completion of the program.

Adult Education and Family Literacy – Pilot Grant – Used to account for grant monies received for, and payment, of disbursements to offer basic English language instruction through ESL classes for adult community members, whose primary language is not English.

Federal Adult Education – Basic – Used to account for federal grant monies received for, and payment of, education and literacy for adults.

Federal Adult Education – EL Civics – Used to account for federal grant monies received for, and payment of, education and literacy for adults about U.S. history, government, civic engagement, and the naturalization process.

Federal Adult Education – CURES – Used to account for federal grant monies received for, and payment of, coronavirus relief funds.

Adult Education – Bridges – Used to account for federal grant monies from Illinois Community College Board to create, support, or expand innovative bridge programs and services; support or create transition programs which improve student transitions to and through postsecondary education and into employment; create programs that promote equity and diversity among those served; and/or create programs and services that support individuals with disabilities.

Knox County Mental Health Board – Used to account for grant monies received to plan, fund, coordinate, and evaluate public services and facilities within Knox County to aid/treat persons with mental illness, developmental disabilities, and substance use/abuse issues.

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Workforce Innovation and Opportunity Act (WIOA) – Used to account for grant monies received to provide students identified as high school dropouts with resources to obtain employment or alternative education plans.

Elementary and Secondary School Emergency Relief Grant – Used to account for grant monies received from the Illinois State Board of Education for emergency relief funds to prevent, prepare for, and respond to the coronavirus threat.

IHSA Parent Café – Used to account for grant monies received for Parent Cafés. Parent Cafés are engaging, reflective discussions hosted by parents, for parents. They create a way for parents to share their wisdom and discuss challenges with their peers. Parent Leaders model leadership of each Parent Café. Parents Leaders facilitate Parent Cafés by building trusting relationships, offering social support, and developing connections with other parents. These efforts support the Head Start Program Performance Standards.

Workplace Skills Assessment – Used to account for grant monies received for an Adult Literacy Grant program offered by the Secretary of State/Illinois State Library Literacy Office and helps adults increase their reading, writing, math or English-language skills. These grants have a positive impact on the lives of recipients in areas such as citizenship, community participation, family life, and work life.

Governor’s Emergency Education Relief – Used to account for grant monies received under the Governor’s Emergency Relief Fund (GEER Fund), the U.S. Department of Education (Department) awards grants to Governors for the purpose of providing local educational agencies (LEAs), institutions of higher education (IHEs), and other education related entities with emergency assistance as a result of the Novel Coronavirus Disease 2019 (COVID-19).

Elementary and Secondary School Digital Equity – Used to account for grant monies received from the Illinois State Board of Education to assist school districts in closing the digital divide and enabling digital-age teaching and learning. School districts may use funds to provide students with technology tools and home internet access necessary for technology-rich remote learning experiences.

Community Partnership Grant – The purpose of the program is 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.

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

American Rescue Plan – Homeless Children and Youth – Used for purchasing materials, supplies and professional development to train teachers in the use of intensive literacy improvement programs.

American Rescue Plan – Elementary and Secondary School Emergency Relief Grant – Under the Elementary and Secondary School Emergency Relief III ARP Fund (ESSER III), the Department awards grants to State educational agencies (SEAs) for the purpose of providing local educational agencies (LEAs), including charter schools that are LEAs, with emergency relief funds to address the impact that Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools across the nation. LEAs must provide services to students and teachers in public schools as required under the American Rescue Plan Act of 2021.

Improving Nutrition Security for Students Grant – Used to specifically expand the capacity of the Galesburg School District Student Panty in providing nutritious and healthy food items as well as providing nutrition education for families and kitchen/cooking accessories.

Birth to Five Illinois Implementation Grant – Used to provide services for statewide quality improvement and workplace professional development programs for child care providers and practitioners.

CTE Education Career Pathway – Used to recruit students into the field of education, thus addressing the teacher shortage in Illinois.

The Regional Office of Education No. 33 reports the following nonmajor special revenue funds:

General Education Development – Used to account for fees and disbursements incidental to administering the high school equivalency testing program.

Bus Driver Training – Used to account for fees and disbursements incidental to conducting courses of instruction for school bus drivers pursuant to the standards established by the Illinois Secretary of State.

Institute – Used to account for examination, registration, and renewal fees for teaching licenses and to defray disbursements incidental to teachers' institutes, workshops and professional meetings.

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

PROPRIETARY FUNDS

Proprietary Funds – Proprietary funds account for receipts and disbursements related to services provided to organizations inside the Region on a cost-reimbursement basis. The Regional Office of Education No. 33 reports the following major proprietary fund:

Professional Development – Consortium – Used to account for monies from a joint effort between the Regional Office of Education No. 33 and the Regional Office of Education No. 26 to provide professional development courses to district teachers in the respective Regional Office’s regions.

The Regional Office of Education No. 33 reports the following nonmajor proprietary funds:

Staff Development – Used to account for local receipts and disbursements related to the development of staff.

Criminal Background Investigation – Accounts for the assessments received from the school districts to pay for the processing of background checks of substitute teachers and disbursements incurred providing this service to the school districts.

FIDUCIARY FUNDS

Custodial Funds – Custodial funds account for assets held by the Regional Office of Education No. 33 in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units. Custodial funds include the following:

School Facility Occupation Tax – Accounts for the assets held by the Regional Office of Education No. 33 to be distributed to local school districts. Monies are received from the State Comptroller for the School Facilities Occupation Tax and are distributed to the school districts.

Delabar CTE System – Accounts for the assets held by the Regional Office of Education No. 33 to be distributed to local school districts. Monies are received from the Illinois State Board of Education and local school districts.

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of cash on deposit and invested in money market accounts. The Regional Office of Education No. 33 considers all liquid investments with a maturity of three months or less when purchased to be cash equivalents.

H. GOVERNMENTAL FUND BALANCES

In the governmental fund financial statements, cash basis fund balances are classified as follows:

Nonspendable Fund Balance – The portion of a governmental fund’s fund balance that is not available to be spent, either short term or long term, due to either its form or legal restrictions. The Regional Office of Education No. 33 has no nonspendable fund balances.

Restricted Fund Balance – The portion of a governmental fund’s fund balance that is subject to external enforceable legal restrictions. The following Education Fund accounts’ fund balances are restricted by donor restrictions, grant agreements, or contracts: Title II – Teacher Leadership, Title II – Teacher Quality, Regional Safe Schools, Regional Safe Schools Cooperative, ROE/ISC Operations, Title I – Foundational Services, Truants Alternative Education, State Free Lunch and Breakfast, National School Lunch Program, School Breakfast Program, Early Childhood Grant (3705-00), Early Childhood Block Grant (3705-01), Early Childhood – Monitoring, Title IV 21st Century Community Learning Centers (4421-13), Adult Education and Family Literacy – State Performance, Adult Education and Family Literacy – Pilot Grant, Federal Adult Education – CURES, Adult Education – Bridges, Knox County Mental Health Board, IHSA Parent Café, Improving Nutrition Security for Students Grant, Birth to Five Illinois Implementation Grant, and CTE Education Career Pathway. The following fund balances are restricted by Illinois Statute: General Education Development, Bus Driver Training, and Institute.

Committed Fund Balance – The portion of a governmental fund’s fund balance with self-imposed constraints or limitations that have been placed at the highest level of decision making. The Regional Office of Education No. 33 has no committed fund balances.

Assigned Fund Balance – The portion of a governmental fund’s fund balance for which an intended use of resources has been denoted. The accounts presented with assigned fund balances are specified for a particular purpose by the Regional Superintendent. The Regional Office of Education No. 33 has assigned fund balances in the following General Fund accounts: Even Start Local, High Roads Youth Programs, Local Galesburg Community Foundation, American College Test (ACT) Class, and Testing Center.

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Unassigned Fund Balance – Available expendable financial resources in a governmental fund that are not designated for a specific purpose. The Regional Office of Education No. 33 has unassigned fund balances in the following General Fund accounts: General Operations and General State Aid. The following Education Fund accounts also have unassigned fund balances: McKinney Education for Homeless Children, Title IV 21st Century Community Learning Center (4421-15, 4421-19, and 4421-A3), Adult Education and Family Literacy – State Basic, Federal Adult Education – Basic, Federal Adult Education – EL Civics, Workforce Innovation and Opportunity Act (WIOA), Elementary and Secondary School Emergency Relief Grant, Community Partnership Grant, and American Rescue Plan – Elementary and Secondary School Emergency Relief Grant.

