



**STATE OF ILLINOIS
ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
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**

**ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49**

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**ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49**

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**ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
OFFICIALS**

Regional Superintendent
(current and during the audit period)

Ms. Tammy Muerhoff

Assistant Regional Superintendent
(current and during the audit period)

Mr. Jacob Smithers

Office is located at:

3561 60th Street Suite 310
Moline, IL 61265

**ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
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	2
Repeated audit findings	1	2
Prior recommendation implemented or not repeated	1	-

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>			
2023-001	15	Controls Over Financial Statement Preparation	Significant Deficiency
<i>Findings and Questioned Costs (Federal Compliance)</i>			
None			
<i>Prior Audit Findings not Repeated (Government Auditing Standards)</i>			
2022-002	19	Controls Over Timely Expenditure Report Submissions	Significant Deficiency
<i>Prior Audit Findings not Repeated (Federal Compliance)</i>			
2022-002	19	Controls Over Timely Expenditure Report Submissions	Significant Deficiency

**ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
COMPLIANCE REPORT SUMMARY – (CONCLUDED)**

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Agency personnel at an informal exit conference on July 29, 2025. Attending from the Regional Office of Education No. 49 were Tammy Muerhoff, Regional Superintendent; and Melissa Woeckener, Bookkeeper; and from Adelfia LLC was Carl Ong, Manager. The Regional Office did not request a formal exit conference at this time. Responses to the recommendations were provided by Tammy Muerhoff, Regional Superintendent, on October 8, 2025.

**ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
FINANCIAL STATEMENT REPORT SUMMARY**

The audit of the accompanying basic financial statements of Rock Island County Regional Office of Education No. 49 was performed by Adelfia LLC.

Based on their audit, the auditors expressed an unmodified opinion on the Rock Island County Regional Office of Education No. 49'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 Rock Island County Regional Office of Education No. 49, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Rock Island County Regional Office of Education No. 49'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, each major fund, and the aggregate remaining fund information of the Rock Island County Regional Office of Education No. 49, as of June 30, 2023, and the respective changes in the cash basis financial position 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 Rock Island County Regional Office of Education No. 49, 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 Rock Island County Regional Office of Education No. 49'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. 49's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Rock Island County Regional Office of Education No. 49's basic financial statements. The cash basis combining schedules of accounts, the budgetary comparison schedules, the combining fund financial statements, the Schedule of Cash Disbursements to School District Treasurers and Other Entities - School Facility Occupation Tax, 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, the Schedule of Cash Disbursements to School District Treasurers and Other Entities - School Facility Occupation Tax, 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 October 28, 2025, on our consideration of the Rock Island County Regional Office of Education No. 49'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 Rock Island County Regional Office of Education No. 49'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 Rock Island County Regional Office of Education No. 49's internal control over financial reporting and compliance.

SIGNED ORIGINAL ON FILE

Chicago, Illinois

October 28, 2025



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

Honorable Frank J. Mautino
Auditor General
State of Illinois

As Special Assistant Auditors for the Auditor General, we have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Rock Island County Regional Office of Education No. 49, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Rock Island County Regional Office of Education No. 49's basic financial statements, and we have issued our report thereon dated October 28, 2025.

Report on Internal Control Over Financial Reporting

Management of the Rock Island County Regional Office of Education No. 49 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 Rock Island County Regional Office of Education No. 49'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 cash basis financial statements, but not for the purpose of expressing an opinion on the effectiveness of Rock Island County Regional Office of Education No. 49's internal control. Accordingly, we do not express an opinion on the effectiveness of Rock Island County Regional Office of Education No. 49'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 preceding paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2023-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Rock Island County Regional Office of Education No. 49'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*.

Regional Office of Education No. 49's Response to the Finding

Government Auditing Standards requires the auditor to perform limited procedures on the Rock Island County Regional Office of Education No. 49's response to the finding identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The Rock Island County Regional Office of Education No. 49's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 Rock Island County Regional Office of Education No. 49'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 Rock Island County Regional Office of Education No. 49's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

SIGNED ORIGINAL ON FILE

Chicago, Illinois
October 28, 2025



**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 compliance by the Rock Island County Regional Office of Education No. 49 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 Rock Island County Regional Office of Education No. 49's major federal programs for the year ended June 30, 2023. The Rock Island County Regional Office of Education No. 49'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, Rock Island County Regional Office of Education No. 49 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 Rock Island County Regional Office of Education No. 49 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 Rock Island County Regional Office of Education No. 49'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 Rock Island County Regional Office of Education No. 49'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 Rock Island County Regional Office of Education No. 49'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 for 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 Rock Island County Regional Office of Education No. 49'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 Rock Island County Regional Office of Education No. 49'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 Rock Island County Regional Office of Education No. 49'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 Rock Island County Regional Office of

Education No. 49'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
October 28, 2025

**ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
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	Twenty-First Century Community Learning Centers

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

Auditee qualified as low-risk auditee? ☐ yes ☒ no

**ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SECTION II - FINANCIAL STATEMENT FINDINGS
For the Year Ended June 30, 2023**

FINDING 2023-001 – Controls over Financial Statement Preparation (Repeat of Findings 22-001, 21-001, 20-001, 19-001, 18-001, 17-001, 16-001, 15-001, 14-001, 13-001, 12-1, 11-1, 10-1, 09-1, 08-1, and 07-1)

CRITERIA/SPECIFIC REQUIREMENT:

The School Code 105 ILCS 5/2-3.17a allows a Regional Office of Education or Educational Service Center to utilize a cash basis, modified cash basis or generally accepted accounting principles (GAAP) basis of accounting to prepare the financial statements for audit. The Rock Island County Regional Office of Education No. 49 (ROE) has chosen to utilize the cash basis of accounting for financial statement reporting. The ROE is required to maintain a system of controls over the preparation of financial statements in accordance with its selected basis of accounting.

GASB Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis - for State and Local Governments* (Statement), states the focus of governmental and proprietary fund financial statements is on major funds. Fund statements should present the financial information of each major fund in a separate column. Nonmajor funds should be aggregated and displayed in a single column.

The reporting government’s main operating fund (the general fund or its equivalent) should always be reported as a major fund. Other individual governmental and enterprise funds should be reported in separate columns as major funds based on these criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total (assets, liabilities, and so forth) for all funds of that category or type (that is, total governmental or total enterprise funds), and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

In addition to funds that meet the major fund criteria, any other governmental or enterprise fund that the government’s officials believe is particularly important to financial statement users (for example, because of public interest or consistency) may be reported as a major fund.

CONDITION:

Rock Island County Regional Office of Education No. 49 does not have sufficient internal controls over the financial reporting process. While Regional Office of Education No. 49 maintains controls over the processing of most accounting transactions, there are not sufficient controls over the preparation of the financial statements for management or employees in the normal course of

**ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SECTION II - FINANCIAL STATEMENT FINDINGS
For the Year Ended June 30, 2023**

FINDING 2023-001 – Controls over Financial Statement Preparation (Repeat of Findings 22-001, 21-001, 20-001, 19-001, 18-001, 17-001, 16-001, 15-001, 14-001, 13-001, 12-1, 11-1, 10-1, 09-1, 08-1, and 07-1) (Concluded)

performing their assigned functions to prevent, or detect and correct, financial statement misstatements and disclosure omissions in a timely manner.

During our review of the Regional Office of Education No. 49's financial information prepared by the ROE, we noted that the Institute Fund met the criteria as a major fund; however, this fund was reported within the aggregate of nonmajor funds.

The Regional Office of Education No. 49 subsequently revised its financial statements to present the Institute Fund as a major fund.

EFFECT:

The Regional Office of Education No. 49 management or its employees, in the normal course of performing their assigned functions, may not prevent or detect financial statement misstatements and disclosure omissions in a timely manner.

CAUSE:

The Regional Office of Education No. 44's management indicated the exception noted was due to oversight.

RECOMMENDATION:

As part of internal control over the preparation of financial statements, the Regional Office of Education No. 49 should implement comprehensive preparation procedures to ensure the financial statements are complete and accurate. These procedures should be performed by a properly trained individual(s) possessing a thorough understanding of applicable cash basis of accounting principles, GASB pronouncements, and knowledge of the Regional Office of Education No. 49's activities and operations.

