



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

**FINANCIAL AUDIT  
(In Accordance with the Uniform Guidance)  
For the Year Ended June 30, 2022**

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

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

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

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

Regional Superintendent  
(current and during the audit period)

Ms. Jodi Scott

Assistant Regional Superintendent  
(current and during the audit period)

Ms. Lori Loving

Offices are located at:

105 North E Street  
Monmouth, Illinois 61462

121 S. Prairie Street  
Galesburg, Illinois 61401

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

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

**AUDITOR’S REPORTS**

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

**SUMMARY OF AUDIT FINDINGS**

<b><u>Number of</u></b>	<b><u>This Audit</u></b>	<b><u>Prior Audit</u></b>
Audit findings	1	4
Repeated audit findings	1	3
Prior recommendations implemented or not repeated	3	2

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

**SUMMARY OF FINDINGS AND QUESTIONED COSTS**

<b><u>Item No.</u></b>	<b><u>Page</u></b>	<b><u>Description</u></b>	<b><u>Finding Type</u></b>
<i>Findings (Government Auditing Standards)</i>			
2022-001	15	Inadequate Internal Control Procedures	Significant Deficiency

*Findings and Questioned Costs (Federal Compliance)*

None

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

2021-002	19	Controls over Financial Statement Preparation	Material Weakness
2021-003	19	Lack of Adequate Controls over the Review of Internal Controls over External Service Providers	Significant Deficiency
2021-004	19	Delay of Audit	Noncompliance

*Prior Audit Findings not Repeated (Federal Compliance)*

None

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

**EXIT CONFERENCE**

The finding and recommendation appearing in this report was discussed with Agency personnel at an informal exit conference on December 7, 2022. Attending from the Regional Office of Education No. 33 were Jodi Scott, Regional Superintendent; Julie Lant, Bookkeeper/Payroll, Annie Fancher, Bookkeeper/Property; and from Adelfia LLC were Maria Divina Valera, Stella Marie Santos, and Jennifer Roan, Partners; and Carl Ong, Supervisor. Response to the recommendation was provided by Jodi Scott, Regional Superintendent, on March 6, 2023. The Regional Office did not request a formal exit conference at this time.

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

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

Based on their audit, the auditors expressed an unmodified opinion on the Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33's basic financial statements.



## INDEPENDENT AUDITOR'S REPORT

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

### Report on the Audit of the Financial Statements

#### *Opinions*

As Special Assistant Auditors for the Auditor General, we have audited the cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33, as of June 30, 2022, and the respective changes in the cash basis financial position and, where applicable, cash flows thereof for the year then ended in accordance with cash basis of accounting described in Note 1.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Emphasis of Matter-Basis of Accounting***

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

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

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

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

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33's internal control. Accordingly, no such opinion is expressed.

- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Regional Office of Education No. 33's ability to continue as a going concern for a reasonable period of time.

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

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole that collectively comprise the Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33's basic financial statements. The combining schedules of accounts, the budgetary comparison schedules, the combining fund financial statements, and the Schedule of Expenditures of Federal Awards, as required by Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the cash basis combining schedules of accounts, the budgetary comparison schedules, the combining fund financial statements, and the Schedule of Expenditures of Federal Awards, as required by the Uniform Guidance are fairly stated, in all material respects, in relation to the basic financial statements as a whole on the cash basis of accounting described in Note 1.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated April 27, 2023, on our consideration of the Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*

in considering Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33's internal control over financial reporting and compliance.

**SIGNED ORIGINAL ON FILE**

Chicago, Illinois

April 27, 2023



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

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

As Special Assistant Auditors for the Auditor General, we have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33’s basic financial statements, and have issued our report thereon dated April 27, 2023.

Report on Internal Control Over Financial Reporting

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

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

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a

material misstatement of the entity’s financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first 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 identified certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2022-001 that we consider to be a significant deficiency.

#### Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### Regional Office of Education No. 33’s Response to the Finding

*Government Auditing Standards* requires the auditor to perform limited procedures on the Regional Office of Education No. 33’s response to the finding identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The Regional Office of Education No. 33’s response was not subjected to the other 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 Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**SIGNED ORIGINAL ON FILE**

Chicago, Illinois  
April 27, 2023



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

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

***Report on Compliance for Each Major Federal Program***

***Opinion on Each Major Program***

As Special Assistant Auditors for the Auditor General, we have audited Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33’s with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Champaign and Ford Counties Regional Office of Education No. 9’s major federal programs for the year ended June 30, 2022. The Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33’s major federal programs are identified in the Summary of Auditor’s Results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

***Basis for Opinion on Each Major Federal Program***

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

We are required to be independent of the Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions on compliance for each major federal program. Our audit does not provide a legal determination of the Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

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

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than 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 Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33's compliance with the requirements of each major federal program as a whole.

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

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

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

### ***Report on Internal Control Over Compliance***

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

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

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

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

**SIGNED ORIGINAL ON FILE**

Chicago, Illinois  
April 27, 2023

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES  
 REGIONAL OFFICE OF EDUCATION NO. 33  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 SECTION I – SUMMARY OF AUDITOR’S RESULTS  
 For the Year Ended June 30, 2022**

**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

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES  
REGIONAL OFFICE OF EDUCATION NO. 33  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
SECTION II - FINANCIAL STATEMENT FINDINGS  
For the Year Ended June 30, 2022**

**FINDING 2022-001 - Inadequate Internal Control Procedures (Partial Repeat from Findings 21-001, 20-001, 19-001, 18-002, 17-002, and 16-002)**

**CRITERIA/SPECIFIC REQUIREMENT:**

Effective internal control policies require complete and accurate accounting records of all transactions of the entity. Sound internal controls require bank reconciliations to be performed accurately and promptly. Reconciling items should be investigated immediately, and adjustments made to the general ledger. Bank reconciliations should also be reviewed and approved by a person independent of the preparer in a timely manner.