I. NET POSITION

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

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

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

J. COMPENSATED ABSENCES

The eligible employees of the Regional Office of Education No. 33 earn vacation days based on the number of full-time years worked as follows: 5 days for full-time employees during the first year, 10 days for full-time staff after 2 years, 15 days for full-time staff after 8 years, and 20 days for full-time staff after 12 years of continuous service. Vacation may not be taken in more than two weeks without prior approval. Employees may not carry forward any vacation time. Employees will also not be compensated for any unused vacation days.

Eligible employees receive up to 14 sick days annually that can accumulate to 360 days total for TRS employees and 221 days for IMRF employees. Upon resignation or dismissal, the ROE will not pay for unused sick time. Employees may use two of their sick days for personal business.

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
NOTES TO THE FINANCIAL STATEMENTS
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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. BUDGET INFORMATION

The Regional Office of Education No. 33 acts as the administrative agent for certain grant programs that are accounted for in the General and Education Funds. Certain programs have separate budgets and are required to report to the Illinois State Board of Education; however, none of the annual budgets have been legally adopted, nor are they required to be. Comparisons of budgeted and actual results are presented as supplementary information. Budgetary comparison schedules have been provided in supplementary schedules for the following funds:

McKinney Education for Homeless Children, Regional Safe Schools, Regional Safe Schools Cooperative, ROE/ISC Operations, Truants Alternative Education, Early Childhood Grant (3705-00), Early Childhood Block Grant (3705-01), Early Childhood – Monitoring, Title IV 21st Century Community Learning Center (4421-13, 4421-15, 4421-19, 4421-A3), Adult Education and Family Literacy – State Basic, Adult Education and Family Literacy – State Performance, Federal Adult Education – Basic, Federal Adult Education – EL Civics, Workforce Innovation and Opportunity Act (WIOA), Elementary and Secondary School Emergency Relief Grant, Workplace Skills Assessment, Governor’s Emergency Education Relief, Elementary and Secondary School Digital Equity, Community Partnership Grant, American Rescue Plan – Homeless Children and Youth, American Rescue Plan – Elementary and Secondary School Emergency Relief Grant, and CTE Education Career Pathway.

NOTE 2 – CASH AND CASH EQUIVALENTS

The *Illinois Compiled Statutes* authorize the Regional Office of Education No. 33 to make deposits and invest in U.S. Government, State of Illinois, and municipal securities; certificates of deposit or time savings deposits insured by the FDIC; mortgage notes, bonds, or debentures issued by the Federal Housing Administration; bonds and other obligations of the Federal National Mortgage Association; commercial paper rated within the three highest classifications by at least two standard rating services; credit union shares; and the Illinois Funds.

A. DEPOSITS

At June 30, 2023, the carrying amount of the Regional Office of Education No. 33’s government-wide and fiduciary fund deposits were \$5,422,999 and \$97,863, respectively, and the bank balances were \$5,935,244. Of the total bank balances as of June 30, 2023, \$501,000 was secured by federal depository insurance, \$5,173,701 was collateralized by securities pledged by the Regional Office of Education No. 33’s financial institution on behalf of the Regional Office, and \$260,543 was invested in the Illinois Funds Money Market Fund.

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NOTE 2 – CASH AND CASH EQUIVALENTS (Continued)

B. ILLINOIS FUNDS MONEY MARKET FUND

The Regional Office of Education No. 33 does not have a formal investment policy but requires that funds be invested solely in investments authorized by the Public Funds Investment Act, 30 ILCS 235/2. The Regional Office of Education No. 33's only investments are internally pooled in the Illinois Funds Money Market Fund. As of June 30, 2023, the Regional Office of Education No. 33 had investments with a carrying value of \$260,543 in the Illinois Funds Money Market Fund.

CREDIT RISK

At June 30, 2023, the Illinois Funds Money Market Fund had a Fitch's AAmmf rating. The pool is audited annually by an outside independent auditor and copies of the report are distributed to participants. Although not subject to direct regulatory oversight, the fund is administered by the Illinois State Treasurer in accordance with the provision of the Illinois Public Funds Investment Act, 30 ILCS 235. All investments are fully collateralized.

INTEREST RATE RISK

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

CONCENTRATION OF CREDIT RISK

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

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
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NOTE 3 – ILLINOIS MUNICIPAL RETIREMENT FUND

IMRF Plan Description

The Regional Office of Education No. 33's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and their beneficiaries. The Regional Office of Education No. 33's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. 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.

Benefits Provided

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

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

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

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

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NOTE 3 – ILLINOIS MUNICIPAL RETIREMENT FUND (Continued)

Employees Covered by Benefit Terms

As of December 31, 2022, the following employees were covered by the benefit terms:

	<u>IMRF</u>
Retirees and beneficiaries currently receiving benefits	12
Inactive plan members entitled to but not yet receiving benefits	58
Active plan members	<u>68</u>
Total	<u><u>138</u></u>

Contributions

As set by statute, the Regional Office of Education No. 33’s Regular Plan Members are required to contribute 4.50% 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 their own employees. The Regional Office of Education No. 33’s annual contribution rate for calendar year 2022 was 6.26%. For the fiscal year ended June 30, 2023, the Regional Office of Education No. 33 contributed \$154,104 to the plan. The Regional Office of Education No. 33 also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF’s Board of Trustees, while the supplemental retirement benefits rate is set by statute.

NOTE 4 – TEACHERS’ RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

The Regional Office of Education No. 33 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/fy2022>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

Benefits provided

TRS provides retirement, disability, and death benefits. Tier 1 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.

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
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NOTE 4 – TEACHERS’ RETIREMENT SYSTEM OF THE STATE OF ILLINOIS (Continued)

Tier 2 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 2 are identical to those of Tier 1. Death benefits are payable under a formula that is different than Tier 1.

Essentially all Tier 1 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 2 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 3 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 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the State of Illinois.

Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2023, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the Regional Office of Education No. 33.

On-behalf contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the Regional Office of Education No. 33.

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, 2023, were \$3,992.

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
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JUNE 30, 2023

NOTE 4 – TEACHERS’ RETIREMENT SYSTEM OF THE STATE OF ILLINOIS (Continued)

Federal and special trust fund contributions. When TRS members are paid from federal and special trust funds administered by the Regional Office of Education No. 33, there is a statutory requirement for the Regional Office of Education No. 33 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, 2023, the employer pension contribution was 10.49 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2023, salaries totaling \$203,677 were paid from federal and special trust funds that required employer contributions of \$21,366. Actual contributions made were \$20,464.

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. 33 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, 2023, the Regional Office of Education No. 33 made no payments to TRS for employer contributions due on salary increases in excess of 6 percent and no payments for sick leave days granted in excess of the normal annual allotment.

NOTE 5 – TEACHERS’ HEALTH INSURANCE SECURITY FUND

THIS Plan Description

The Regional Office of Education No. 33 participates in the Teachers’ Health Insurance Security (THIS) Fund. The THIS Fund is a non-appropriated trust fund held outside the State Treasury, with the State Treasurer as custodian. Additions deposited into the Trust are for the sole purpose of providing 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 Illinois Department of Central Management Services (CMS) as of July 1, 2013. The CMS administers the plan with the cooperation of the TRS.

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
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NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 5 – TEACHERS’ HEALTH INSURANCE SECURITY FUND (Continued)

Benefits Provided

The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.5) outlines the eligibility and 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 the 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 Fund.

A 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 the THIS Fund

The State of Illinois makes employer retiree health insurance contributions on behalf of the Regional Office of Education No. 33.

Employer contributions to the THIS Fund

The Regional Office of Education No. 33 also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.67 percent during the years ended June 30, 2023, and 2022 and 0.92 percent for the year ending June 30, 2021. For the year ended June 30, 2023, the Regional Office of Education No. 33 paid \$4,611 to the THIS Fund, which was 100 percent of the required contribution. For the years ended June 30, 2022, and 2021, the Regional Office of Education No. 33 paid \$3,607 and \$5,110 to the THIS Fund, respectively, which was 100 percent of the required contribution.

Further information on the 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.”

NOTE 6 – WESTERN AREA SCHOOL HEALTH BENEFIT PLAN (OPEB)

Plan Description

The Regional Office of Education No. 33 provides a single employer defined benefit OPEB plan by participating in the Western Area School Health Benefit Plan (the WAS Plan) as a member of the Western Area School Association. Benefit terms can be amended by the WAS Plan at any time. All full time, permanent employees and their spouses are eligible to participate in the plan and have the option to continue participation upon retirement. The WAS Plan is funded through the Western Area School Employee Benefit Trust, which is a trust that does not meet the criteria in paragraph 4 of statement 75 due to contributions made to the plan being revocable.