MANAGEMENT'S RESPONSE:

The Rock Island County Regional Office of Education No. 49 will identify and attend applicable courses and/or training sessions that will lend for more comprehensive preparation procedures implemented to ensure the accuracy and completion of financial statements.

**ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SECTION III – FEDERAL AWARD FINDINGS
For the Year Ended June 30, 2023**

INSTANCES OF NONCOMPLIANCE:

None noted

SIGNIFICANT DEFICIENCIES:

None noted

MATERIAL WEAKNESSES:

None noted

**ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
For the Year Ended June 30, 2023**

CORRECTIVE ACTION PLAN

FINDING 2023-001 – Controls over Financial Statement Preparation (Repeat of Findings 22-001, 21-001, 20-001, 19-001, 18-001, 17-001, 16-001, 15-001, 14-001, 13-001, 12-1, 11-1, 10-1, 09-1, 08-1, and 07-1)

CONDITION:

Rock Island County Regional Office of Education No. 49 does not have sufficient internal controls over the financial reporting process. While Regional Office of Education No. 49 maintains controls over the processing of most accounting transactions, there are not sufficient controls over the preparation of the financial statements for management or employees in the normal course of performing their assigned functions to prevent, or detect and correct, financial statement misstatements and disclosure omissions in a timely manner.

During our review of the Regional Office of Education No. 49's financial information prepared by the ROE, we noted that the Institute Fund met the criteria as a major fund; however, this fund was reported within the aggregate of nonmajor funds.

The Regional Office of Education No. 49 subsequently revised its financial statements to present the Institute Fund as a major fund.

PLAN:

The Rock Island County Regional Office of Education No. 49 will identify and attend applicable courses and/or training sessions that will lend for more comprehensive preparation procedures implemented to ensure the accuracy and completion of financial statements.

ANTICIPATED DATE OF COMPLETION:

June 30, 2026

CONTACT PERSON:

Ms. Tammy Muerhoff, Regional Superintendent of Schools

**ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS NOT REPEATED
For the Year Ended June 30, 2023**

2022-002	Controls Over Timely Expenditure Report Not Repeated Submissions
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During the current audit, the Regional Office of Education No. 49 implemented corrective action and expenditure reports were submitted timely.

BASIC FINANCIAL STATEMENTS

ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
CASH BASIS STATEMENT OF ACTIVITIES AND NET POSITION
As of and for the Year Ended June 30, 2023

FUNCTIONS/PROGRAMS	Disbursements	Program Receipts		Net (Disbursements) Receipts and Changes in Cash Basis Net Position		
		Charges for Services	Operating Grants and Contributions	Primary Government		
				Governmental Activities	Business-Type Activities	Total
PRIMARY GOVERNMENT						
Governmental activities:						
Instructional services:						
Salaries	\$ 1,577,461	\$ 38,437	\$ 1,780,712	\$ 241,688	\$ -	\$ 241,688
Benefits	239,479	7,201	272,348	40,070	-	40,070
Purchased services	866,289	32,479	760,424	(73,386)	-	(73,386)
Supplies and materials	43,243	-	50,502	7,259	-	7,259
Capital outlay	33,773	-	31,570	(2,203)	-	(2,203)
Intergovernmental:						
Payments to other governments	969,352	-	1,143,202	173,850	-	173,850
Administrative:						
On-behalf payments	426,665	-	-	(426,665)	-	(426,665)
Total governmental activities	4,156,262	78,117	4,038,758	(39,387)	-	(39,387)
Business-type activities:						
Professional development	116,962	124,602	-	-	7,640	7,640
Total business-type activities	116,962	124,602	-	-	7,640	7,640
TOTAL PRIMARY GOVERNMENT	\$ 4,273,224	\$ 202,719	\$ 4,038,758	(39,387)	7,640	(31,747)
General receipts:						
Local sources				83,495	-	83,495
State sources				251,440	-	251,440
On-behalf payments				426,665	-	426,665
Total general receipts				761,600	-	761,600
CHANGE IN CASH BASIS NET POSITION				722,213	7,640	729,853
CASH BASIS NET POSITION, BEGINNING BEGINNING OF YEAR				391,697	528,835	920,532
CASH BASIS NET POSITION, END OF YEAR				\$ 1,113,910	\$ 536,475	\$ 1,650,385
CASH BASIS NET POSITION						
Restricted				\$ 1,125,932	\$ -	\$ 1,125,932
Unrestricted				(12,022)	536,475	524,453
TOTAL CASH BASIS NET POSITION				\$ 1,113,910	\$ 536,475	\$ 1,650,385

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

ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN
CASH AND CASH EQUIVALENTS - GOVERNMENTAL FUNDS
As of and for the Year Ended June 30, 2023

	General Fund	Education Fund	Institute Fund	Nonmajor Special Revenue Funds	Total Governmental Funds
RECEIPTS					
Local sources	\$ 83,495	\$ -	\$ 73,122	\$ 4,995	\$ 161,612
State sources	251,440	3,235,419	-	1,279	3,488,138
Federal sources	-	802,060	-	-	802,060
On-behalf payments	426,665	-	-	-	426,665
Total receipts	<u>761,600</u>	<u>4,037,479</u>	<u>73,122</u>	<u>6,274</u>	<u>4,878,475</u>
DISBURSEMENTS					
Instructional services:					
Salaries	36,424	1,509,913	31,124	-	1,577,461
Benefits	2,716	230,932	5,831	-	239,479
Purchased services	195,206	643,505	20,931	6,647	866,289
Supplies and materials	421	42,822	-	-	43,243
Administrative:					
On-behalf payments	426,665	-	-	-	426,665
Intergovernmental:					
Payments to other governments	-	969,352	-	-	969,352
Capital outlay	7,004	26,769	-	-	33,773
Total disbursements	<u>668,436</u>	<u>3,423,293</u>	<u>57,886</u>	<u>6,647</u>	<u>4,156,262</u>
CHANGE IN CASH AND CASH EQUIVALENTS	93,164	614,186	15,236	(373)	722,213
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>4,084</u>	<u>247,653</u>	<u>120,204</u>	<u>19,756</u>	<u>391,697</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 97,248</u>	<u>\$ 861,839</u>	<u>\$ 135,440</u>	<u>\$ 19,383</u>	<u>\$ 1,113,910</u>
CASH BASIS FUND BALANCES					
Restricted	\$ -	\$ 971,109	\$ 135,440	\$ 19,383	\$ 1,125,932
Assigned	4,633	-	-	-	4,633
Unassigned	92,615	(109,270)	-	-	(16,655)
TOTAL CASH BASIS FUND BALANCES	<u>\$ 97,248</u>	<u>\$ 861,839</u>	<u>\$ 135,440</u>	<u>\$ 19,383</u>	<u>\$ 1,113,910</u>

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

ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN
CASH AND CASH EQUIVALENTS - PROPRIETARY FUNDS
As of and for the Year Ended June 30, 2023

	<u>Business-Type Activities</u>
	<u>Enterprise Fund - Workshops</u>
OPERATING RECEIPTS	
Charges for services	\$ 124,602
OPERATING DISBURSEMENTS	
Salaries	28,621
Benefits	7,269
Purchased services	78,797
Supplies and materials	2,275
Total operating disbursements	<u>116,962</u>
CHANGE IN CASH AND CASH EQUIVALENTS	7,640
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>528,835</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 536,475</u>
CASH BASIS NET POSITION	
Unrestricted	<u>\$ 536,475</u>

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

ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
STATEMENT OF CASH ADDITIONS, DEDUCTIONS, AND CHANGES IN
CASH AND CASH EQUIVALENTS - FIDUCIARY FUNDS
As of and for the Year Ended June 30, 2023

	<u>Custodial Fund - School Facility Occupation Tax</u>
ADDITIONS	
School Facility Occupation tax collections for school districts and other entities	\$ 14,809,548
DEDUCTIONS	
Payments to school districts and other entities	<u>14,820,038</u>
CHANGE IN CASH AND CASH EQUIVALENTS	(10,490)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>-</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ (10,490)</u></u>
CASH BASIS FIDUCIARY NET POSITION	
Unrestricted	<u><u>\$ (10,490)</u></u>

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

ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Rock Island County Regional Office of Education No. 49 was created when an Educational Service Region became a Regional Office of Education on August 7, 1995. The Rock Island County Regional Office of Education No. 49 operates under the School Code (105 ILCS 5/3 and 5/3A). The Regional Office of Education No. 49 encompasses Rock Island County, Illinois. A Regional Superintendent of Schools serves as Chief Administrative Officer of the Rock Island County Regional Office of Education No. 49 and is elected pursuant to 105 ILCS 5/3 and 5/3A of the School Code. The principal financial duty of the Regional Superintendent is to receive and distribute monies due to school districts from general state aid, state categorical grants, and various other sources.