**CONDITION:**

The Regional Office of Education No. 33 maintains 4 bank accounts. During our audit, we noted that in 2 bank accounts, dates were not evident as to when the monthly reconciliations were performed. As a result, we cannot determine it was done timely for 12 out of 12 months (100%). As to the review, 22 of 24 monthly bank reconciliations (92 percent) were reviewed more than 30 days after month-end (4 to 307 days late).

**EFFECT:**

Failure to prepare and review bank reconciliations on a timely basis may lead to loss or misuse of assets due to improper control and monitoring of bank accounts. Delay in the preparation of bank reconciliations renders this internal control procedure ineffective for immediately detecting irregularities and inaccuracies in the financial records.

**CAUSE:**

The Regional Office of Education No. 33 officials indicated that a contractor's resignation and competing priorities resulted in the conditions noted above.

**RECOMMENDATION:**

The Regional Office of Education No. 33 should prepare and review monthly bank reconciliations on a timely basis. This would ensure that the cash balance per ledger is correct and cash transactions are fully accounted for.

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES  
REGIONAL OFFICE OF EDUCATION NO. 33  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
SECTION II - FINANCIAL STATEMENT FINDINGS  
For the Year Ended June 30, 2022**

**FINDING 2022-001 - Inadequate Internal Control Procedures (Partial Repeat from Findings 21-001, 20-001, 19-001, 18-002, 17-002, and 16-002) (Concluded)**

**MANAGEMENT'S RESPONSE:**

The Regional Office of Education No. 33 has added additional bookkeeping staff. The accounts receivable staff member is specifically responsible for ensuring that the cash balance is correct and cash transactions are fully accounted for and approved by the Regional Superintendent in a timely manner. This finding has been corrected.

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES  
REGIONAL OFFICE OF EDUCATION NO. 33  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
SECTION III – FEDERAL AWARD FINDINGS  
For the Year Ended June 30, 2022**

**INSTANCES OF NONCOMPLIANCE:**

**None**

**SIGNIFICANT DEFICIENCIES:**

**None**

**MATERIAL WEAKNESSES:**

**None**

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES  
REGIONAL OFFICE OF EDUCATION NO. 33  
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS  
For Year Ended June 30, 2022**

**Corrective Action Plan**

**FINDING 2022-001 - Inadequate Internal Control Procedures (Partial Repeat from Findings 21-001, 20-001, 19-001, 18-002, 17-002, and 16-002)**

**CONDITION:**

The Regional Office of Education No. 33 maintains 4 bank accounts. During our audit, we noted that in 2 bank accounts, dates were not evident as to when the monthly reconciliations were performed. As a result, we cannot determine it was done timely for 12 out of 12 months (100%). As to the review, 22 of 24 monthly bank reconciliations (92 percent) were reviewed more than 30 days after month-end (4 to 307 days late).

**PLAN:**

The ROE No. 33 appointed one individual from the bookkeeping staff, independent of the general ledger processes who will be responsible to perform all bank reconciliations. This person will review, perform, and document the reconciliations within 30 days of receipt. He/she will also be responsible for submitting all documentation to the Regional Superintendent for approval.

**ANTICIPATED DATE OF COMPLETION:**

June 30, 2023

**CONTACT PERSON:**

Ms. Jodi Scott, Regional Superintendent of Schools

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES  
 REGIONAL OFFICE OF EDUCATION NO. 33  
 SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS NOT REPEATED  
 For the Year Ended June 30, 2022**

2021-002	Controls over Financial Statement Preparation	Not Repeated
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During the current audit, the Regional Office of Education No. 33 implemented corrective action and changed from GAAP basis to the cash basis of accounting.

2021-003	Lack of Adequate Controls over the Review of Internal Controls over External Service Providers	Not Repeated
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During the current audit, audit results indicated the Regional Office of Education No. 33 performed and documented its review of internal controls over external service providers.

2021-004	Delay of Audit	Not Repeated
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During the current audit, the Regional Office of Education No. 33 implemented corrective action and submitted their financial statements to the Auditor General's independent auditors for audit by the August 31 deadline.

## BASIC FINANCIAL STATEMENTS

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

STATEMENT OF ACTIVITIES AND NET POSITION - CASH BASIS

As of and For the Year Ended June 30, 2022

FUNCTIONS/PROGRAMS	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position			
	Disbursements	Charges for Services	Operating Grants and Contributions	Governmental Activities	Primary Government Business-Type Activities	Total
Primary Government:						
Governmental Activities:						
Instructional Services:						
Salaries and benefits	\$ 3,954,365	\$ 22,985	\$ 3,048,660	\$ (882,720)	\$ -	\$ (882,720)
Purchased services	627,807	8,938	482,956	(135,913)	-	(135,913)
Supplies and materials	540,333	-	475,410	(64,923)	-	(64,923)
Capital outlay	70,686	-	60,370	(10,316)	-	(10,316)
Intergovernmental:						
Payments to other governments	3,698,888	-	3,478,793	(220,095)	-	(220,095)
Administrative:						
On-behalf payments - State	300,915	-	-	(300,915)	-	(300,915)
Total governmental activities	9,192,994	31,923	7,546,189	(1,614,882)	-	(1,614,882)
Business-Type Activities:						
Fees for services	280,233	313,402	-	-	33,169	33,169
Total business-type activities	280,233	313,402	-	-	33,169	33,169
TOTAL PRIMARY GOVERNMENT	\$ 9,473,227	\$ 345,325	\$ 7,546,189	\$ (1,614,882)	\$ 33,169	\$ (1,581,713)
GENERAL RECEIPTS:						
Local sources				679,109	-	679,109
State sources				682,440	-	682,440
On-behalf payments - State				300,915	-	300,915
Interest earnings				5,704	-	5,704
Total general receipts				1,668,168	-	1,668,168
CHANGE IN NET POSITION				53,286	33,169	86,455
NET POSITION, BEGINNING OF YEAR, AS RESTATED (SEE NOTE 12)				4,572,080	482,330	5,054,410
NET POSITION, END OF YEAR				\$ 4,625,366	\$ 515,499	\$ 5,140,865
CASH BASIS ASSETS, END OF YEAR						
Cash and cash equivalents				\$ 4,625,366	\$ 515,499	\$ 5,140,865
CASH BASIS NET POSITION, END OF YEAR						
Unrestricted				\$ 2,895,191	\$ 515,499	\$ 3,410,690
Restricted for educational purposes				1,730,175	-	1,730,175
TOTAL CASH BASIS NET POSITION				\$ 4,625,366	\$ 515,499	\$ 5,140,865