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 JUNE 30, 2023

NOTE 6 – WESTERN AREA SCHOOL HEALTH BENEFIT PLAN (OPEB) (Continued)

Eligibility Provisions

Full-Time Employees - IMRF

Tier I IMRF Full-Time employees:

Age 55 with at least 8 years of service (Reduced Pension)

Tier II IMRF Full-Time employees:

Age 62 with at least 10 years of service (Reduced Pension)

Full-Time Employees - TRS

Tier I TRS Full-Time employees:

Age 55 with at least 20 years of service (Reduced Pension)

Age 55 with at least 35 years of service (Full Pension)

Age 60 with at least 10 years of service (Full Pension)

Age 62 with at least 5 years of service (Full Pension)

Tier II TRS Full-Time employees:

Age 62 with at least 10 years of service (Reduced Pension)

Age 67 with at least 10 years of service (Full Pension)

Benefits Provided

The Regional Office of Education No. 33 provides continued health insurance coverage at the blended employer rate to all eligible retirees in accordance with Illinois Compiled Statutes, which creates an implicit subsidy of retiree health insurance. Benefits for the WAS Plan include Medical and prescription drug benefits under PPO and HSA plans. IMRF and TRS employees may continue health insurance in retirement; however, they are responsible for paying the full cost of the medical premium. Eligible spouse/dependent coverage terminates when retiree coverage terminates. Additional coverage is also provided for dental, vision and life insurance. IMRF and TRS employees may continue dental and vision insurance through the WAS Plan; however, they are responsible for paying the full cost of the insurance premium. IMRF and TRS employees may convert their life insurance policy to a policy directly through the WAS Plan, with the Regional Office of Education No. 33 no longer involved. They are responsible for paying the full cost of the life insurance premium.

Membership

At June 30, 2023 membership consisted of:

Inactive Employees Currently Receiving Benefit Payments	0
Inactive Employees Entitled to but Not Yet Receiving Benefit Payments	0
Active Employees	100
<u>Total</u>	<u>100</u>

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 33
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2023

NOTE 6 – WESTERN AREA SCHOOL HEALTH BENEFIT PLAN (OPEB) (Continued)

Funding Policy and Contributions

Benefits are paid by the WAS Plan for Medical, prescription drug, dental, vision and life benefits as they occur. The total OPEB liabilities are currently an unfunded obligation.

The Regional Office of Education No. 33 contributions to the WAS Plan for the fiscal year ended June 30, 2023, were \$521,205.

NOTE 7 – RISK MANAGEMENT

The Regional Office of Education No. 33 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. 33 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.

NOTE 8 – INTERFUND ACTIVITY

TRANSFERS

Transfers are generally made to provide supplemental funding or to move resources from the fund required to collect the resources to the fund required to expend the resources. Interfund transfers in/out at June 30, 2023, consist of the following individual transfers in/out to other funds in the governmental fund Statement of Cash Basis Assets and Fund Balances and Cash Receipts, Disbursements, and Changes in Cash Basis Fund Balances. The transfer balances between governmental funds were eliminated in the government-wide Statement of Activities and Net Position – Cash Basis.

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund:		
General State Aid	\$ -	\$ 8
Education Fund:		
Workplace Skills Assessment	<u>8</u>	<u>-</u>
	<u>\$ 8</u>	<u>\$ 8</u>

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
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NOTE 9 – LEASE COMMITMENTS

The Regional Office of Education No. 33 leases property located in Stronghurst, Illinois. An agreement commencing October 1, 2018, and extending to August 31, 2023, requires monthly lease payments of \$350. Lease payments for the year ended June 30, 2023, totaled \$4,200 under this agreement. For the purposes of determining future payments, the Regional Office of Education No. 33’s incremental borrowing rate of 7% was used.

The Regional Office of Education No. 33 leases a postage machine. An agreement commencing April 13, 2020, and extending to April 13, 2025, requires monthly lease payments of \$119. Lease payments for the year ended June 30, 2023, totaled \$1,428 under this agreement. For the purposes of determining future payments, the Regional Office of Education No. 33’s incremental borrowing rate of 7% was used.

The Regional Office of Education No. 33 leases a copier machine. An agreement commencing December 7, 2017, and extending to December 7, 2022, requires monthly lease payments of \$129. Lease payments for the year ended June 30, 2023, totaled \$775 under this agreement. For purposes of determining future payments, the Regional Office of Education No. 33’s used a calculated implicit rate of 14.07%.

Future minimum lease payments under these leases are as follows:

Year Ending	<u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 1,997	\$ 129	\$ 2,126	
2025	1,039	31	1,070	
	<u>\$ 3,036</u>	<u>\$ 160</u>	<u>\$ 3,196</u>	

NOTE 10 – ON-BEHALF PAYMENTS

The State of Illinois paid the following salaries, benefits, and contributions on behalf of the Regional Office of Education No. 33:

Regional Superintendent Salary	\$ 122,376
Assistant Regional Superintendent Salary	110,148
Regional Superintendent Benefits (includes State-paid insurance)	40,293
Assistant Regional Superintendent Benefits (includes State-paid insurance)	<u>39,755</u>
Total on-behalf payments	<u><u>\$ 312,572</u></u>

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 33
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2023

NOTE 10 – ON-BEHALF PAYMENTS (Continued)

Salary and benefit data for the Regional Superintendent and Assistant Regional Superintendents were calculated based on data provided by the Illinois State Board of Education (ISBE). These amounts have been reported in the accompanying governmental fund financial statements as State receipts and disbursements.

NOTE 11 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

At June 30, 2023, the following funds had deficit fund balances. They are expected to correct themselves in 2024, through payments from grantors and transfers from local funds.

<u>Education Fund</u>	<u>Amount</u>
McKinney Education for Homeless Children	\$ 6,310
Title IV 21st Century Community Learning Center (4421-15)	38,800
Title IV 21st Century Community Learning Center (4421-19)	70,359
Title IV 21st Century Community Learning Center (4421-A3)	127,663
Adult Education and Family Literacy - State Basic	33
Federal Adult Education - Basic	16,264
Federal Adult Education - EL Civics	12,312
Workforce Innovation and Opportunity Act (WIOA)	12,113
Elementary and Secondary School Emergency Relief Grant	3,322
Community Partnership Grant	52,032
American Rescue Plan - Elementary and Secondary School Emergency Relief Grant	18,830

SUPPLEMENTAL INFORMATION

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33

COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND CASH RECEIPTS,
DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES - GENERAL FUND ACCOUNTS

As of and For the Year Ended June 30, 2023

	General Operations	General State Aid	Even Start Local	High Roads Youth Programs	Local Galesburg Community Foundation
RECEIPTS:					
Local sources	\$ 392,614	\$ 55,000	\$ 8,000	\$ -	\$ 2,080
State sources	-	837,851	147,849	-	-
On-behalf payments - State	312,572	-	-	-	-
Interest earnings	8,968	-	-	-	-
Total receipts	<u>714,154</u>	<u>892,851</u>	<u>155,849</u>	<u>-</u>	<u>2,080</u>
DISBURSEMENTS:					
Instructional services:					
Salaries and benefits	192,066	395,986	126,209	-	-
Purchased services	75,920	31,697	18,116	-	1,505
Supplies and materials	10,020	13,121	22,456	-	-
Intergovernmental:					
Payments to other governments	11	-	-	-	-
Administrative:					
On-behalf payments - State	312,572	-	-	-	-
Capital outlay	1,669	29,661	1,945	-	-
Total disbursements	<u>592,258</u>	<u>470,465</u>	<u>168,726</u>	<u>-</u>	<u>1,505</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	121,896	422,386	(12,877)	-	575
OTHER FINANCING USES:					
Transfers out	-	(8)	-	-	-
CHANGE IN CASH BASIS FUND BALANCE	121,896	422,378	(12,877)	-	575
CASH BASIS FUND BALANCE, BEGINNING OF YEAR	<u>307,532</u>	<u>2,739,655</u>	<u>28,211</u>	<u>17,070</u>	<u>2,032</u>
CASH BASIS FUND BALANCE, END OF YEAR	<u>\$ 429,428</u>	<u>\$ 3,162,033</u>	<u>\$ 15,334</u>	<u>\$ 17,070</u>	<u>\$ 2,607</u>
CASH BASIS ASSETS, END OF YEAR					
Cash and cash equivalents	<u>\$ 429,428</u>	<u>\$ 3,162,033</u>	<u>\$ 15,334</u>	<u>\$ 17,070</u>	<u>\$ 2,607</u>
CASH BASIS FUND BALANCE, END OF YEAR					
Assigned	\$ -	\$ -	\$ 15,334	\$ 17,070	\$ 2,607
Unassigned	<u>429,428</u>	<u>3,162,033</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CASH BASIS FUND BALANCE	<u>\$ 429,428</u>	<u>\$ 3,162,033</u>	<u>\$ 15,334</u>	<u>\$ 17,070</u>	<u>\$ 2,607</u>