The functions of the Rock Island County Regional Office of Education No. 49 also include, but are not limited to, the following:

- Processing teacher licensures;
- Teaching initial and refresher classes for school bus drivers within the Rock Island County Regional Office of Education No. 49;
- Review life/safety requirements for schools in conjunction with the State of Illinois;
- Issuing newsletters regarding new Illinois life/safety requirements;
- Monitoring compliance with State laws and Department of Education policies and procedures;
- Providing directions to teachers and school officials on science, art, and teaching methods;
- Implementing the Illinois State Board of Education's (ISBE) Policy Programs; and
- Encouraging camaraderie among teachers through the teachers' institute.

A. Principles Used to Determine the Scope of the Reporting Entity

The Rock Island County Regional Office of Education No. 49's reporting entity includes all related organizations for which it exercises oversight responsibility.

The Rock Island County Regional Office of Education No. 49 has developed criteria to determine whether outside agencies with activities which benefit the citizens of the Rock Island County Regional Office of Education No. 49, including joint agreements which serve pupils from numerous school districts, should be included within its financial reporting entity. The criteria include but are not limited to, whether the Rock Island County Regional Office of Education No. 49 exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of

ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships.

The Rock Island County Regional Office of Education No. 49 has determined that no outside agency meets the above criteria and, therefore, no agency has been included as a component unit in the Regional Office of Education No. 49's financial statements. In addition, the Rock Island County Regional Office of Education No. 49 is not aware of any entity which would exercise such oversight which would result in the Rock Island County Regional Office of Education No. 49 being considered a component unit of the entity.

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

B. Basis of Presentation

Government-wide Financial Statement

The government-wide financial statement (i.e., Cash Basis Statement of Activities and Net Position) reports information on all of the nonfiduciary activities of the Rock Island County Regional Office of Education No. 49. For the most part, the effect of interfund activity has been removed from this statement. Governmental activities, which are normally supported by intergovernmental and local revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for services.

The Cash Basis Statement of Activities and Net Position demonstrates the degree to which the direct disbursements of a given function or segment is offset by program receipts. Direct disbursements are those clearly identifiable with a specific function. Program receipts include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function, and 2) grants, contributions and interest restricted to meeting the operational requirements or capital requirements of a particular function. Other items not properly included among program receipts are reported instead as general receipts.

ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Cash Basis Statement of Activities and Net Position presents Rock Island County Regional Office of Education No. 49's nonfiduciary net position. Net position is reported in the following categories/components:

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

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

Fund Financial Statements

Separate financial statements are provided for governmental, proprietary, and fiduciary funds, even though the latter are excluded from the government-wide financial statement. Major individual governmental funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and presented in a single column.

The Rock Island County Regional Office of Education No. 49 reports the following major governmental funds:

General Fund - This fund is used to account for resources traditionally associated with government which are not required, legally or by sound financial management, to be accounted for in another fund. The General Fund accounts include the following:

General State Aid - This program accounts for general State aid monies.

General Fund - This fund accounts for on-behalf payments made by Rock Island County and the State on the Rock Island County Regional Office of Education No. 49's behalf.

Cafeteria Plan - This fund accounts for funds collected through payroll deductions from participating employees. The Rock Island County Regional Office of Education No. 49 is responsible for reimbursing the cost of employees' medical expenses.

Team Member of the Month - This fund accounts for donations received from local entities and is used for employee recognition.

ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

RIROE County School Facility Occupation Tax - This fund accounts for county school facility occupation tax monthly allocations provided by the Illinois Department of Revenue to the Rock Island County Regional Office of Education No. 49.

Special Revenue Funds - These 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. The Rock Island County Regional Office of Education No. 49's 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. The Rock Island County Regional Office of Education No. 49's Education Fund accounts include the following:

Title IV - 21st Century John Deere Middle School - This program accounts for grant monies received for, and payment of, disbursements of 21st Century program at John Deere Middle School.

Title IV - 21st Century Moline High School - This program accounts for grant monies received for, and payment of, disbursements of 21st Century program at Moline High School.

Title IV - 21st Century Glenview Middle School - This program accounts for grant monies received for, and payment of, disbursements of 21st Century program at Glenview Middle School.

Title IV - 21st Century Hanson Elementary School - This program accounts for grant monies received for, and payment of, disbursements of 21st Century program at Hanson Elementary School.

Title IV - 21st Century Wilson Middle School - This program accounts for grant monies received for, and payment of, disbursements of 21st Century program at Wilson Middle School.

Title IV - 21st Century United Township High School - This program accounts for grant monies received for, and payment of, disbursements of 21st Century program at United Township High School.

Early Childhood Ages 0-3 - This program accounts for grant monies received for, and payment of, disbursements of early childhood education for children ages 0-3.

ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Early Childhood Ages 3-5 - This program accounts for grant monies received for, and payment of, disbursements of early childhood education for children ages 3-5.

Truants Alternative and Optional Education - This program accounts for grant monies received for, and payment of, disbursements of Truants Alternative and Optional Education Program.

McKinney Education for Homeless Children - This program accounts for grant monies received for, and payment of, disbursements for programs for educating homeless children.

Early Childhood Preschool for All Expansion - This program accounts for grant monies received to help, develop, enhance, and expand preschool programs that are of high quality.

ROE Operations Fund - This program accounts for the operating fund of the Rock Island County Regional Office of Education No. 49.

Regional Safe Schools Program - This program accounts for grant monies received for, and payments of, the Regional Safe Schools Program.

Nutrition Curriculum - This program accounts for community foundation monies received for building and increasing nutrition curriculum materials among school districts in Scott County, Iowa, and Rock Island County, Illinois.

AdvancED - This program is used to account for a program through AdvancED, which provides accreditation that is designated specifically for education service agencies.

Early Childhood - Governors Emergency Education Relief (GEER) - This program accounts for emergency assistance provided by the Governor as a result of the Novel Coronavirus Disease 2019 (COVID-19).

Social Emotional Learning (SEL) Hub - This program is used to provide comprehensive services regarding social-emotional learning for students among school districts in the region.

ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Institute Fund - This fund is used to account for the stewardship of the assets held in trust for the benefit of the Rock Island County Regional Office of Education No. 49's teachers. Fees are collected from teacher license registrations. Monies are expended to conduct teachers' institutes, conferences, and workshops and defray expenses related to technology improvements and administrative processing of licenses. All funds generated remain restricted until expended only on the aforementioned activities.

Nonmajor Special Revenue Funds include the following:

General Education Development - This fund accounts for the administration of the General Education Development Testing Program. Receipts are received from testing and diploma fees.

School Bus Driver Training - This fund accounts for the stewardship of the assets held in trust in connection with the Bus Driver Training Program.

Proprietary Fund - The Rock Island County Regional Office of Education No. 49's proprietary fund is the Enterprise Workshops Fund. This fund is used to account for workshops provided by the Rock Island County Regional Office of Education No. 49.

Fiduciary Fund - Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and custodial funds. Trust funds are used to account for assets held by the Rock Island County Regional Office of Education No. 49 under a trust agreement, or equivalent arrangement that has certain characteristics, for individuals, private organizations, or other governments and are not available to support the Rock Island County Regional Office of Education No. 49's own programs. The Rock Island County Regional Office of Education No. 49 does not have any trust funds. The Rock Island County Regional Office of Education No. 49 fiduciary fund include the following:

Custodial Fund - This fund is used to report fiduciary activities that are not required to be reported in a trust fund. The Rock Island County Regional Office of Education No. 49's custodial fund accounts for amounts collected and distributed on behalf of another government or organization. The Rock Island County Regional Office of Education No. 49 maintains the following custodial fund:

ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

School Facility Occupation Tax - This fund accounts for one percent sales tax collected by Rock Island County for school facility maintenance and improvements to be distributed to the school districts within the county.