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

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

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

As of and For the Year Ended June 30, 2022

	General Fund	Education Fund	Nonmajor Special Revenue Funds	Eliminations	Total Governmental Funds
<b>RECEIPTS:</b>					
Local sources	\$ 429,935	\$ 252,722	\$ 30,155	\$ -	\$ 712,812
State sources	933,382	6,134,372	1,247	-	7,069,001
Federal sources	-	1,157,848	-	-	1,157,848
On-behalf payments - State	300,915	-	-	-	300,915
Interest earnings	5,158	-	546	-	5,704
<b>Total receipts</b>	<b>1,669,390</b>	<b>7,544,942</b>	<b>31,948</b>	<b>-</b>	<b>9,246,280</b>
<b>DISBURSEMENTS:</b>					
Instructional services:					
Salaries and benefits	693,895	3,240,085	20,385	-	3,954,365
Purchased services	107,609	512,319	7,879	-	627,807
Supplies and materials	31,278	509,025	30	-	540,333
Administrative:					
On-behalf payments - State	300,915	-	-	-	300,915
Intergovernmental:					
Payments to other governments	-	3,698,888	-	-	3,698,888
Capital outlay	4,812	65,874	-	-	70,686
<b>Total disbursements</b>	<b>1,138,509</b>	<b>8,026,191</b>	<b>28,294</b>	<b>-</b>	<b>9,192,994</b>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<b>530,881</b>	<b>(481,249)</b>	<b>3,654</b>	<b>-</b>	<b>53,286</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers in	-	402	-	(402)	-
Transfers out	(402)	-	-	402	-
<b>Total other financing sources (uses)</b>	<b>(402)</b>	<b>402</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN CASH BASIS FUND BALANCE</b>	<b>530,479</b>	<b>(480,847)</b>	<b>3,654</b>	<b>-</b>	<b>53,286</b>
<b>CASH BASIS FUND BALANCE, BEGINNING OF YEAR, AS RESTATED (SEE NOTE 12)</b>	<b>2,587,228</b>	<b>1,778,326</b>	<b>206,526</b>	<b>-</b>	<b>4,572,080</b>
<b>CASH BASIS FUND BALANCE, END OF YEAR</b>	<b>\$ 3,117,707</b>	<b>\$ 1,297,479</b>	<b>\$ 210,180</b>	<b>\$ -</b>	<b>\$ 4,625,366</b>
<b>CASH BASIS ASSETS, END OF YEAR</b>	<b>\$ 3,117,707</b>	<b>\$ 1,297,479</b>	<b>\$ 210,180</b>	<b>\$ -</b>	<b>\$ 4,625,366</b>
Cash and cash equivalents					
<b>CASH BASIS FUND BALANCE, END OF YEAR</b>	<b>\$ -</b>	<b>\$ 1,519,995</b>	<b>\$ 210,180</b>	<b>\$ -</b>	<b>\$ 1,730,175</b>
Restricted	70,520	-	-	-	70,520
Assigned	3,047,187	(222,516)	-	-	2,824,671
Unassigned					
<b>TOTAL CASH BASIS FUND BALANCE</b>	<b>\$ 3,117,707</b>	<b>\$ 1,297,479</b>	<b>\$ 210,180</b>	<b>\$ -</b>	<b>\$ 4,625,366</b>

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

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

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

As of and For the Year Ended June 30, 2022

	Business-Type Activities Enterprise Funds		TOTALS
	Major		
	Professional Development - Consortium	Nonmajor Proprietary Funds	
OPERATING RECEIPTS:			
Fees for services	\$ 283,639	\$ 29,763	\$ 313,402
Total operating receipts	<u>283,639</u>	<u>29,763</u>	<u>313,402</u>
OPERATING DISBURSEMENTS:			
Salaries and benefits	151,235	-	151,235
Purchased services	105,133	18,904	124,037
Supplies and materials	3,094	981	4,075
Capital outlay	886	-	886
Total operating disbursements	<u>260,348</u>	<u>19,885</u>	<u>280,233</u>
OPERATING INCOME	23,291	9,878	33,169
CASH BASIS NET POSITION, BEGINNING OF YEAR, AS RESTATED (SEE NOTE 12)	<u>387,963</u>	<u>94,367</u>	<u>482,330</u>
CASH BASIS NET POSITION, END OF YEAR	<u>\$ 411,254</u>	<u>\$ 104,245</u>	<u>\$ 515,499</u>
CASH BASIS ASSETS, END OF YEAR			
Cash and cash equivalents	<u>\$ 411,254</u>	<u>\$ 104,245</u>	<u>\$ 515,499</u>
CASH BASIS NET POSITION, END OF YEAR			
Unrestricted	<u>\$ 411,254</u>	<u>\$ 104,245</u>	<u>\$ 515,499</u>

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

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

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

As of and For the Year Ended June 30, 2022

	Custodial Funds
ADDITIONS:	
Local source income	\$ 9,503
Sales tax collections for other governments	7,738,104
State and federal grants	543,082
Total additions	<u>8,290,689</u>
DEDUCTIONS:	
Grant expenditures	619,937
Payments of sales tax to other governments	7,738,104
Total deductions	<u>8,358,041</u>
CHANGE IN CASH BASIS FIDUCIARY NET POSITION	(67,352)
CASH BASIS FIDUCIARY NET POSITION, BEGINNING OF YEAR, AS RESTATED (SEE NOTE 12)	<u>214,645</u>
CASH BASIS FIDUCIARY NET POSITION, END OF YEAR	<u>\$ 147,293</u>
CASH BASIS ASSETS, END OF YEAR	
Cash and cash equivalents	<u>\$ 147,293</u>
CASH BASIS FIDUCIARY NET POSITION, END OF YEAR	
Restricted for other individuals, organizations and other governments	<u>\$ 147,293</u>

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

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES  
REGIONAL OFFICE OF EDUCATION NO. 33  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

In 2022, the Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33 implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, GASB Statement No. 91, *Conduit Debt Obligations*, applicable sections of GASB No. 93, *Replacement of Interbank Offered Rates*, and applicable sections of GASB No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. The implementation of the GASB Statement No. 87 improves accounting and financial reporting for leases by governments. The implementation of GASB Statement Nos. 89, 91, 93, and 97 did not have a significant effect on the Regional Office of Education No. 33's financial statements.