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33

COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND CASH RECEIPTS,
DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES - GENERAL FUND ACCOUNTS

As of and For the Year Ended June 30, 2023

	American College Test (ACT) Class	Testing Center	TOTALS
RECEIPTS:			
Local sources	\$ 500	\$ 3,075	\$ 461,269
State sources	-	-	985,700
On-behalf payments - State	-	-	312,572
Interest earnings	-	-	8,968
Total receipts	<u>500</u>	<u>3,075</u>	<u>1,768,509</u>
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	-	-	714,261
Purchased services	1,000	1,099	129,337
Supplies and materials	-	6,743	52,340
Intergovernmental:			
Payments to other governments	-	-	11
Administrative:			
On-behalf payments - State	-	-	312,572
Capital outlay	-	-	33,275
Total disbursements	<u>1,000</u>	<u>7,842</u>	<u>1,241,796</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	(500)	(4,767)	526,713
OTHER FINANCING USES:			
Transfers out	-	-	(8)
CHANGE IN CASH BASIS FUND BALANCE	(500)	(4,767)	526,705
CASH BASIS FUND BALANCE, BEGINNING OF YEAR	<u>11,678</u>	<u>11,529</u>	<u>3,117,707</u>
CASH BASIS FUND BALANCE, END OF YEAR	<u>\$ 11,178</u>	<u>\$ 6,762</u>	<u>\$ 3,644,412</u>
CASH BASIS ASSETS, END OF YEAR			
Cash and cash equivalents	<u>\$ 11,178</u>	<u>\$ 6,762</u>	<u>\$ 3,644,412</u>
CASH BASIS FUND BALANCE, END OF YEAR			
Assigned	\$ 11,178	\$ 6,762	\$ 52,951
Unassigned	-	-	3,591,461
TOTAL CASH BASIS FUND BALANCE	<u>\$ 11,178</u>	<u>\$ 6,762</u>	<u>\$ 3,644,412</u>

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33

COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND CASH RECEIPTS,
DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES - EDUCATION FUND ACCOUNTS

As of and For the Year Ended June 30, 2023

	McKinney Education for Homeless Children	Title II - Teacher Leadership	Title II - Teacher Quality	Regional Safe Schools	Regional Safe Schools Cooperative
RECEIPTS:					
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	59,362	40,317
Federal sources	18,332	-	-	-	-
Total receipts	18,332	-	-	59,362	40,317
DISBURSEMENTS:					
Instructional services:					
Salaries and benefits	13,656	-	-	54,759	34,896
Purchased services	2,417	-	-	1,569	3,656
Supplies and materials	1,274	-	-	996	3,398
Intergovernmental:					
Payments to other governments	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total disbursements	17,347	-	-	57,324	41,950
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	985	-	-	2,038	(1,633)
OTHER FINANCING SOURCES:					
Transfers in	-	-	-	-	-
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	985	-	-	2,038	(1,633)
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	(7,295)	396	171	6,419	240,679
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	\$ (6,310)	\$ 396	\$ 171	\$ 8,457	\$ 239,046
CASH BASIS ASSETS, END OF YEAR					
Cash and cash equivalents	\$ (6,310)	\$ 396	\$ 171	\$ 8,457	\$ 239,046
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR					
Restricted	\$ -	\$ 396	\$ 171	\$ 8,457	\$ 239,046
Unassigned	(6,310)	-	-	-	-
TOTAL CASH BASIS FUND BALANCE (DEFICIT)	\$ (6,310)	\$ 396	\$ 171	\$ 8,457	\$ 239,046

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33

COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND CASH RECEIPTS,
DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES - EDUCATION FUND ACCOUNTS

As of and For the Year Ended June 30, 2023

	ROE/ISC Operations	Title I - Foundational Services	Truants Alternative Education	State Free Lunch and Breakfast	National School Lunch Program
RECEIPTS:					
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	290,000	-	146,771	220	-
Federal sources	-	-	-	-	27,183
Total receipts	<u>290,000</u>	<u>-</u>	<u>146,771</u>	<u>220</u>	<u>27,183</u>
DISBURSEMENTS:					
Instructional services:					
Salaries and benefits	205,286	-	115,565	-	-
Purchased services	31,354	-	23,582	218	28,232
Supplies and materials	14,274	-	3,735	-	263
Intergovernmental:					
Payments to other governments	30,000	-	-	-	-
Capital outlay	5,630	-	-	-	-
Total disbursements	<u>286,544</u>	<u>-</u>	<u>142,882</u>	<u>218</u>	<u>28,495</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	3,456	-	3,889	2	(1,312)
OTHER FINANCING SOURCES:					
Transfers in	-	-	-	-	-
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	3,456	-	3,889	2	(1,312)
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	<u>10,134</u>	<u>2,085</u>	<u>1,688</u>	<u>752</u>	<u>7,502</u>
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	<u>\$ 13,590</u>	<u>\$ 2,085</u>	<u>\$ 5,577</u>	<u>\$ 754</u>	<u>\$ 6,190</u>
CASH BASIS ASSETS, END OF YEAR					
Cash and cash equivalents	<u>\$ 13,590</u>	<u>\$ 2,085</u>	<u>\$ 5,577</u>	<u>\$ 754</u>	<u>\$ 6,190</u>
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR					
Restricted	\$ 13,590	\$ 2,085	\$ 5,577	\$ 754	\$ 6,190
Unassigned	-	-	-	-	-
TOTAL CASH BASIS FUND BALANCE (DEFICIT)	<u>\$ 13,590</u>	<u>\$ 2,085</u>	<u>\$ 5,577</u>	<u>\$ 754</u>	<u>\$ 6,190</u>

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33

COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND CASH RECEIPTS,
DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES - EDUCATION FUND ACCOUNTS

As of and For the Year Ended June 30, 2023

	School Breakfast Program	Early Childhood Grant (3705-00)	Early Childhood Block Grant (3705-01)	Early Childhood - Monitoring	Title IV 21st Century Community Learning Center (4421 - 13)
RECEIPTS:					
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	2,666,315	1,484,263	1,647,160	-
Federal sources	15,667	-	-	-	52,788
Total receipts	15,667	2,666,315	1,484,263	1,647,160	52,788
DISBURSEMENTS:					
Instructional services:					
Salaries and benefits	-	262,197	1,102,033	298,599	14,146
Purchased services	15,463	94,031	203,237	74,876	7,661
Supplies and materials	-	74,810	113,484	81,551	3,845
Intergovernmental:					
Payments to other governments	-	2,351,605	-	1,312,920	3,450
Capital outlay	-	8,892	44,384	11,670	-
Total disbursements	15,463	2,791,535	1,463,138	1,779,616	29,102
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	204	(125,220)	21,125	(132,456)	23,686
OTHER FINANCING SOURCES:					
Transfers in	-	-	-	-	-
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	204	(125,220)	21,125	(132,456)	23,686
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	4,059	558,173	182,430	499,880	(16,772)
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	\$ 4,263	\$ 432,953	\$ 203,555	\$ 367,424	\$ 6,914
CASH BASIS ASSETS, END OF YEAR					
Cash and cash equivalents	\$ 4,263	\$ 432,953	\$ 203,555	\$ 367,424	\$ 6,914
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR					
Restricted	\$ 4,263	\$ 432,953	\$ 203,555	\$ 367,424	\$ 6,914
Unassigned	-	-	-	-	-
TOTAL CASH BASIS FUND BALANCE (DEFICIT)	\$ 4,263	\$ 432,953	\$ 203,555	\$ 367,424	\$ 6,914

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33

COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND CASH RECEIPTS,
DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES - EDUCATION FUND ACCOUNTS