C. Measurement Focus and Basis of Accounting

The Rock Island County Regional Office of Education No. 49 maintains its financial records on the basis of cash receipts and disbursements and the financial statements of the Regional Office of Education 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 outflow of resources, liabilities, and deferred inflow of resources that do not arise from a cash transaction or event are not reported. Accordingly, the financial statements do not present financial position and results of operations of the funds in accordance with GAAP.

The Rock Island County Regional Office of Education No. 49 records on-behalf payments made by Rock Island County and the State as receipts and disbursements.

Under the terms of grant agreements, the Rock Island County Regional Office of Education No. 49 funds certain programs by a combination of specific cost-reimbursement grants and general receipts. Thus, when program disbursements are paid, there are both restricted and unrestricted cash basis net position available to finance the program. It is the Rock Island County Regional Office of Education No. 49's policy to first apply cost-reimbursement grant resources to such programs and then general receipts.

When a reimbursement in governmental funds can be paid using either restricted or unrestricted resources, the Rock Island County Regional Office of Education No. 49's policy is generally to first apply the disbursement toward restricted fund balance and then to unrestricted classification, committed, assigned, and then unassigned fund balances.

Proprietary funds distinguish operating receipts and disbursements from nonoperating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating receipts of the Rock Island County Regional Office of Education No. 49's Enterprise Fund are charges to customers for services provided in workshops. Operating disbursements for the Enterprise Fund include the cost of services, and administrative expenses. All receipts and disbursements not meeting this definition are reported as nonoperating receipts and disbursements.

ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Cash and Cash Equivalents

The Rock Island County Regional Office of Education No. 49 considers cash on hand, checking accounts, savings accounts, money market accounts, and short-term investments with maturity dates under 3 months to be cash and cash equivalents.

E. Governmental Cash Basis Fund Balance

Fund Balance is divided into five classifications based primarily on the extent to which the Regional Office of Education No. 49 is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classification are as follows:

Nonspendable fund balance - The portion of a governmental fund's net position that is not available to be spent, either short term or long term, in either form or through legal restrictions. There are no accounts presenting a nonspendable fund balance.

Restricted fund balance - The portion of a governmental fund's net position that is subject to external enforceable legal restrictions. The following accounts' fund balances are restricted by grant agreements or contracts: Education Fund - Early Childhood Ages 0-3, Early Childhood Ages 3-5, Truants Alternative and Optional Education, Early Childhood Preschool for All Expansion, ROE Operations Fund, Regional Safe Schools Program, Nutrition Curriculum, and AdvancED. The following fund balances are restricted by Illinois Statute: Institute, General Education Development, and School Bus Driver Training.

Committed fund balance - The portion of a governmental fund's net position with self-imposed constraints or limitations that have been placed at the highest level of decision making. There are no accounts presenting a committed fund balance.

Assigned fund balance - The portion of a governmental fund's net position to denote an intended use of resources. The accounts presented with assigned fund balances are specified for a particular purpose by the Regional Superintendent. The Rock Island County Regional Office of Education No. 49 has an assigned fund balance in the General Fund's Cafeteria Plan and Team Member of the Month.

ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Unassigned fund balance - Available expendable resources in a governmental fund that are not designated for a specific purpose. Unassigned fund balance may also include negative balances for any governmental fund if disbursements exceed amounts restricted, committed or assigned for these purposes. The unassigned fund balance is made up of the following: General Fund - General State Aid and RIROE County School Facility Occupation Tax, Education Fund - Title IV - 21st Century John Deere Middle School, Title IV - 21st Century Moline High School, Title IV - 21st Century Glenview Middle School, Title IV - 21st Century Wilson Middle School, Title IV - 21st Century United Township High School, McKinney Education for Homeless Children, and SEL Hub.

F. Employer Contributions to Pension and OPEB Plans

The Rock Island County Regional Office of Education No. 49 recognizes the disbursement for employer contributions to pension and other postemployment benefits (OPEB) plans when they are paid. As described in Notes 3 and 4, the employer contributions include portions for pension benefits and for OPEB.

G. Internal Activity

Transfers between governmental and business-type activities on the government-wide financial statement is reported in the same manner as general receipts.

Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the Cash Basis Statement of Activities and Net Position. Payments for interfund services provided and used are not eliminated.

Exchange transactions between funds are reported as receipts in the seller funds and as disbursements in the purchaser funds. Subsidies from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating receipts/disbursements in proprietary funds. Repayments from funds responsible for particular disbursements to the funds that initially paid for them are not presented in the financial statements.

H. Budgets

The Rock Island County Regional Office of Education No. 49 does not adopt a formal budget for all receipts and disbursements of the governmental funds

ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Concluded)

and is not required to do so. Certain programs administered by the Rock Island County Regional Office of Education No. 49 are subject to budget approval by ISBE including: Title IV - 21st Century John Deere Middle School, Title IV - 21st Century Moline High School, Title IV - 21st Century Glenview Middle School, Title IV - 21st Century Hanson Elementary School, Title IV - 21st Century Wilson Middle School, Title IV - 21st Century United Township High School, Early Childhood Ages 0-3, Early Childhood Ages 3-5, Truants Alternative and Optional Education, McKinney Education for Homeless Children, Early Childhood Preschool for All Expansion, ROE Operations Fund, Regional Safe Schools Program, Early Childhood - GEER, and SEL Hub.

I. New Accounting Pronouncements

In 2023, the Rock Island County Regional Office of Education No. 49 implemented GASB Statement No. 91, *Conduit Debt Obligations*, GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Available Payment Arrangements*, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, and applicable sections of GASB Statement No. 99, *Omnibus 2022*.

GASB Statement No. 91 provides a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. GASB Statement No. 94 intends to improve financial reporting by addressing issues related to public-private and public-public partnerships (PPPs) and provide guidance for accounting and financial reporting for availability payment arrangements (APAs). GASB Statement No. 96 provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). The portion of GASB Statement No. 99 intends to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees related to leases, public-private and public-public partnerships, and subscription-based information technology arrangements.

The implementation of GASB Statement Nos. 91, 94, 96, and 99 does not have a significant impact on the Rock Island County Regional Office of Education No. 49's financial statements.

ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 2 CASH AND CASH EQUIVALENTS

The deposits of Rock Island County Regional Office of Education No. 49 monies are governed by the provisions of the Illinois Compiled Statutes.

Deposits

At June 30, 2023, the carrying amount of the Rock Island County Regional Office of Education No. 49's deposits was \$1,620,256 and the bank balance was \$2,192,044.

Custodial Credit Risk - Custodial credit risk is the risk that in the event of a bank failure, the Rock Island County Regional Office of Education No. 49's deposits may not be returned. The Rock Island County Regional Office of Education No. 49 does not have a deposit policy for custodial credit risk. The Rock Island County Regional Office of Education No. 49's deposits were covered by FDIC insurance of \$250,000 at June 30, 2023 and additionally covered by collateral held by the financial institution in the Rock Island County Regional Office of Education No. 49's name.

Investments

The Rock Island County Regional Office of Education No. 49 does not have a formal investment policy. However, the Rock Island County Regional Office of Education No. 49 is authorized under the State of Illinois Public Funds Investment Act to invest in various financial instruments including Illinois Funds. At June 30, 2023 the Rock Island County Regional Office of Education No. 49 had investments with carrying and fair values of \$19,639 invested in the Illinois Funds Money Market Fund. The balance is included in the Institute Fund.

Credit Risk - At June 30, 2023, the Illinois Funds Money Market Fund had a Fitch's credit rating of AAmmf. The pool is audited annually by an outside independent auditor and copies of the report are distributed to participants. Although not subject to direct regulatory oversight, the fund is administered by the Illinois State Treasurer in accordance with the provisions of the Illinois Public Funds Investments 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 investment options with a competitive rate of return on fully collateralized investments and immediate access to 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.

ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 2 CASH AND CASH EQUIVALENTS (Concluded)

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.