A. DATE OF MANAGEMENT'S REVIEW

The Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33 has evaluated subsequent events through April 27, 2023, the date when the financial statements were available to be issued.

B. FINANCIAL REPORTING ENTITY

The Regional Superintendent is charged with responsibility for township fund lands; registration of the names of applicants for scholarships to State-controlled universities; examinations and related duties; visitation of public schools; direction of teachers and school officers; serving as the official advisor and assistant of school officers and teachers; conducting teachers institutes as well as aiding and encouraging the formation of other teachers' meetings and assisting in their management; evaluating the schools in the region; examining evidence of indebtedness; filing and keeping the returns of elections required to be returned to the Regional Superintendent's office; and filing and keeping the reports and statements returned by school treasurers and trustees.

The Regional Superintendent is also charged with the responsibilities of conducting a special census, when required; providing notice of money distributed to treasurers, board presidents, clerks, and secretaries of the school districts on or before each September 30; maintenance of a map and numbering of the Regional Office of Education No. 33's districts; providing township treasurers with a list of district treasurers; inspecting and approving building plans which comply with State law; performing and reporting on annual building inspections; investigating bus drivers for valid bus driver permits and taking related action as may be required; maintaining a list of unfilled teaching positions; and carrying out other related duties required or permitted by law.

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

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES  
REGIONAL OFFICE OF EDUCATION NO. 33  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

For the period ended June 30, 2022, the Regional Office of Education No. 33 applied for, received, and administered numerous State and federal programs and grants in assistance and support of the educational activities of the school districts in Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33. Such activities are reported as a single special revenue fund (Education Fund).

C. SCOPE OF THE REPORTING ENTITY

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

The Regional Office of Education No. 33 has developed criteria to determine whether outside agencies with activities that benefit the citizens of the region, including districts or joint agreements which serve pupils from numerous regions, should be included in its financial reporting entity. The criteria include, but are not limited to, whether the Regional Office of Education No. 33 exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships.

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

D. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES  
REGIONAL OFFICE OF EDUCATION NO. 33  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Regional Office of Education No. 33's government-wide financial statement presents a summary of governmental and business-type activities for the Regional Office of Education No. 33 accompanied by a total column. The statement demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges for services, and 2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function. It also presents the ending cash and net position balances.

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

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

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

E. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES  
REGIONAL OFFICE OF EDUCATION NO. 33  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

F. FUND ACCOUNTING

The Regional Office of Education No. 33 uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The resources allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The Regional Office of Education No. 33 uses governmental, proprietary, and fiduciary funds.

GOVERNMENTAL FUNDS

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

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

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES  
REGIONAL OFFICE OF EDUCATION NO. 33  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

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

Major Special Revenue Funds – Special revenue funds are used to account for and report the proceeds of specific receipt sources (other than fiduciary or major capital projects) that are restricted to disbursements for specified purposes. Major special revenue funds include the following:

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

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

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

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES  
REGIONAL OFFICE OF EDUCATION NO. 33  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

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

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

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

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

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES  
REGIONAL OFFICE OF EDUCATION NO. 33  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

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

Performance Evaluation Advisory Council (PEAC) – Used to account for grant monies from the Illinois State Board of Education to support the working of training development and delivery for state-wide training for principal and teacher evaluations.

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES  
REGIONAL OFFICE OF EDUCATION NO. 33  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

Elementary and Secondary School Digital Professional Learning – Used to account for grant monies received from the Illinois State Board of Education. The purpose of the Elementary and Secondary Relief – Digital Professional Learning NOFO/RFP is to assist school districts in enabling digital-age teaching and learning. School districts may use funds to provide educators and parents with professional learning opportunities that drive digital-age learning, integrate technology across subject areas, and develop digital citizenship.

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES  
REGIONAL OFFICE OF EDUCATION NO. 33  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Community Partnership Grant – The purpose of the program is to address gaps in opportunity and the COVID-19 pandemic’s impact on interrupted learning by developing or expanding relationships between schools, community-based organizations, and mental health providers to benefit the well-being of children, parents, and school staff.

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

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

Emergency Assistance and Relief Supplemental (EANS) – The purpose of the EANS program is to provide services or assistance to eligible non-public schools to address educational disruptions caused by COVID-19.

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

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

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

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

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

PROPRIETARY FUNDS

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

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

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

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

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

FIDUCIARY FUNDS

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

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

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

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. CASH AND CASH EQUIVALENTS

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

H. GOVERNMENTAL FUND BALANCES

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

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

Restricted Fund Balance – The portion of a governmental fund’s fund balance that is subject to external enforceable legal restrictions. The following Education Fund accounts’ fund balances are restricted by donor restrictions, grant agreements, or contracts: Title II – Teacher Leadership, Title II – Teacher Quality, Regional Safe Schools, Regional Safe Schools Cooperative, ROE/ISC Operations, Title I – Foundational Services, Truants Alternative Education, State Free Lunch and Breakfast, National School Lunch Program, School Breakfast Program, Early Childhood Grant (3705-00), Early Childhood Block Grant (3705-01), Early Childhood – Monitoring, Adult Education and Family Literacy – State Basic, Adult Education and Family Literacy – Pilot Grant, Federal Adult Education – CURES, Adult Education – Bridges, Knox County Mental Health Board, IHSA Parent Café, and Workplace Skills Assessment. The following fund balances are restricted by Illinois Statute: General Education Development, Bus Driver Training, and Institute.