As of and For the Year Ended June 30, 2023

	Title IV 21st Century Community Learning Center (4421 - 15)	Title IV 21st Century Community Learning Center (4421 - 19)	Title IV 21st Century Community Learning Center (4421 - A3)	Adult Education and Family Literacy - State Basic	Adult Education and Family Literacy - State Performance
RECEIPTS:					
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	148,520	89,537
Federal sources	249,731	496,910	201,035	-	-
Total receipts	<u>249,731</u>	<u>496,910</u>	<u>201,035</u>	<u>148,520</u>	<u>89,537</u>
DISBURSEMENTS:					
Instructional services:					
Salaries and benefits	195,208	375,761	210,921	142,377	48,114
Purchased services	10,977	28,014	19,416	5,998	12,299
Supplies and materials	33,469	56,133	90,635	206	22,471
Intergovernmental:					
Payments to other governments	10,019	27,284	7,726	-	-
Capital outlay	16,052	19,430	-	-	-
Total disbursements	<u>265,725</u>	<u>506,622</u>	<u>328,698</u>	<u>148,581</u>	<u>82,884</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	(15,994)	(9,712)	(127,663)	(61)	6,653
OTHER FINANCING SOURCES:					
Transfers in	-	-	-	-	-
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	(15,994)	(9,712)	(127,663)	(61)	6,653
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	<u>(22,806)</u>	<u>(60,647)</u>	<u>-</u>	<u>28</u>	<u>(4,822)</u>
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	<u>\$ (38,800)</u>	<u>\$ (70,359)</u>	<u>\$ (127,663)</u>	<u>\$ (33)</u>	<u>\$ 1,831</u>
CASH BASIS ASSETS, END OF YEAR					
Cash and cash equivalents	<u>\$ (38,800)</u>	<u>\$ (70,359)</u>	<u>\$ (127,663)</u>	<u>\$ (33)</u>	<u>\$ 1,831</u>
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR					
Restricted	\$ -	\$ -	\$ -	\$ -	\$ 1,831
Unassigned	<u>(38,800)</u>	<u>(70,359)</u>	<u>(127,663)</u>	<u>(33)</u>	<u>-</u>
TOTAL CASH BASIS FUND BALANCE (DEFICIT)	<u>\$ (38,800)</u>	<u>\$ (70,359)</u>	<u>\$ (127,663)</u>	<u>\$ (33)</u>	<u>\$ 1,831</u>

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33

COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND CASH RECEIPTS,
DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES - EDUCATION FUND ACCOUNTS

As of and For the Year Ended June 30, 2023

	Adult Education and Family Literacy - Pilot Grant	Federal Adult Education - Basic	Federal Adult Education - EL Civics	Federal Adult Education - CURES	Adult Education - Bridges
RECEIPTS:					
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	99,820
Federal sources	-	138,302	35,963	-	-
Total receipts	-	138,302	35,963	-	99,820
DISBURSEMENTS:					
Instructional services:					
Salaries and benefits	-	123,716	28,514	-	15,881
Purchased services	-	7,400	427	-	2,943
Supplies and materials	-	10,436	8,117	-	2,373
Intergovernmental:					
Payments to other governments	-	-	-	-	1,440
Capital outlay	-	-	-	-	-
Total disbursements	-	141,552	37,058	-	22,637
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	-	(3,250)	(1,095)	-	77,183
OTHER FINANCING SOURCES:					
Transfers in	-	-	-	-	-
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	-	(3,250)	(1,095)	-	77,183
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	1,672	(13,014)	(11,217)	24	34
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	\$ 1,672	\$ (16,264)	\$ (12,312)	\$ 24	\$ 77,217
CASH BASIS ASSETS, END OF YEAR					
Cash and cash equivalents	\$ 1,672	\$ (16,264)	\$ (12,312)	\$ 24	\$ 77,217
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR					
Restricted	\$ 1,672	\$ -	\$ -	\$ 24	\$ 77,217
Unassigned	-	(16,264)	(12,312)	-	-
TOTAL CASH BASIS FUND BALANCE (DEFICIT)	\$ 1,672	\$ (16,264)	\$ (12,312)	\$ 24	\$ 77,217

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33

COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND CASH RECEIPTS,
DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES - EDUCATION FUND ACCOUNTS

As of and For the Year Ended June 30, 2023

	Knox County Mental Health Board	Workforce Innovation and Opportunity Act (WIOA)	Elementary and Secondary School Emergency Relief Grant	IHSA Parent Café	Workplace Skills Assessment
RECEIPTS:					
Local sources	\$ 165,000	\$ 117,189	\$ -	\$ -	\$ -
State sources	-	-	-	-	10,888
Federal sources	-	-	743	-	-
Total receipts	<u>165,000</u>	<u>117,189</u>	<u>743</u>	<u>-</u>	<u>10,888</u>
DISBURSEMENTS:					
Instructional services:					
Salaries and benefits	126,773	69,807	-	-	10,788
Purchased services	17,842	8,177	1,300	-	120
Supplies and materials	17,754	1,913	2,022	-	75
Intergovernmental:					
Payments to other governments	-	-	-	-	-
Capital outlay	752	-	-	-	-
Total disbursements	<u>163,121</u>	<u>79,897</u>	<u>3,322</u>	<u>-</u>	<u>10,983</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	1,879	37,292	(2,579)	-	(95)
OTHER FINANCING SOURCES:					
Transfers in	-	-	-	-	8
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	1,879	37,292	(2,579)	-	(87)
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	<u>2,907</u>	<u>(49,405)</u>	<u>(743)</u>	<u>875</u>	<u>87</u>
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	<u>\$ 4,786</u>	<u>\$ (12,113)</u>	<u>\$ (3,322)</u>	<u>\$ 875</u>	<u>\$ -</u>
CASH BASIS ASSETS, END OF YEAR					
Cash and cash equivalents	<u>\$ 4,786</u>	<u>\$ (12,113)</u>	<u>\$ (3,322)</u>	<u>\$ 875</u>	<u>\$ -</u>
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR					
Restricted	\$ 4,786	\$ -	\$ -	\$ 875	\$ -
Unassigned	-	(12,113)	(3,322)	-	-
TOTAL CASH BASIS FUND BALANCE (DEFICIT)	<u>\$ 4,786</u>	<u>\$ (12,113)</u>	<u>\$ (3,322)</u>	<u>\$ 875</u>	<u>\$ -</u>

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33

COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND CASH RECEIPTS,
DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES - EDUCATION FUND ACCOUNTS

As of and For the Year Ended June 30, 2023

	Governor's Emergency Education Relief	Elementary and Secondary School Digital Equity	Community Partnership Grant	American Rescue Plan - Homeless Children and Youth	American Rescue Plan - Elementary and Secondary School Relief Grant
RECEIPTS:					
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-
Federal sources	24,832	13,717	196,646	18,600	32,005
Total receipts	24,832	13,717	196,646	18,600	32,005
DISBURSEMENTS:					
Instructional services:					
Salaries and benefits	-	-	116,067	-	44,972
Purchased services	-	917	53,529	4,074	1,226
Supplies and materials	-	1,827	22,839	-	3,798
Intergovernmental:					
Payments to other governments	24,832	-	-	-	-
Capital outlay	-	674	45,321	-	791
Total disbursements	24,832	3,418	237,756	4,074	50,787
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	-	10,299	(41,110)	14,526	(18,782)
OTHER FINANCING SOURCES:					
Transfers in	-	-	-	-	-
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	-	10,299	(41,110)	14,526	(18,782)
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	-	(10,299)	(10,922)	(14,526)	(48)
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	\$ -	\$ -	\$ (52,032)	\$ -	\$ (18,830)
CASH BASIS ASSETS, END OF YEAR					
Cash and cash equivalents	\$ -	\$ -	\$ (52,032)	\$ -	\$ (18,830)
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR					
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned	-	-	(52,032)	-	(18,830)
TOTAL CASH BASIS FUND BALANCE (DEFICIT)	\$ -	\$ -	\$ (52,032)	\$ -	\$ (18,830)

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33

COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND CASH RECEIPTS,
DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES - EDUCATION FUND ACCOUNTS