A reconciliation of cash and cash equivalents is as follows:

	<u>Carrying Amount</u>
Governmental activities:	
Bank deposits	\$ 1,094,271
Illinois Funds	19,639
Business-type activities:	
Bank deposits	536,475
Fiduciary activities:	
Bank deposits	<u>(10,490)</u>
Total	<u>\$ 1,639,895</u>

NOTE 3 RETIREMENT FUND COMMITMENTS

The Rock Island County Regional Office of Education No. 49 participates in multiple retirements plans to provide retirement benefits to its employees. It should be noted that the actuarial accrued liabilities, deferred inflow of resources, and deferred outflow of resources are not recorded in the financial statements since the Rock Island County Regional Office of Education No. 49 uses the cash basis of accounting as disclosed in Note 1.

The retirement plans of the Rock Island County Regional Office of Education No. 49 include the Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF). Most funding for TRS is provided through payroll withholdings of certified employees and contributions made by the State of Illinois on-behalf of the Rock Island County Regional Office of Education No. 49. The Rock Island County Regional Office of Education No. 49 is required to contribute at an actuarially determined rate. Each retirement system is discussed below.

ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 3 RETIREMENT FUND COMMITMENTS (Continued)

Teachers' Retirement System of the State of Illinois

Plan Description

The Rock Island County Regional Office of Education No. 49 participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration.

TRS issues a publicly available financial report that can be obtained at <https://www.trsil.org/financial/acfrs/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.

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

**ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023**

NOTE 3 RETIREMENT FUND COMMITMENTS (Continued)

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 lumpsum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lumpsum 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, 2022, 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 Rock Island County Regional Office of Education No. 49.

On behalf contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the Rock Island County Regional Office of Education No. 49.

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 \$3,188.

Federal and special trust fund contributions. When TRS members are paid from federal and special trust funds administered by the Rock Island County Regional Office of Education No. 49, there is a statutory requirement for the Rock Island County Regional Office of Education No. 49 to pay an employer pension

ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 3 RETIREMENT FUND COMMITMENTS (Continued)

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 Rock Island County Regional Office of Education No. 49 pension contribution was 10.49 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2023, no contributions were required for salaries made from federal and special trust funds.

Employer retirement cost contributions. Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The Rock Island County Regional Office of Education No. 49 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 Rock Island County Regional Office of Education No. 49 did not make any employer contributions to TRS for employer contributions due on salary increases in excess of 6 percent or for sick leave days granted in excess of the normal annual allotment.

Illinois Municipal Retirement Fund

IMRF Plan Description

The Rock Island County Regional Office of Education No. 49's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The Rock Island County Regional Office of Education No. 49's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multiple employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this note. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 3 RETIREMENT FUND COMMITMENTS (Continued)

Benefits Provided

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

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

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

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

Employees Covered by Benefit Terms

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

**ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023**

NOTE 3 RETIREMENT FUND COMMITMENTS (Concluded)

	IMRF
Retirees and Beneficiaries currently receiving benefits	10
Inactive Plan Member entitled to but not yet receiving benefits	21
Active Plan Members	19
Total	<u>50</u>

Contributions

As set by statute, the Rock Island County Regional Office of Education No. 49's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Rock Island County Regional Office of Education No. 49's annual contribution rate for calendar year 2022 was 6.33% and for calendar year 2023 the rate is 4.24%. For the fiscal year ended June 30, 2023, the Rock Island County Regional Office of Education No. 49 contributed \$45,076 to the plan. The Rock Island County Regional Office of Education No. 49 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 OTHER POSTEMPLOYMENT BENEFITS

Teachers' Health Insurance Security Fund

Plan Description

The Rock Island County Regional Office of Education No. 49 participates in the Teachers' Health Insurance Security (THIS) fund. The THIS fund is a non-appropriated trust fund held outside the State Treasury, with the State Treasurer as custodian. Additions deposited into the Trust are for the sole purpose of providing the health benefits to retirees, as established under the plan, and associated administrative costs. The THIS fund is a cost-sharing multiple-employer defined benefit postemployment healthcare plan that covers retired employees of participating employers throughout the State of Illinois, excluding the Chicago Public School System. THIS health coverage includes provisions for medical, prescription, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits. Annuitants may participate in the State administered Preferred Provider Organization plan or choose from several managed care options. As a result of the Governor's Executive Order 12-01, the responsibilities in relation to THIS were transferred to the Illinois Department of Central

**ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023**

NOTE 4 OTHER POSTEMPLOYMENT BENEFITS (Concluded)

Management Services (CMS) as of July 1, 2013. The CMS administers the plan with the cooperation of the TRS.

Benefits Provided

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. The plan is administered by CMS with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 required all active contributors to TRS who are not employees of the State to make a contribution to the THIS 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 Rock Island County Regional Office of Education No. 49.

Rock Island County Regional Office of Education No. 49 Contributions to the THIS Fund

The Rock Island County Regional Office of Education No. 49 also makes contributions to the THIS Fund. The Rock Island County Regional Office of Education No. 49 THIS Fund contribution was 0.67 percent during the years ended June 30, 2023 and 2022, and 0.92 during the year ended June 30, 2021. For the year ended June 30, 2023, the Rock Island County Regional Office of Education No. 49 paid \$3,683 to the THIS Fund, which was 100 percent of the required contribution. For the years ended June 30, 2022 and June 30, 2021, the Rock Island County Regional Office of Education No. 49 paid \$3,476 and \$4,591, respectively, which was 100 percent of the required contributions.

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."

ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 5 ON-BEHALF PAYMENTS

The State of Illinois, or as specified, the county, paid the following salaries, benefits, and contributions on-behalf of the Rock Island County Regional Office of Education No. 49:

Regional Superintendent salary	\$ 127,908
Regional Superintendent benefits (includes State paid insurance)	38,988
Assistant Regional Superintendent salary	115,116
Assistant Regional Superintendent benefits (includes State paid insurance)	38,753
County on-behalf payments	<u>105,900</u>
Total	<u>\$ 426,665</u>

Salary and benefit data for the Regional Superintendent and Assistant Regional Superintendent was calculated based on data provided by the ISBE. The data for the expenditures paid by the county was provided by the county. The on-behalf payments are reflected as receipts and disbursements of the General Fund.

NOTE 6 DEFICIT FUND BALANCES

At June 30, 2023, the following funds had deficit fund balances:

General Fund:

General State Aid	<u>\$ 50</u>
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Education Fund:

Title IV - 21st Century John Deere Middle School	\$ 12,316
Title IV - 21st Century Moline High School	5,886
Title IV - 21st Century Glenview Middle School	18,850
Title IV - 21st Century Wilson Middle School	30,222
Title IV - 21st Century United Township High School	23,540
McKinney Education for Homeless Children	9,634
SEL Hub	<u>8,822</u>
Total Education fund	<u>\$ 109,270</u>

Total	<u>\$ 109,320</u>
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These deficit balances primarily result from programs and services operating on a reimbursement basis, where expenditures have been incurred but the corresponding expenditure reports have not yet been submitted to ISBE. It is anticipated that these deficits will be cleared once the outstanding expenditure reports are submitted.

ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 7 RISK MANAGEMENT

The Rock Island County Regional Office of Education No. 49 is exposed to various risks of loss related to torts, theft, damage to and destruction of assets, errors and omissions, injuries to employees, and natural disasters. These risks are covered by the purchase of commercial insurance. The Rock Island County Regional Office of Education No. 49 assumes liability for any deductibles and claims in excess of coverage limitations. There has been no significant reduction in insurance coverage from the prior year. Settled claims resulting from these risks have not exceeded commercial insurance coverage during the year.

NOTE 8 LEASE COMMITMENT

On April 5, 2021, the Rock Island County Regional Office of Education No. 49 entered into a lease agreement for the lease of copier machines. The lease has 5-year term which expires on March 31, 2026 and requires monthly lease payments of \$1,868.