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

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

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

Unassigned Fund Balance – Available expendable financial resources in a governmental fund that are not designated for a specific purpose. The Regional Office of Education No. 33 has unassigned fund balances in the following General Fund accounts: General Operations and General State Aid. The following Education Fund accounts also have unassigned fund balances: McKinney Education for Homeless Children, Title IV 21st Century Community Learning Center (4421-13, 4421-15, and 4421-19), Adult Education and Family Literacy – State Performance, Federal Adult Education – Basic, Federal Adult Education – EL Civics, Workforce Innovation and Opportunity Act (WIOA), Elementary and Secondary School Emergency Relief Grant, Elementary and Secondary School Digital Equity, Community Partnership Grant, American Rescue Plan – Homeless Children and Youth, and American Rescue Plan – Elementary and Secondary School Relief Grant.

I. NET POSITION

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

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

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

J. COMPENSATED ABSENCES

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

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

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES  
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NOTES TO THE FINANCIAL STATEMENTS  
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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. BUDGET INFORMATION

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

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

NOTE 2 – CASH AND CASH EQUIVALENTS

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

A. DEPOSITS

At June 30, 2022, the carrying amount of the Regional Office of Education No. 33’s government-wide and fiduciary fund deposits were \$5,140,865 and \$147,293, respectively, and the bank balances were \$5,383,819 and \$147,293, respectively. Of the total bank balances as of June 30, 2022, \$501,000 was secured by federal depository insurance, \$4,806,481 was collateralized by securities pledged by the Regional Office of Education No. 33’s financial institution on behalf of the Regional Office, and \$223,631 was invested in the Illinois Funds Money Market Fund.

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES  
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NOTE 2 – CASH AND CASH EQUIVALENTS (Continued)

B. ILLINOIS FUNDS MONEY MARKET FUND

The Regional Office of Education No. 33 does not have a formal investment policy but requires that funds be invested solely in investments authorized by the Public Funds Investment Act, 30 ILCS 235/2. The Regional Office of Education No. 33's only investments are internally pooled in the Illinois Funds Money Market Fund. As of June 30, 2022, the Regional Office of Education No. 33 had investments with a carrying value of \$223,631 in the Illinois Funds Money Market Fund.

CREDIT RISK

At June 30, 2022, the Illinois Funds Money Market Fund had a Fitch's AAmmf rating. The pool is audited annually by an outside independent auditor and copies of the report are distributed to participants. Although not subject to direct regulatory oversight, the fund is administered by the Illinois State Treasurer in accordance with the provision of the Illinois Public Funds Investment Act, 30 ILCS 235. All investments are fully collateralized.

INTEREST RATE RISK

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

CONCENTRATION OF CREDIT RISK

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

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

**IMRF Plan Description**

The Regional Office of Education No. 33's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The Regional Office of Education No. 33's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at [www.imrf.org](http://www.imrf.org).

**Benefits Provided**

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

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

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

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

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NOTE 3 – ILLINOIS MUNICIPAL RETIREMENT FUND (Continued)

**Employees Covered by Benefit Terms**

As of December 31, 2021, the following employees were covered by the benefit terms:

	<b><u>IMRF</u></b>
Retirees and beneficiaries currently receiving benefits	10
Inactive plan members entitled to but not yet receiving benefits	42
Active plan members	67
Total	119

**Contributions**

As set by statute, the Regional Office of Education No. 33’s Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Regional Office of Education No. 33’s annual contribution rate for calendar year 2021 was 7.46%. For the fiscal year ended June 30, 2022, the Regional Office of Education No. 33 contributed \$165,520 to the plan. The Regional Office of Education No. 33 also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF’s Board of Trustees, while the supplemental retirement benefits rate is set by statute.

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

The Regional Office of Education No. 33 participates in the Teachers’ Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor’s approval. The TRS Board of Trustees is responsible for the System’s administration.

TRS issues a publicly available financial report that can be obtained at <http://www.trsil.org/financial/acfrs/fy2021>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

**Benefits provided**

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

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

Tier 2 members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the highest four. Disability provisions for Tier 2 are identical to those of Tier 1. Death benefits are payable under a formula that is different than Tier 1.

Essentially all Tier 1 retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member’s first anniversary in retirement, whichever is later. Tier 2 annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member’s first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2024. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the State of Illinois.

**Contributions**

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 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 Regional Office of Education No. 33.

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

**2.2 formula contributions.** Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2022, were \$3,123.

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES  
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NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2022

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

**Federal and special trust fund contributions.** When TRS members are paid from federal and special trust funds administered by the Regional Office of Education No. 33, there is a statutory requirement for the Regional Office of Education No. 33 to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018.

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

For the year ended June 30, 2022, the employer pension contribution was 10.31 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2022, salaries totaling \$177,440 were paid from federal and special trust funds that required employer contributions of \$18,294. Actual contributions made were \$17,871.

**Employer retirement cost contributions.** Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The Regional Office of Education No. 33 is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree’s final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2022, the Regional Office of Education No. 33 made no payments to TRS for employer contributions due on salary increases in excess of 6 percent and no payments for sick leave days granted in excess of the normal annual allotment.

NOTE 5 – TEACHERS’ HEALTH INSURANCE SECURITY FUND

**THIS Plan Description**

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

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES  
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NOTES TO THE FINANCIAL STATEMENTS  
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NOTE 5 – TEACHERS’ HEALTH INSURANCE SECURITY FUND (Continued)

**Benefits Provided**

The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.5) outlines the eligibility and benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor’s approval. The plan is administered by the CMS with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 required all active contributors to TRS who are not employees of the State to make a contribution to the THIS Fund.