As of and For the Year Ended June 30, 2023

	Improving Nutrition Security for Students Grant	Birth to Five Illinois Implementation Grant	CTE Education Career Pathway	TOTALS
RECEIPTS:				
Local sources	\$ 3,500	\$ -	\$ -	\$ 285,689
State sources	-	-	292,943	6,976,116
Federal sources	-	106,150	-	1,628,604
Total receipts	<u>3,500</u>	<u>106,150</u>	<u>292,943</u>	<u>8,890,409</u>
DISBURSEMENTS:				
Instructional services:				
Salaries and benefits	-	13,443	25,070	3,648,549
Purchased services	-	37,938	19,828	718,721
Supplies and materials	-	36,885	38,394	646,977
Intergovernmental:				
Payments to other governments	-	-	29,386	3,798,662
Capital outlay	878	17,855	143,850	316,179
Total disbursements	<u>878</u>	<u>106,121</u>	<u>256,528</u>	<u>9,129,088</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	2,622	29	36,415	(238,679)
OTHER FINANCING SOURCES:				
Transfers in	-	-	-	8
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	2,622	29	36,415	(238,671)
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	-	-	-	1,297,479
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	<u>\$ 2,622</u>	<u>\$ 29</u>	<u>\$ 36,415</u>	<u>\$ 1,058,808</u>
CASH BASIS ASSETS, END OF YEAR				
Cash and cash equivalents	<u>\$ 2,622</u>	<u>\$ 29</u>	<u>\$ 36,415</u>	<u>\$ 1,058,808</u>
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR				
Restricted	\$ 2,622	\$ 29	\$ 36,415	\$ 1,416,846
Unassigned	-	-	-	(358,038)
TOTAL CASH BASIS FUND BALANCE (DEFICIT)	<u>\$ 2,622</u>	<u>\$ 29</u>	<u>\$ 36,415</u>	<u>\$ 1,058,808</u>

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 33

BUDGETARY COMPARISON SCHEDULE
 EDUCATION FUND ACCOUNT
 MCKINNEY EDUCATION FOR HOMELESS CHILDREN

For the year ended June 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
Federal sources	\$ 16,668	\$ 20,181	\$ 18,332
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	12,689	12,689	13,656
Purchased services	2,975	2,975	2,417
Supplies and materials	1,004	1,004	1,274
Capital outlay	-	3,513	-
Total disbursements	16,668	20,181	17,347
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	-	-	985
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	-	-	(7,295)
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	\$ -	\$ -	\$ (6,310)

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 33

BUDGETARY COMPARISON SCHEDULE
 EDUCATION FUND ACCOUNT
 REGIONAL SAFE SCHOOLS

For the year ended June 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
State sources	\$ 59,362	\$ 59,362	\$ 59,362
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	57,342	57,342	54,759
Purchased services	1,327	1,327	1,569
Supplies and materials	693	693	996
Total disbursements	59,362	59,362	57,324
CHANGE IN CASH BASIS FUND BALANCE	-	-	2,038
CASH BASIS FUND BALANCE, BEGINNING OF YEAR	-	-	6,419
CASH BASIS FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ 8,457

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 33

BUDGETARY COMPARISON SCHEDULE
 EDUCATION FUND ACCOUNT
 REGIONAL SAFE SCHOOLS COOPERATIVE

For the year ended June 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
State sources	\$ 40,317	\$ 40,317	\$ 40,317
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	36,422	35,122	34,896
Purchased services	2,695	2,695	3,656
Supplies and materials	1,200	2,500	3,398
Total disbursements	40,317	40,317	41,950
CHANGE IN CASH BASIS FUND BALANCE	-	-	(1,633)
CASH BASIS FUND BALANCE, BEGINNING OF YEAR	-	-	240,679
CASH BASIS FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ 239,046

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 33

BUDGETARY COMPARISON SCHEDULE
 EDUCATION FUND ACCOUNT
 ROE/ISC OPERATIONS

For the year ended June 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
State sources	\$ 300,638	\$ 300,638	\$ 290,000
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	229,374	221,374	205,286
Purchased services	26,964	28,464	31,354
Supplies and materials	8,500	15,000	14,274
Intergovernmental:			
Payments to other governments	30,000	30,000	30,000
Capital outlay	5,800	5,800	5,630
Total disbursements	<u>300,638</u>	<u>300,638</u>	<u>286,544</u>
CHANGE IN CASH BASIS FUND BALANCE	-	-	3,456
CASH BASIS FUND BALANCE, BEGINNING OF YEAR	-	-	10,134
CASH BASIS FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,590</u>

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 33

BUDGETARY COMPARISON SCHEDULE
 EDUCATION FUND ACCOUNT
 TRUANTS ALTERNATIVE EDUCATION

For the year ended June 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
State sources	\$ 142,539	\$ 146,771	\$ 146,771
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	115,394	119,576	115,565
Purchased services	22,645	22,695	23,582
Supplies and materials	4,500	4,500	3,735
Total disbursements	142,539	146,771	142,882
CHANGE IN CASH BASIS FUND BALANCE	-	-	3,889
CASH BASIS FUND BALANCE, BEGINNING OF YEAR	-	-	1,688
CASH BASIS FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ 5,577

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 33

BUDGETARY COMPARISON SCHEDULE
 EDUCATION FUND ACCOUNT
 EARLY CHILDHOOD GRANT (3705-00)

For the year ended June 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
State sources	\$ 2,564,879	\$ 2,782,380	\$ 2,666,315
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	324,428	288,891	262,197
Purchased services	37,601	137,513	94,031
Supplies and materials	11,545	144,306	74,810
Intergovernmental:			
Payments to other governments	2,191,305	2,200,555	2,351,605
Capital outlay	-	11,115	8,892
Total disbursements	<u>2,564,879</u>	<u>2,782,380</u>	<u>2,791,535</u>
CHANGE IN CASH BASIS FUND BALANCE	-	-	(125,220)
CASH BASIS FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>558,173</u>
CASH BASIS FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 432,953</u>

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 33

BUDGETARY COMPARISON SCHEDULE
 EDUCATION FUND ACCOUNT
 EARLY CHILDHOOD BLOCK GRANT (3705-01)

For the year ended June 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
State sources	\$ 1,359,256	\$ 1,534,561	\$ 1,484,263
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	1,164,259	1,139,459	1,102,033
Purchased services	154,645	214,695	203,237
Supplies and materials	37,852	136,907	113,484
Capital outlay	2,500	43,500	44,384
Total disbursements	<u>1,359,256</u>	<u>1,534,561</u>	<u>1,463,138</u>
CHANGE IN CASH BASIS FUND BALANCE	-	-	21,125
CASH BASIS FUND BALANCE, BEGINNING OF YEAR	-	-	<u>182,430</u>
CASH BASIS FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 203,555</u>

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33

BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNT
EARLY CHILDHOOD - MONITORING

For the year ended June 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
State sources	\$ 1,647,160	\$ 1,647,160	\$ 1,647,160
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	428,450	304,950	298,599
Purchased services	70,229	93,229	74,876
Supplies and materials	55,308	95,168	81,551
Intergovernmental:			
Payments to other governments	1,090,173	1,135,413	1,312,920
Capital outlay	3,000	18,400	11,670
Total disbursements	<u>1,647,160</u>	<u>1,647,160</u>	<u>1,779,616</u>
CHANGE IN CASH BASIS FUND BALANCE	-	-	(132,456)
CASH BASIS FUND BALANCE, BEGINNING OF YEAR	-	-	499,880
CASH BASIS FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 367,424</u>

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 33

BUDGETARY COMPARISON SCHEDULE
 EDUCATION FUND ACCOUNT
 TITLE IV 21ST CENTURY COMMUNITY LEARNING CENTER (4421-13)

For the year ended June 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
Federal sources	\$ 150,000	\$ 150,000	\$ 52,788
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	107,276	114,090	14,146
Purchased services	14,442	10,467	7,661
Supplies and materials	17,282	14,943	3,845
Intergovernmental:			
Payments to other governments	11,000	10,500	3,450
Total disbursements	<u>150,000</u>	<u>150,000</u>	<u>29,102</u>
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	-	-	23,686
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>(16,772)</u>
CASH BASIS FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,914</u>

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 33

BUDGETARY COMPARISON SCHEDULE
 EDUCATION FUND ACCOUNT
 TITLE IV 21ST CENTURY COMMUNITY LEARNING CENTER (4421-15)

For the year ended June 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
Federal sources	\$ 168,750	\$ 225,000	\$ 249,731
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	143,243	178,383	195,208
Purchased services	7,007	12,867	10,977
Supplies and materials	8,000	23,700	33,469
Intergovernmental:			
Payments to other governments	10,500	10,050	10,019
Capital outlay	-	-	16,052
Total disbursements	<u>168,750</u>	<u>225,000</u>	<u>265,725</u>
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	-	-	(15,994)
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	-	-	(22,806)
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (38,800)</u>

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 33

BUDGETARY COMPARISON SCHEDULE
 EDUCATION FUND ACCOUNT
 TITLE IV 21ST CENTURY COMMUNITY LEARNING CENTER (4421-19)