Total rental payments for the year were \$22,421. Future rental payments are as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2024	\$ 22,421
2025	22,421
2026	<u>16,814</u>
Total	<u>\$ 61,656</u>

NOTE 9 SUBSEQUENT EVENTS

Subsequent events have been evaluated through October 28, 2025, the date the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
COMBINING SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND CASH EQUIVALENTS - GENERAL FUND
As of and for the Year Ended June 30, 2023

	General State Aid	General Fund	Cafeteria Plan	Team Member of the Month	RIROE County School Facility Occupation Tax	Total
RECEIPTS						
Local sources	\$ -	\$ -	\$ 81,995	\$ 1,500	\$ -	\$ 83,495
State sources	100,072	-	-	-	151,368	251,440
On-behalf payments	-	426,665	-	-	-	426,665
Total receipts	<u>100,072</u>	<u>426,665</u>	<u>81,995</u>	<u>1,500</u>	<u>151,368</u>	<u>761,600</u>
DISBURSEMENTS						
Instructional services:						
Salaries	-	-	-	-	36,424	36,424
Benefits	-	-	-	-	2,716	2,716
Purchased services	100,122	-	82,946	-	12,138	195,206
Supplies and materials	-	-	-	-	421	421
Administrative:						
On-behalf payments	-	426,665	-	-	-	426,665
Capital outlay	-	-	-	-	7,004	7,004
Total disbursements	<u>100,122</u>	<u>426,665</u>	<u>82,946</u>	<u>-</u>	<u>58,703</u>	<u>668,436</u>
CHANGE IN CASH AND CASH EQUIVALENTS	(50)	-	(951)	1,500	92,665	93,164
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>4,084</u>	<u>-</u>	<u>-</u>	<u>4,084</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ (50)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3,133</u></u>	<u><u>\$ 1,500</u></u>	<u><u>\$ 92,665</u></u>	<u><u>\$ 97,248</u></u>
CASH BASIS FUND BALANCES						
Assigned	\$ -	\$ -	\$ 3,133	\$ 1,500	\$ -	\$ 4,633
Unassigned	(50)	-	-	-	92,665	92,615
TOTAL CASH BASIS FUND BALANCES	<u><u>\$ (50)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3,133</u></u>	<u><u>\$ 1,500</u></u>	<u><u>\$ 92,665</u></u>	<u><u>\$ 97,248</u></u>

SCHEDULE 2

**ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
COMBINING SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND CASH EQUIVALENTS - EDUCATION FUNDS
As of and for the Year Ended June 30, 2023**

	Title IV - 21st Century John Deere Middle School	Title IV - 21st Century Moline High School	Title IV - 21st Century Glenview Middle School	Title IV - 21st Century Hanson Elementary School	Title IV - 21st Century Wilson Middle School	Title IV - 21st Century United Township High School
RECEIPTS						
State sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal sources	152,044	140,305	158,260	38,225	166,459	123,405
Total receipts	<u>152,044</u>	<u>140,305</u>	<u>158,260</u>	<u>38,225</u>	<u>166,459</u>	<u>123,405</u>
DISBURSEMENTS						
Instructional services:						
Salaries	6,215	8,745	9,606	2,298	7,417	9,622
Benefits	557	751	816	172	653	817
Purchased services	6,320	6,417	6,863	2,638	6,225	6,466
Supplies and materials	76	157	50	-	86	78
Intergovernmental:						
Payments to other governments	136,226	111,278	134,365	24,538	156,491	109,723
Capital outlay	-	-	-	-	-	-
Total disbursements	<u>149,394</u>	<u>127,348</u>	<u>151,700</u>	<u>29,646</u>	<u>170,872</u>	<u>126,706</u>
CHANGE IN CASH AND CASH EQUIVALENTS	2,650	12,957	6,560	8,579	(4,413)	(3,301)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>(14,966)</u>	<u>(18,843)</u>	<u>(25,410)</u>	<u>(8,579)</u>	<u>(25,809)</u>	<u>(20,239)</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ (12,316)</u></u>	<u><u>\$ (5,886)</u></u>	<u><u>\$ (18,850)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (30,222)</u></u>	<u><u>\$ (23,540)</u></u>
CASH BASIS FUND BALANCES						
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned	<u>(12,316)</u>	<u>(5,886)</u>	<u>(18,850)</u>	<u>-</u>	<u>(30,222)</u>	<u>(23,540)</u>
TOTAL CASH BASIS FUND BALANCES	<u><u>\$ (12,316)</u></u>	<u><u>\$ (5,886)</u></u>	<u><u>\$ (18,850)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (30,222)</u></u>	<u><u>\$ (23,540)</u></u>

SCHEDULE 2

**ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
COMBINING SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND CASH EQUIVALENTS - EDUCATION FUNDS
As of and for the Year Ended June 30, 2023**

	Early Childhood Ages 0-3	Early Childhood Ages 3-5	Truants Alternative and Optional Education	McKinney Education for Homeless Children	Early Childhood Preschool for All Expansion	ROE Operations Fund
RECEIPTS						
State sources	\$ 819,021	\$ 1,838,022	\$ 23,787	\$ -	\$ 138,504	\$ 313,186
Federal sources	-	-	-	18,215	-	-
Total receipts	819,021	1,838,022	23,787	18,215	138,504	313,186
DISBURSEMENTS						
Instructional services:						
Salaries	548,864	633,813	23,478	9,835	16,184	178,970
Benefits	109,389	84,045	3,502	1,269	1,308	21,654
Purchased services	93,917	409,178	5,275	7,897	14,011	73,982
Supplies and materials	8,329	11,396	500	8,949	70	10,795
Intergovernmental:						
Payments to other governments	-	139,914	-	-	109,317	-
Capital outlay	8,035	7,412	-	-	-	11,322
Total disbursements	768,534	1,285,758	32,755	27,950	140,890	296,723
CHANGE IN CASH AND CASH EQUIVALENTS	50,487	552,264	(8,968)	(9,735)	(2,386)	16,463
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	63,457	277,631	9,625	101	2,839	7,247
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 113,944</u>	<u>\$ 829,895</u>	<u>\$ 657</u>	<u>\$ (9,634)</u>	<u>\$ 453</u>	<u>\$ 23,710</u>
CASH BASIS FUND BALANCES						
Restricted	\$ 113,944	\$ 829,895	\$ 657	\$ -	\$ 453	\$ 23,710
Unassigned	-	-	-	(9,634)	-	-
TOTAL CASH BASIS FUND BALANCES	<u>\$ 113,944</u>	<u>\$ 829,895</u>	<u>\$ 657</u>	<u>\$ (9,634)</u>	<u>\$ 453</u>	<u>\$ 23,710</u>

SCHEDULE 2

**ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
COMBINING SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND CASH EQUIVALENTS - EDUCATION FUNDS
As of and for the Year Ended June 30, 2023**

	Regional Safe Schools Program	Nutrition Curriculum	AdvancED	Early Childhood - GEER	SEL Hub	Total
RECEIPTS						
State sources	\$ 85,399	\$ -	\$ -	\$ -	\$ 17,500	\$ 3,235,419
Federal sources	-	-	-	5,147	-	802,060
Total receipts	85,399	-	-	5,147	17,500	4,037,479
DISBURSEMENTS						
Instructional services:						
Salaries	33,054	-	-	-	21,812	1,509,913
Benefits	4,249	-	-	-	1,750	230,932
Purchased services	1,090	-	-	1,224	2,002	643,505
Supplies and materials	381	1,197	-	-	758	42,822
Intergovernmental:						
Payments to other governments	47,500	-	-	-	-	969,352
Capital outlay	-	-	-	-	-	26,769
Total disbursements	86,274	1,197	-	1,224	26,322	3,423,293
CHANGE IN CASH AND CASH EQUIVALENTS	(875)	(1,197)	-	3,923	(8,822)	614,186
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	2,240	1,532	750	(3,923)	-	247,653
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 1,365</u>	<u>\$ 335</u>	<u>\$ 750</u>	<u>\$ -</u>	<u>\$ (8,822)</u>	<u>\$ 861,839</u>
CASH BASIS FUND BALANCES						
Restricted	\$ 1,365	\$ 335	\$ 750	\$ -	\$ -	\$ 971,109
Unassigned	-	-	-	-	(8,822)	(109,270)
TOTAL CASH BASIS FUND BALANCES	<u>\$ 1,365</u>	<u>\$ 335</u>	<u>\$ 750</u>	<u>\$ -</u>	<u>\$ (8,822)</u>	<u>\$ 861,839</u>

**ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
BUDGETARY COMPARISON SCHEDULE - EDUCATION FUNDS
As of and for the Year Ended June 30, 2023**