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

**On-behalf contributions to the THIS Fund**

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

**Employer contributions to the THIS Fund**

The Regional Office of Education No. 33 also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.67 percent during the year ended June 30, 2022 and 0.92 percent for the years ending June 30, 2021, and 2020. For the year ended June 30, 2022, the Regional Office of Education No. 33 paid \$3,607 to the THIS Fund, which was 100 percent of the required contribution. For the years ended June 30, 2021 and 2020, the Regional Office of Education No. 33 paid \$5,110 and \$6,455 to the THIS Fund, respectively, which was 100 percent of the required contribution.

**Further information on the THIS Fund**

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

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

**Plan Description**

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

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

**Eligibility Provisions**

*Full-Time Employees - IMRF*

Tier I IMRF Full-Time employees:

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

Tier II IMRF Full-Time employees:

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

*Full-Time Employees - TRS*

Tier I TRS Full-Time employees:

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

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

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

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

Tier II TRS Full-Time employees:

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

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

**Benefits Provided**

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

**Membership**

At June 30, 2022 membership consisted of:

Inactive Employees Currently Receiving Benefit Payments	0	
Inactive Employees Entitled to but Not Yet Receiving Benefit Payments	0	
Active Employees	85	
TOTAL	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border-top: 1px solid black; border-bottom: 3px double black;">85</td> </tr> </table>	85
85		

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES  
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NOTE 6 – WESTERN AREA SCHOOL HEALTH BENEFIT PLAN (OPEB) (Continued)

**Funding Policy and Contributions**

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

The Regional Office of Education No. 33 contributions to the WAS Plan for the fiscal year ended June 30, 2022 were \$442,165.

NOTE 7 – RISK MANAGEMENT

The Regional Office of Education No. 33 is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Regional Office of Education No. 33 has purchased commercial insurance to cover these risks. No losses have been incurred in excess of the amounts covered by insurance over the past three years.

NOTE 8 – INTERFUND ACTIVITY

TRANSFERS

Transfers are generally made to provide supplemental funding or to move resources from the fund required to collect the resources to the fund required to expend the resources. Interfund transfers in/out at June 30, 2022, consist of the following individual transfers in/out to other funds in the governmental fund Statement of Cash Basis Assets and Fund Balances and Cash Receipts, Disbursements, and Changes in Cash Basis Fund Balances. The transfer balances between governmental funds were eliminated in the government-wide Statement of Activities and Net Position – Cash Basis.

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund:		
General State Aid	\$ -	\$ 402
Education Fund:		
Performance Evaluation Advisory Council (PEAC)	402	-
	<u>\$ 402</u>	<u>\$ 402</u>

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

The Regional Office of Education No. 33 leases property located in Stronghurst, Illinois. An agreement commencing October 1, 2018 and extending to August 31, 2023 requires monthly lease payments of \$350. Lease payments for the year ended June 30, 2022 totaled \$4,200 under this agreement. For purposes of determining future payments, the Regional Office of Education No. 33’s incremental borrowing rate of 7% was used.

The Regional Office of Education No. 33 leases a postage machine. An agreement commencing April 13, 2020 and extending to April 13, 2025 requires monthly lease payments of \$119. Lease payments for the year ended June 30, 2022 totaled \$1,428 under this agreement. For purposes of determining future payments, the Regional Office of Education No. 33’s incremental borrowing rate of 7% was used.

The Regional Office of Education No. 33 leases a copier machine. An agreement commencing December 7, 2017 and extending to December 7, 2022 requires monthly lease payments of \$129. Lease payments for the year ended June 30, 2022 totaled \$1,677 under this agreement. For purposes of determining future payments, the Regional Office of Education No. 33’s used a calculated implicit rate of 14.07%.

Future minimum lease payments under these leases are as follows:

<b>Year Ending</b>			
<b><u>June 30,</u></b>	<b><u>Principal</u></b>	<b><u>Interest</u></b>	<b><u>Total</u></b>
2023	\$ 5,957	\$ 443	\$ 6,400
2024	1,997	129	2,126
2025	1,039	31	1,070
	<u>\$ 8,993</u>	<u>\$ 603</u>	<u>\$ 9,596</u>

NOTE 10 – ON-BEHALF PAYMENTS

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

Regional Superintendent Salary	\$ 118,932
Assistant Regional Superintendent Salary	107,040
Regional Superintendent Benefits (includes State-paid insurance)	40,457
Assistant Regional Superintendent Benefits (includes State-paid insurance)	<u>34,486</u>
Total on-behalf payments	<u>\$ 300,915</u>

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES  
 REGIONAL OFFICE OF EDUCATION NO. 33  
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 JUNE 30, 2022

NOTE 10 – ON-BEHALF PAYMENTS (Continued)

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

NOTE 11 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

At June 30, 2022, the following funds had deficit fund balances. They are expected to correct themselves in 2023, through payments from grantors and transfers from local funds.

<u>Education Fund</u>	<u>Amount</u>
McKinney Education for Homeless Children	\$ 7,295
Title IV 21st Century Community Learning Center (4421-13)	16,772
Title IV 21st Century Community Learning Center (4421-15)	22,806
Title IV 21st Century Community Learning Center (4421-19)	60,647
Adult Education and Family Literacy - State Performance	4,822
Adult Education - Federal Basic	13,014
Adult Education - EL Civics	11,217
Workforce Innovation and Opportunity Act (WIOA)	49,405
Elementary and Secondary School Emergency Relief Grant	743
Elementary and Secondary School Digital Equity	10,299
Community Partnership Grant	10,922
American Rescue Plan - Homeless Children and Youth	14,526
American Rescue Plan - Elementary and Secondary School Relief Grant	48

NOTE 12 – ACCOUNTING CHANGE/RESTATEMENT

On June 25, 2021, an amendment to 105 ILCS 5/2-3.17a was passed, which allows a Regional Office of Education to utilize the cash basis, modified cash basis or generally accepted accounting principles (GAAP) basis of accounting to prepare the financial statements for their annual audit. The amendment was effective immediately. As such, for the fiscal year ending June 30, 2022, the Regional Office of Education No. 33 has presented these financial statements in accordance with the cash basis of accounting. This is a change from the fiscal year 2021 presentation, which was reported using generally accepted accounting principles (GAAP). Beginning net position and fund balances were restated to retroactively report the change.