For the year ended June 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
Federal sources	\$ 337,500	\$ 450,000	\$ 496,910
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	263,290	350,322	375,761
Purchased services	16,938	23,841	28,014
Supplies and materials	20,722	41,287	56,133
Intergovernmental:			
Payments to other governments	36,550	34,550	27,284
Capital outlay	-	-	19,430
Total disbursements	<u>337,500</u>	<u>450,000</u>	<u>506,622</u>
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	-	-	(9,712)
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	-	-	(60,647)
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (70,359)</u>

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 33

BUDGETARY COMPARISON SCHEDULE
 EDUCATION FUND ACCOUNT
 TITLE IV 21ST CENTURY COMMUNITY LEARNING CENTER (4421-A3)

For the year ended June 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
Federal sources	\$ 600,000	\$ 600,000	\$ 201,035
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	466,819	466,819	210,921
Purchased services	42,469	42,469	19,416
Supplies and materials	49,412	49,412	90,635
Intergovernmental:			
Payments to other governments	41,300	41,300	7,726
Total disbursements	<u>600,000</u>	<u>600,000</u>	<u>328,698</u>
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	-	-	(127,663)
CASH BASIS FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (127,663)</u>

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 33

BUDGETARY COMPARISON SCHEDULE
 EDUCATION FUND ACCOUNT
 ADULT EDUCATION AND FAMILY LITERACY - STATE BASIC

For the year ended June 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
State sources	\$ 148,520	\$ 148,520	\$ 148,520
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	147,176	141,453	142,377
Purchased services	1,344	7,067	5,998
Supplies and materials	-	-	206
Total disbursements	148,520	148,520	148,581
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	-	-	(61)
CASH BASIS FUND BALANCE, BEGINNING OF YEAR	-	-	28
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	\$ -	\$ -	\$ (33)

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 33

BUDGETARY COMPARISON SCHEDULE
 EDUCATION FUND ACCOUNT
 ADULT EDUCATION AND FAMILY LITERACY - STATE PERFORMANCE

For the year ended June 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
State sources	\$ 66,690	\$ 83,690	\$ 89,537
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	52,034	49,034	48,114
Purchased services	11,960	11,960	12,299
Supplies and materials	2,696	22,696	22,471
Total disbursements	66,690	83,690	82,884
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	-	-	6,653
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	-	-	(4,822)
CASH BASIS FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ 1,831

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 33

BUDGETARY COMPARISON SCHEDULE
 EDUCATION FUND ACCOUNT
 FEDERAL ADULT EDUCATION - BASIC

For the year ended June 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
Federal sources	\$ 144,706	\$ 144,706	\$ 138,302
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	135,578	128,778	123,716
Purchased services	4,710	5,710	7,400
Supplies and materials	2,418	8,218	10,436
Capital outlay	2,000	2,000	-
Total disbursements	144,706	144,706	141,552
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	-	-	(3,250)
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	-	-	(13,014)
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	\$ -	\$ -	\$ (16,264)

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 33

BUDGETARY COMPARISON SCHEDULE
 EDUCATION FUND ACCOUNT
 FEDERAL ADULT EDUCATION - EL CIVICS

For the year ended June 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
Federal sources	\$ 39,815	\$ 39,815	\$ 35,963
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	35,802	29,778	28,514
Purchased services	-	-	427
Supplies and materials	4,013	10,037	8,117
Total disbursements	<u>39,815</u>	<u>39,815</u>	<u>37,058</u>
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	-	-	(1,095)
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	-	-	(11,217)
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (12,312)</u>

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 33

BUDGETARY COMPARISON SCHEDULE
 EDUCATION FUND ACCOUNT
 WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA)

For the year ended June 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
Local	\$ 108,000	\$ 108,000	\$ 117,189
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	94,994	94,994	69,807
Purchased services	10,976	10,976	8,177
Supplies and materials	2,030	2,030	1,913
Total disbursements	108,000	108,000	79,897
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	-	-	37,292
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	-	-	(49,405)
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	\$ -	\$ -	\$ (12,113)

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 33

BUDGETARY COMPARISON SCHEDULE
 EDUCATION FUND ACCOUNT
 ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF GRANT

For the year ended June 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
Federal sources	\$ 3,322	\$ 3,322	\$ 743
DISBURSEMENTS:			
Instructional services:			
Purchased services	-	200	1,300
Supplies and materials	22	422	2,022
Capital outlay	3,300	2,700	-
Total disbursements	3,322	3,322	3,322
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	-	-	(2,579)
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	-	-	(743)
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	\$ -	\$ -	\$ (3,322)

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33

BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNT
WORKPLACE SKILLS ASSESSMENT

For the year ended June 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
State sources	\$ 10,888	\$ 10,888	\$ 10,888
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	10,808	10,808	10,788
Purchased services	80	80	120
Supplies and materials	-	-	75
Total disbursements	10,888	10,888	10,983
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	(95)
OTHER FINANCING SOURCES:			
Transfers in	-	-	8
CHANGE IN CASH BASIS FUND BALANCE	-	-	(87)
CASH BASIS FUND BALANCE, BEGINNING OF YEAR	-	-	87
CASH BASIS FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ -

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 33

BUDGETARY COMPARISON SCHEDULE
 EDUCATION FUND ACCOUNT
 GOVERNOR'S EMERGENCY EDUCATION RELIEF

For the year ended June 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
Federal sources	\$ 81,750	\$ 81,750	\$ 24,832
DISBURSEMENTS:			
Intergovernmental:			
Payments to other governments	81,750	81,750	24,832
Total disbursements	81,750	81,750	24,832
CHANGE IN CASH BASIS FUND BALANCE	-	-	-
CASH BASIS FUND BALANCE, BEGINNING OF YEAR	-	-	-
CASH BASIS FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ -

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 33

BUDGETARY COMPARISON SCHEDULE
 EDUCATION FUND ACCOUNT
 ELEMENTARY AND SECONDARY SCHOOL DIGITAL EQUITY

For the year ended June 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
Federal sources	\$ 23,631	\$ 23,631	\$ 13,717
DISBURSEMENTS:			
Instructional services:			
Purchased services	6,090	6,090	917
Supplies and materials	11,675	11,675	1,827
Capital outlay	5,866	5,866	674
Total disbursements	23,631	23,631	3,418
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	-	-	10,299
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	-	-	(10,299)
CASH BASIS FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ -

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 33

BUDGETARY COMPARISON SCHEDULE
 EDUCATION FUND ACCOUNT
 COMMUNITY PARTNERSHIP GRANT

For the year ended June 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
Federal sources	\$ 323,529	\$ 323,529	\$ 196,646
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	211,198	146,198	116,067
Purchased services	75,114	87,714	53,529
Supplies and materials	34,817	42,217	22,839
Capital outlay	2,400	47,400	45,321
Total disbursements	<u>323,529</u>	<u>323,529</u>	<u>237,756</u>
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	-	-	(41,110)
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>(10,922)</u>
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (52,032)</u>

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 33

BUDGETARY COMPARISON SCHEDULE
 EDUCATION FUND ACCOUNT
 AMERICAN RESCUE PLAN - HOMELESS CHILDREN AND YOUTH

For the year ended June 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
Federal sources	\$ 27,553	\$ 27,553	\$ 18,600
DISBURSEMENTS:			
Instructional services:			
Purchased services	13,000	13,000	4,074
Supplies and materials	14,553	14,553	-
Total disbursements	27,553	27,553	4,074
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	-	-	14,526
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	-	-	(14,526)
CASH BASIS FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ -

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 33

BUDGETARY COMPARISON SCHEDULE
 EDUCATION FUND ACCOUNT
 AMERICAN RESCUE PLAN - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF GRANT

For the year ended June 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
Federal sources	\$ 95,570	\$ 95,570	\$ 32,005
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	82,546	82,546	44,972
Purchased services	7,357	7,357	1,226
Supplies and materials	2,696	2,696	3,798
Capital outlay	2,971	2,971	791
Total disbursements	95,570	95,570	50,787
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	-	-	(18,782)
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	-	-	(48)
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	\$ -	\$ -	\$ (18,830)

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 33

BUDGETARY COMPARISON SCHEDULE
 EDUCATION FUND ACCOUNT
 CTE EDUCATION CAREER PATHWAY

For the year ended June 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
State sources	\$ 200,000	\$ 200,000	\$ 292,943
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	21,675	27,622	25,070
Purchased services	17,143	11,646	19,828
Supplies and materials	35,182	10,332	38,394
Intergovernmental:			
Payments to other governments	126,000	12,500	29,386
Capital outlay	-	137,900	143,850
Total disbursements	200,000	200,000	256,528
CHANGE IN CASH BASIS FUND BALANCE	-	-	36,415
CASH BASIS FUND BALANCE, BEGINNING OF YEAR	-	-	-
CASH BASIS FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ 36,415