	Title IV - 21st Century John Deere Middle School				Title IV - 21st Century Moline High School			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final			Original	Final		
RECEIPTS								
State sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal sources	101,250	135,000	152,044	17,044	101,250	135,000	140,305	5,305
Total receipts	101,250	135,000	152,044	17,044	101,250	135,000	140,305	5,305
DISBURSEMENTS								
Instructional services:								
Salaries	6,250	8,550	6,215	2,335	6,250	8,550	8,745	(195)
Benefits	609	795	557	238	609	799	751	48
Purchased services	3,179	4,063	6,320	(2,257)	3,179	4,061	6,417	(2,356)
Supplies and materials	87	92	76	16	87	90	157	(67)
Intergovernmental:								
Payments to other governments	91,125	121,500	136,226	(14,726)	91,125	121,500	111,278	10,222
Capital outlay	-	-	-	-	-	-	-	-
Total disbursements	101,250	135,000	149,394	(14,394)	101,250	135,000	127,348	7,652
CHANGE IN CASH AND CASH EQUIVALENTS	<u>\$ -</u>	<u>\$ -</u>	2,650	<u>\$ 2,650</u>	<u>\$ -</u>	<u>\$ -</u>	12,957	<u>\$ 12,957</u>
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR			(14,966)				(18,843)	
CASH AND CASH EQUIVALENTS, END OF YEAR			<u>\$ (12,316)</u>				<u>\$ (5,886)</u>	

SCHEDULE 3

**ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
BUDGETARY COMPARISON SCHEDULE - EDUCATION FUNDS
As of and for the Year Ended June 30, 2023**

	Title IV - 21st Century Glenview Middle School				Title IV - 21st Century Hanson Elementary School			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final			Original	Final		
RECEIPTS								
State sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal sources	101,250	135,000	158,260	23,260	42,932	42,932	38,225	(4,707)
Total receipts	101,250	135,000	158,260	23,260	42,932	42,932	38,225	(4,707)
DISBURSEMENTS								
Instructional services:								
Salaries	6,250	8,550	9,606	(1,056)	518	518	2,298	(1,780)
Benefits	606	799	816	(17)	121	121	172	(51)
Purchased services	3,179	4,061	6,863	(2,802)	1,192	1,192	2,638	(1,446)
Supplies and materials	90	90	50	40	25	25	-	25
Intergovernmental:								
Payments to other governments	91,125	121,500	134,365	(12,865)	37,633	37,633	24,538	13,095
Capital outlay	-	-	-	-	-	-	-	-
Total disbursements	101,250	135,000	151,700	(16,700)	39,489	39,489	29,646	9,843
CHANGE IN CASH AND CASH EQUIVALENTS	<u>\$ -</u>	<u>\$ -</u>	6,560	<u>\$ 6,560</u>	<u>\$ 3,443</u>	<u>\$ 3,443</u>	8,579	<u>\$ 5,136</u>
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR			(25,410)				(8,579)	
CASH AND CASH EQUIVALENTS, END OF YEAR			<u>\$ (18,850)</u>				<u>\$ -</u>	

**ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
BUDGETARY COMPARISON SCHEDULE - EDUCATION FUNDS
As of and for the Year Ended June 30, 2023**

	Title IV - 21st Century Wilson Middle School				Title IV - 21st Century United Township High School			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final			Original	Final		
RECEIPTS								
State sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal sources	112,500	150,000	166,459	16,459	112,500	150,000	123,405	(26,595)
Total receipts	112,500	150,000	166,459	16,459	112,500	150,000	123,405	(26,595)
DISBURSEMENTS								
Instructional services:								
Salaries	6,950	9,650	7,417	2,233	6,950	9,650	9,622	28
Benefits	664	894	653	241	664	894	817	77
Purchased services	3,458	4,278	6,225	(1,947)	3,458	4,278	6,466	(2,188)
Supplies and materials	178	178	86	92	178	178	78	100
Intergovernmental:								
Payments to other governments	101,250	135,000	156,491	(21,491)	101,250	135,000	109,723	25,277
Capital outlay	-	-	-	-	-	-	-	-
Total disbursements	112,500	150,000	170,872	(20,872)	112,500	150,000	126,706	23,294
CHANGE IN CASH AND CASH EQUIVALENTS	<u>\$ -</u>	<u>\$ -</u>	(4,413)	<u>\$ (4,413)</u>	<u>\$ -</u>	<u>\$ -</u>	(3,301)	<u>\$ (3,301)</u>
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR			(25,809)				(20,239)	
CASH AND CASH EQUIVALENTS, END OF YEAR			<u>\$ (30,222)</u>				<u>\$ (23,540)</u>	

SCHEDULE 3

**ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
BUDGETARY COMPARISON SCHEDULE - EDUCATION FUNDS
As of and for the Year Ended June 30, 2023**

	Early Childhood Ages 0-3				Early Childhood Ages 3-5			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final			Original	Final		
RECEIPTS								
State sources	\$ 819,021	\$ 819,021	\$ 819,021	\$ -	\$ 1,965,351	\$ 1,965,351	\$ 1,838,022	\$ (127,329)
Federal sources	-	-	-	-	-	-	-	-
Total receipts	819,021	819,021	819,021	-	1,965,351	1,965,351	1,838,022	(127,329)
DISBURSEMENTS								
Instructional services:								
Salaries	598,354	557,241	548,864	8,377	952,620	785,720	633,813	151,907
Benefits	122,204	116,557	109,389	7,168	138,277	97,277	84,045	13,232
Purchased services	95,613	123,180	93,917	29,263	698,536	852,536	409,178	443,358
Supplies and materials	2,850	13,043	8,329	4,714	10,315	47,315	11,396	35,919
Intergovernmental:								
Payments to other governments	-	-	-	-	165,603	165,603	139,914	25,689
Capital outlay	-	9,000	8,035	965	-	16,900	7,412	9,488
Total disbursements	819,021	819,021	768,534	50,487	1,965,351	1,965,351	1,285,758	679,593
CHANGE IN CASH AND CASH EQUIVALENTS	<u>\$ -</u>	<u>\$ -</u>	50,487	<u>\$ 50,487</u>	<u>\$ -</u>	<u>\$ -</u>	552,264	<u>\$ 552,264</u>
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR			63,457				277,631	
CASH AND CASH EQUIVALENTS, END OF YEAR			<u>\$ 113,944</u>				<u>\$ 829,895</u>	

SCHEDULE 3

**ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
BUDGETARY COMPARISON SCHEDULE - EDUCATION FUNDS
As of and for the Year Ended June 30, 2023**

	Truants Alternative and Optional Education				McKinney Education for Homeless Children			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final			Original	Final		
RECEIPTS								
State sources	\$ 22,467	\$ 23,787	\$ 23,787	\$ -	\$ -	\$ -	\$ -	\$ -
Federal sources	-	-	-	-	16,270	16,270	18,215	1,945
Total receipts	22,467	23,787	23,787	-	16,270	16,270	18,215	1,945
DISBURSEMENTS								
Instructional services:								
Salaries	14,294	15,394	23,478	(8,084)	6,235	6,235	9,835	(3,600)
Benefits	3,420	2,320	3,502	(1,182)	871	871	1,269	(398)
Purchased services	4,653	5,153	5,275	(122)	1,719	1,719	7,897	(6,178)
Supplies and materials	100	920	500	420	7,445	7,445	8,949	(1,504)
Intergovernmental:								
Payments to other governments	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total disbursements	22,467	23,787	32,755	(8,968)	16,270	16,270	27,950	(11,680)
CHANGE IN CASH AND CASH EQUIVALENTS	<u>\$ -</u>	<u>\$ -</u>	(8,968)	<u>\$ (8,968)</u>	<u>\$ -</u>	<u>\$ -</u>	(9,735)	<u>\$ (9,735)</u>
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR			9,625				101	
CASH AND CASH EQUIVALENTS, END OF YEAR			<u>\$ 657</u>				<u>\$ (9,634)</u>	

SCHEDULE 3

**ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
BUDGETARY COMPARISON SCHEDULE - EDUCATION FUNDS
As of and for the Year Ended June 30, 2023**