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES  
 REGIONAL OFFICE OF EDUCATION NO. 33  
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 JUNE 30, 2022

NOTE 12 – ACCOUNTING CHANGE/RESTATEMENT (Continued)

	Governmental Activities	Business-Type Activities	Fiduciary Funds	
Net position June 30, 2021, as previously reported	\$ 2,116,047	\$ 458,385	\$ 214,256	
Change to cash basis of accounting	2,456,033	23,945	389	
Cash basis net position July 1, 2021, as restated	<u>\$ 4,572,080</u>	<u>\$ 482,330</u>	<u>\$ 214,645</u>	

  

	General Fund	Education Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
Fund balance (deficit) June 30, 2021, as previously reported	\$ 2,651,345	\$ (47,000)	\$ 206,496	\$ 2,810,841
Change to cash basis of accounting	(64,117)	1,825,326	30	1,761,239
Cash basis fund balance July 1, 2021, as restated	<u>\$ 2,587,228</u>	<u>\$ 1,778,326</u>	<u>\$ 206,526</u>	<u>\$ 4,572,080</u>

  

	Professional Development - Consortium	Other Nonmajor Proprietary Funds	Total Proprietary Funds
Net position June 30, 2021, as previously reported	\$ 365,402	\$ 92,983	\$ 458,385
Change to cash basis of accounting	22,561	1,384	23,945
Cash basis net position July 1, 2021, as restated	<u>\$ 387,963</u>	<u>\$ 94,367</u>	<u>\$ 482,330</u>

SUPPLEMENTAL INFORMATION

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

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

As of and For the Year Ended June 30, 2022

	General Operations	General State Aid	Even Start Local	High Roads Youth Programs	Local Galesburg Community Foundation
<b>RECEIPTS:</b>					
Local sources	\$ 352,389	\$ 55,000	\$ 18,500	\$ -	\$ 1,778
State sources	-	788,360	145,022	-	-
On-behalf payments - State	300,915	-	-	-	-
Interest earnings	5,158	-	-	-	-
Total receipts	<u>658,462</u>	<u>843,360</u>	<u>163,522</u>	<u>-</u>	<u>1,778</u>
<b>DISBURSEMENTS:</b>					
Instructional services:					
Salaries and benefits	178,237	407,146	108,512	-	-
Purchased services	81,931	11,570	14,108	-	-
Supplies and materials	8,379	859	21,944	-	-
Administrative:					
On-behalf payments - State	300,915	-	-	-	-
Capital outlay	869	3,943	-	-	-
Total disbursements	<u>570,331</u>	<u>423,518</u>	<u>144,564</u>	<u>-</u>	<u>-</u>
EXCESS OF RECEIPTS OVER DISBURSEMENTS	88,131	419,842	18,958	-	1,778
<b>OTHER FINANCING USES:</b>					
Transfers out	-	(402)	-	-	-
CHANGE IN CASH BASIS FUND BALANCE	88,131	419,440	18,958	-	1,778
CASH BASIS FUND BALANCE, BEGINNING OF YEAR, AS RESTATED (SEE NOTE 12)	<u>219,401</u>	<u>2,320,215</u>	<u>9,253</u>	<u>17,070</u>	<u>254</u>
CASH BASIS FUND BALANCE, END OF YEAR	<u>\$ 307,532</u>	<u>\$ 2,739,655</u>	<u>\$ 28,211</u>	<u>\$ 17,070</u>	<u>\$ 2,032</u>
<b>CASH BASIS ASSETS, END OF YEAR</b>					
Cash and cash equivalents	<u>\$ 307,532</u>	<u>\$ 2,739,655</u>	<u>\$ 28,211</u>	<u>\$ 17,070</u>	<u>\$ 2,032</u>
<b>CASH BASIS FUND BALANCE, END OF YEAR</b>					
Assigned	\$ -	\$ -	\$ 28,211	\$ 17,070	\$ 2,032
Unassigned	<u>307,532</u>	<u>2,739,655</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CASH BASIS FUND BALANCE	<u>\$ 307,532</u>	<u>\$ 2,739,655</u>	<u>\$ 28,211</u>	<u>\$ 17,070</u>	<u>\$ 2,032</u>

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES  
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COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND CASH RECEIPTS,  
DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES - GENERAL FUND ACCOUNTS

As of and For the Year Ended June 30, 2022

	American College Test (ACT) Class	Testing Center	TOTALS
<b>RECEIPTS:</b>			
Local sources	\$ 500	\$ 1,768	\$ 429,935
State sources	-	-	933,382
On-behalf payments - State	-	-	300,915
Interest earnings	-	-	5,158
Total receipts	<u>500</u>	<u>1,768</u>	<u>1,669,390</u>
<b>DISBURSEMENTS:</b>			
Instructional services:			
Salaries and benefits	-	-	693,895
Purchased services	-	-	107,609
Supplies and materials	62	34	31,278
Administrative:			
On-behalf payments - State	-	-	300,915
Capital outlay	-	-	4,812
Total disbursements	<u>62</u>	<u>34</u>	<u>1,138,509</u>
<b>EXCESS OF RECEIPTS OVER DISBURSEMENTS</b>	438	1,734	530,881
<b>OTHER FINANCING USES:</b>			
Transfers out	-	-	(402)
<b>CHANGE IN CASH BASIS FUND BALANCE</b>	438	1,734	530,479
<b>CASH BASIS FUND BALANCE, BEGINNING OF YEAR, AS RESTATED (SEE NOTE 12)</b>	<u>11,240</u>	<u>9,795</u>	<u>2,587,228</u>
<b>CASH BASIS FUND BALANCE, END OF YEAR</b>	<u>\$ 11,678</u>	<u>\$ 11,529</u>	<u>\$ 3,117,707</u>
<b>CASH BASIS ASSETS, END OF YEAR</b>			
Cash and cash equivalents	<u>\$ 11,678</u>	<u>\$ 11,529</u>	<u>\$ 3,117,707</u>
<b>CASH BASIS FUND BALANCE, END OF YEAR</b>			
Assigned	\$ 11,678	\$ 11,529	\$ 70,520
Unassigned	-	-	3,047,187
<b>TOTAL CASH BASIS FUND BALANCE</b>	<u>\$ 11,678</u>	<u>\$ 11,529</u>	<u>\$ 3,117,707</u>