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33

COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND CASH RECEIPTS,
DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS

As of and For the Year Ended June 30, 2023

	General Education Development	Bus Driver Training	Institute	TOTALS
RECEIPTS:				
Local sources	\$ 932	\$ 1,850	\$ 32,106	\$ 34,888
State sources	-	1,263	-	1,263
Interest earnings	-	-	9,064	9,064
Total receipts	<u>932</u>	<u>3,113</u>	<u>41,170</u>	<u>45,215</u>
DISBURSEMENTS:				
Instructional services:				
Salaries and benefits	-	1,631	-	1,631
Purchased services	-	735	7,912	8,647
Supplies and materials	5,000	-	869	5,869
Total disbursements	<u>5,000</u>	<u>2,366</u>	<u>8,781</u>	<u>16,147</u>
CHANGE IN CASH BASIS FUND BALANCE	(4,068)	747	32,389	29,068
CASH BASIS FUND BALANCE, BEGINNING OF YEAR	<u>6,773</u>	<u>21,561</u>	<u>181,846</u>	<u>210,180</u>
CASH BASIS FUND BALANCE, END OF YEAR	<u>\$ 2,705</u>	<u>\$ 22,308</u>	<u>\$ 214,235</u>	<u>\$ 239,248</u>
CASH BASIS ASSETS, END OF YEAR				
Cash and cash equivalents	<u>\$ 2,705</u>	<u>\$ 22,308</u>	<u>\$ 214,235</u>	<u>\$ 239,248</u>
CASH BASIS FUND BALANCE, END OF YEAR				
Restricted	<u>\$ 2,705</u>	<u>\$ 22,308</u>	<u>\$ 214,235</u>	<u>\$ 239,248</u>

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 33

COMBINING SCHEDULE OF CASH BASIS ASSETS AND NET POSITION AND CASH RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN CASH BASIS NET POSITION
 NONMAJOR PROPRIETARY FUNDS

As of and For the Year Ended June 30, 2023

	Business-Type Activities Enterprise Funds		TOTALS
	Staff Development	Criminal Background Investigation	
OPERATING RECEIPTS:			
Fees for services	\$ 5,933	\$ 14,836	\$ 20,769
Total operating receipts	<u>5,933</u>	<u>14,836</u>	<u>20,769</u>
OPERATING DISBURSEMENTS:			
Purchased services	6,326	7,898	14,224
Supplies and materials	1,088	-	1,088
Capital outlay	-	7,000	7,000
Total operating disbursements	<u>7,414</u>	<u>14,898</u>	<u>22,312</u>
OPERATING LOSS	(1,481)	(62)	(1,543)
CASH BASIS NET POSITION, BEGINNING OF YEAR	<u>44,830</u>	<u>59,415</u>	<u>104,245</u>
CASH BASIS NET POSITION, END OF YEAR	<u>\$ 43,349</u>	<u>\$ 59,353</u>	<u>\$ 102,702</u>
CASH BASIS ASSETS, END OF YEAR			
Cash and cash equivalents	<u>\$ 43,349</u>	<u>\$ 59,353</u>	<u>\$ 102,702</u>
CASH BASIS NET POSITION, END OF YEAR			
Unrestricted	<u>\$ 43,349</u>	<u>\$ 59,353</u>	<u>\$ 102,702</u>

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33

COMBINING SCHEDULE OF CASH BASIS ASSETS AND FIDUCIARY NET POSITION AND
CASH ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH BASIS FIDUCIARY NET POSITION
CUSTODIAL FUNDS

As of and For the Year Ended June 30, 2023

	School Facility Occupation Tax	Delabar CTE System	Total
ADDITIONS:			
Local source income	\$ -	\$ 10,246	\$ 10,246
Sales tax collections for other governments	8,263,074	-	8,263,074
State and federal grants	-	512,052	512,052
Total additions	<u>8,263,074</u>	<u>522,298</u>	<u>8,785,372</u>
DEDUCTIONS:			
Grant expenditures	-	571,728	571,728
Payments of sales tax to other governments	8,263,074	-	8,263,074
Total deductions	<u>8,263,074</u>	<u>571,728</u>	<u>8,834,802</u>
CHANGE IN CASH BASIS FIDUCIARY NET POSITION	-	(49,430)	(49,430)
CASH BASIS FIDUCIARY NET POSITION, BEGINNING OF YEAR	<u>249</u>	<u>147,044</u>	<u>147,293</u>
CASH BASIS FIDUCIARY NET POSITION, END OF YEAR	<u>\$ 249</u>	<u>\$ 97,614</u>	<u>\$ 97,863</u>
CASH BASIS ASSETS, END OF YEAR			
Cash and cash equivalents	<u>\$ 249</u>	<u>\$ 97,614</u>	<u>\$ 97,863</u>
CASH BASIS FIDUCIARY NET POSITION, END OF YEAR			
Restricted for other individuals, organizations and other governments	<u>\$ 249</u>	<u>\$ 97,614</u>	<u>\$ 97,863</u>

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor, Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
U.S. Department of Agriculture			
Passed-Through Illinois State Board of Education			
National School Lunch Program			
National School Lunch Program	10.555	22-4210-00	\$ 6,115
National School Lunch Program	10.555	23-4210-00	20,440
Total National School Lunch Program			<u>26,555</u>
School Breakfast Program			
School Breakfast Program	10.553	22-4220-00	3,444
School Breakfast Program	10.553	23-4220-00	12,223
Total School Breakfast Program			<u>15,667</u>
Total Child Nutrition Cluster			42,222
Pandemic Electronic Benefit Transfer (P-EBT) Administrative Costs			
	10.649	22-4210-BT	628
Total passed-through Illinois State Board of Education			<u>42,850</u>
Total U.S. Department of Agriculture			<u>42,850</u>
U.S. Department of Education			
Passed-Through Illinois Community College Board			
Adult Education - Basic Grants to States			
Federal Adult Education - Basic	84.002	684-01-1625	141,552
Federal Adult Education - EL Civics	84.002	684-01-1625	37,058
Total Adult Education - Basic Grants to States			<u>178,610</u>
Passed-Through Regional Office of Education No. 26			
Education for Homeless Children and Youth			
McKinney Education for Homeless Children	84.196A	23-4920-00	17,347
Education Stabilization Fund			
COVID-19 American Rescue Plan - Homeless Children and Youth	M 84.425W	22-4998-HM	4,074
Total passed-through Regional Office of Education No. 26			<u>21,421</u>
Passed-Through Illinois State Board of Education			
Twenty-First Century Community Learning Centers			
Title IV 21st Century Community Learning Center (4421-13)	M 84.287C	22-4421-13	30,320
Title IV 21st Century Community Learning Center (4421-15)	M 84.287C	22-4421-15	74,474
Title IV 21st Century Community Learning Center (4421-19)	M 84.287C	22-4421-19	115,433
Title IV 21st Century Community Learning Center (4421-15)	M 84.287C	23-4421-15	191,251
Title IV 21st Century Community Learning Center (4421-19)	M 84.287C	23-4421-19	391,189
Title IV 21st Century Community Learning Center (4421-A3)	M 84.287C	23-4421-A3	328,698
Total Twenty-First Century Community Learning Centers			<u>1,131,365</u>
Education Stabilization Fund			
COVID-19 Elementary and Secondary School Digital Equity	M 84.425C	22-4998-D2	3,418
COVID-19 Community Partnership Grant	M 84.425D	22-4998-CP	237,756
COVID-19 American Rescue Plan - Elementary and Secondary School Relief Grant	M 84.425U	22-4998-E3	50,787
COVID-19 Governor's Emergency Education Relief	M 84.425C	22-4998-JK	24,832
COVID-19 Elementary and Secondary School Emergency Relief Grant	M 84.425D	23-4998-E2	3,322
Total Education Stabilization Fund			<u>320,115</u>
Total passed-through Illinois State Board of Education			<u>1,451,480</u>
Passed-Through The Village Early Childhood			
Child Care and Development Block Grant			
COVID-19 Birth to Five Illinois Implementation Grant	93.575	23-4920-00	106,121
Total U.S. Department of Education			<u>1,757,632</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 1,800,482</u>

(M) Program was audited as a major program

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2023

NOTE 1 – REPORTING ENTITY BASIS OF PRESENTATION AND ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal award activity of Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33 under programs of the federal government for the year ended June 30, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Regional Office of Education No. 33, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Regional Office of Education No. 33.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the basis of cash receipts and disbursements, which is a basis of accounting other than U.S. generally accepted accounting principles. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33 has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.