	Early Childhood Preschool for All Expansion				ROE Operations Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final			Original	Final		
RECEIPTS								
State sources	\$ 141,343	\$ 141,343	\$ 138,504	\$ (2,839)	\$ 358,540	\$ 358,540	\$ 313,186	\$ (45,354)
Federal sources	-	-	-	-	-	-	-	-
Total receipts	141,343	141,343	138,504	(2,839)	358,540	358,540	313,186	(45,354)
DISBURSEMENTS								
Instructional services:								
Salaries	16,780	16,780	16,184	596	212,264	190,975	178,970	12,005
Benefits	855	855	1,308	(453)	48,936	28,161	21,654	6,507
Purchased services	17,315	17,315	14,011	3,304	74,190	100,977	73,982	26,995
Supplies and materials	307	307	70	237	11,100	18,677	10,795	7,882
Intergovernmental:								
Payments to other governments	106,086	106,086	109,317	(3,231)	-	-	-	-
Capital outlay	-	-	-	-	12,050	19,750	11,322	8,428
Total disbursements	141,343	141,343	140,890	453	358,540	358,540	296,723	61,817
CHANGE IN CASH AND CASH EQUIVALENTS	<u>\$ -</u>	<u>\$ -</u>	(2,386)	<u>\$ (2,386)</u>	<u>\$ -</u>	<u>\$ -</u>	16,463	<u>\$ 16,463</u>
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR			2,839				7,247	
CASH AND CASH EQUIVALENTS, END OF YEAR			<u>\$ 453</u>				<u>\$ 23,710</u>	

SCHEDULE 3

**ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
BUDGETARY COMPARISON SCHEDULE - EDUCATION FUNDS
As of and for the Year Ended June 30, 2023**

	Regional Safe Schools Program				Early Childhood - GEER			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final			Original	Final		
RECEIPTS								
State sources	\$ 87,612	\$ 87,612	\$ 85,399	\$ (2,213)	\$ -	\$ -	\$ -	\$ -
Federal sources	-	-	-	-	1,224	1,224	5,147	3,923
Total receipts	87,612	87,612	85,399	(2,213)	1,224	1,224	5,147	3,923
DISBURSEMENTS								
Instructional services:								
Salaries	32,802	32,802	33,054	(252)	-	-	-	-
Benefits	4,993	4,993	4,249	744	-	-	-	-
Purchased services	1,862	1,862	1,090	772	1,224	1,224	1,224	-
Supplies and materials	455	455	381	74	-	-	-	-
Intergovernmental:								
Payments to other governments	47,500	47,500	47,500	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total disbursements	87,612	87,612	86,274	1,338	1,224	1,224	1,224	-
CHANGE IN CASH AND CASH EQUIVALENTS	<u>\$ -</u>	<u>\$ -</u>	(875)	<u>\$ (875)</u>	<u>\$ -</u>	<u>\$ -</u>	3,923	<u>\$ 3,923</u>
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR			2,240				(3,923)	
CASH AND CASH EQUIVALENTS, END OF YEAR			<u>\$ 1,365</u>				<u>\$ -</u>	

**ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
BUDGETARY COMPARISON SCHEDULE - EDUCATION FUNDS
As of and for the Year Ended June 30, 2023**

	SEL Hub			Variance with Final Budget Favorable (Unfavorable)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
RECEIPTS				
State sources	\$ 35,000	\$ 35,000	\$ 17,500	\$ (17,500)
Federal sources	-	-	-	-
Total receipts	35,000	35,000	17,500	(17,500)
DISBURSEMENTS				
Instructional services:				
Salaries	28,125	28,125	21,812	6,313
Benefits	2,560	2,560	1,750	810
Purchased services	2,683	2,683	2,002	681
Supplies and materials	1,632	1,632	758	874
Intergovernmental:				
Payments to other governments	-	-	-	-
Capital outlay	-	-	-	-
Total disbursements	35,000	35,000	26,322	8,678
CHANGE IN CASH AND CASH EQUIVALENTS	\$ -	\$ -	(8,822)	\$ (8,822)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR			-	
CASH AND CASH EQUIVALENTS, END OF YEAR			\$ (8,822)	

ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
COMBINING SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND CASH EQUIVALENTS
NONMAJOR SPECIAL REVENUE FUNDS
As of and for the Year Ended June 30, 2023

	General Education Development	School Bus Driver Training	Total
RECEIPTS			
Local sources	\$ 2,170	\$ 2,825	\$ 4,995
State sources	-	1,279	1,279
Total receipts	<u>2,170</u>	<u>4,104</u>	<u>6,274</u>
DISBURSEMENTS			
Instructional services:			
Purchased services	<u>1,528</u>	<u>5,119</u>	<u>6,647</u>
CHANGE IN CASH AND CASH EQUIVALENTS	642	(1,015)	(373)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>11,661</u>	<u>8,095</u>	<u>19,756</u>
CASH AND CASH EQUIVALENTS END OF YEAR	<u>\$ 12,303</u>	<u>\$ 7,080</u>	<u>\$ 19,383</u>
CASH BASIS FUND BALANCES			
Restricted - other	<u>\$ 12,303</u>	<u>\$ 7,080</u>	<u>\$ 19,383</u>

ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
SCHEDULE OF CASH DISBURSEMENTS TO SCHOOL
DISTRICT TREASURERS AND OTHER ENTITIES
SCHOOL FACILITY OCCUPATION TAX
For the Year Ended June 30, 2023

Program	Carbon Cliff- Barstow School District #36	Orion School District #223	United Township School District #30	Silvis School District #34	Sherrard Community Unit School District #200	Rockridge School District #300	Riverdale Community Unit School District #100	Moline - Coal Valley School District #40	Mercy County School District #404	Hampton School District #29	Erie Community Unit School District #1	East Moline School District #37	Colona School District #190	Rock Island School District #41	Total
School Facility Occupation Tax	\$ 195,765	\$ 34,614	\$ 1,129,151	\$ 438,969	\$ 242,309	\$ 713,629	\$ 750,657	\$ 4,997,694	\$ 5,224	\$ 160,919	\$ 18,346	\$ 1,778,842	\$ 3,069	\$ 4,350,850	\$ 14,820,038

ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CASH BASIS
For the Year Ended June 30, 2023

SCHEDULE 6

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 EDUCATION			
Twenty-First Century Community Learning Centers			
Passed-Through Illinois State Board of Education			
<i>Title IV - 21st Century (Hanson Elementary School)</i>	(M) 84.287C	22-4421-13	\$29,646
<i>Title IV - 21st Century (Moline High School)</i>	(M) 84.287C	23-4421-15	38,112
<i>Title IV - 21st Century (Moline High School)</i>	(M) 84.287C	22-4421-15	89,236
<i>Title IV - 21st Century (Wilson Middle School)</i>	(M) 84.287C	23-4421-19	96,116
<i>Title IV - 21st Century (Wilson Middle School)</i>	(M) 84.287C	22-4421-19	74,756
<i>Title IV - 21st Century (Glenview Middle School)</i>	(M) 84.287C	23-4421-25	106,575
<i>Title IV - 21st Century (Glenview Middle School)</i>	(M) 84.287C	22-4421-25	45,125
<i>Title IV - 21st Century (John Deere Middle School)</i>	(M) 84.287C	23-4421-35	81,179
<i>Title IV - 21st Century (John Deere Middle School)</i>	(M) 84.287C	22-4421-35	68,215
<i>Title IV - 21st Century (United Township High School)</i>	(M) 84.287C	23-4421-A2	123,843
<i>Title IV - 21st Century (United Township High School)</i>	(M) 84.287C	22-4421-A2	2,863
			<u>\$755,666</u>
Education for Homeless Children and Youth			
Passed-Through Lee, Ogle, & Whiteside Counties ROE No. 47			
<i>McKinney Education for Homeless Children</i>	84.196A	23-4920-00	\$13,603
<i>McKinney Education for Homeless Children</i>	84.196A	22-4920-00	1,893
			<u>\$15,496</u>
Education Stabilization Fund			
Passed-Through Illinois State Board of Education			
<i>COVID-19 Early Childhood - GEER</i>	84.425C	23-4998-EC	\$1,224
Passed-Through Lee, Ogle, & Whiteside Counties ROE No. 47			
<i>COVID-19 McKinney Education for Homeless Children</i>	84.425W	22-4998-HM	12,454
			<u>\$13,678</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>\$784,840</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$784,840</u>

(M) Program was audited as a major program

ROCK ISLAND COUNTY
REGIONAL OFFICE OF EDUCATION NO. 49
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
June 30, 2023

NOTE 1 BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the Rock Island County Regional Office of Education No. 49 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. 49, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Rock Island County Regional Office of Education No. 49.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting, 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. The Rock Island County Regional Office of Education No. 49 has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.