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES  
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DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES - EDUCATION FUND ACCOUNTS

As of and For the Year Ended June 30, 2022

	McKinney Education for Homeless Children	Title II - Teacher Leadership	Title II - Teacher Quality	Regional Safe Schools	Regional Safe Schools Cooperative
<b>RECEIPTS:</b>					
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	59,765	37,580
Federal sources	23,076	814	-	-	-
Total receipts	<u>23,076</u>	<u>814</u>	<u>-</u>	<u>59,765</u>	<u>37,580</u>
<b>DISBURSEMENTS:</b>					
Instructional services:					
Salaries and benefits	14,587	-	-	62,198	28,569
Purchased services	6,174	-	-	572	4,389
Supplies and materials	4,366	-	-	119	4,341
Intergovernmental:					
Payments to other governments	-	-	-	-	-
Capital outlay	850	-	-	-	-
Total disbursements	<u>25,977</u>	<u>-</u>	<u>-</u>	<u>62,889</u>	<u>37,299</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,901)	814	-	(3,124)	281
<b>OTHER FINANCING SOURCES:</b>					
Transfers in	-	-	-	-	-
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	(2,901)	814	-	(3,124)	281
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR, AS RESTATED (SEE NOTE 12)	<u>(4,394)</u>	<u>(418)</u>	<u>171</u>	<u>9,543</u>	<u>240,398</u>
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	<u>\$ (7,295)</u>	<u>\$ 396</u>	<u>\$ 171</u>	<u>\$ 6,419</u>	<u>\$ 240,679</u>
<b>CASH BASIS ASSETS, END OF YEAR</b>					
Cash and cash equivalents	<u>\$ (7,295)</u>	<u>\$ 396</u>	<u>\$ 171</u>	<u>\$ 6,419</u>	<u>\$ 240,679</u>
<b>CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR</b>					
Restricted	\$ -	\$ 396	\$ 171	\$ 6,419	\$ 240,679
Unassigned	<u>(7,295)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CASH BASIS FUND BALANCE (DEFICIT)	<u>\$ (7,295)</u>	<u>\$ 396</u>	<u>\$ 171</u>	<u>\$ 6,419</u>	<u>\$ 240,679</u>

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES  
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COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND CASH RECEIPTS,  
DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES - EDUCATION FUND ACCOUNTS

As of and For the Year Ended June 30, 2022

	ROE/ISC Operations	Title I - Foundational Services	Truants Alternative Education	State Free Lunch and Breakfast	National School Lunch Program
<b>RECEIPTS:</b>					
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	110,486	-	142,312	259	-
Federal sources	-	-	-	-	25,093
Total receipts	<u>110,486</u>	<u>-</u>	<u>142,312</u>	<u>259</u>	<u>25,093</u>
<b>DISBURSEMENTS:</b>					
Instructional services:					
Salaries and benefits	81,147	-	116,788	-	-
Purchased services	20,676	-	27,271	-	13,874
Supplies and materials	4,226	-	9,678	-	3,091
Intergovernmental:					
Payments to other governments	20,000	-	-	-	-
Capital outlay	-	-	-	-	-
Total disbursements	<u>126,049</u>	<u>-</u>	<u>153,737</u>	<u>-</u>	<u>16,965</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	(15,563)	-	(11,425)	259	8,128
<b>OTHER FINANCING SOURCES:</b>					
Transfers in	-	-	-	-	-
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	(15,563)	-	(11,425)	259	8,128
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR, AS RESTATED (SEE NOTE 12)	<u>25,697</u>	<u>2,085</u>	<u>13,113</u>	<u>493</u>	<u>(626)</u>
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	<u>\$ 10,134</u>	<u>\$ 2,085</u>	<u>\$ 1,688</u>	<u>\$ 752</u>	<u>\$ 7,502</u>
CASH BASIS ASSETS, END OF YEAR					
Cash and cash equivalents	<u>\$ 10,134</u>	<u>\$ 2,085</u>	<u>\$ 1,688</u>	<u>\$ 752</u>	<u>\$ 7,502</u>
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR					
Restricted	\$ 10,134	\$ 2,085	\$ 1,688	\$ 752	\$ 7,502
Unassigned	-	-	-	-	-
TOTAL CASH BASIS FUND BALANCE (DEFICIT)	<u>\$ 10,134</u>	<u>\$ 2,085</u>	<u>\$ 1,688</u>	<u>\$ 752</u>	<u>\$ 7,502</u>

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES  
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DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES - EDUCATION FUND ACCOUNTS

As of and For the Year Ended June 30, 2022

	School Breakfast Program	Early Childhood Grant (3705-00)	Early Childhood Block Grant (3705-01)	Early Childhood - Monitoring	Title IV 21st Century Community Learning Center (4421 - 13)
<b>RECEIPTS:</b>					
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	2,564,879	1,359,256	1,647,160	-
Federal sources	7,549	-	-	-	160,828
Total receipts	<u>7,549</u>	<u>2,564,879</u>	<u>1,359,256</u>	<u>1,647,160</u>	<u>160,828</u>
<b>DISBURSEMENTS:</b>					
Instructional services:					
Salaries and benefits	-	285,886	1,029,687	381,110	122,812
Purchased services	10,079	56,133	150,237	84,890	8,932
Supplies and materials	-	30,305	152,587	82,837	28,913
Intergovernmental:					
Payments to other governments	-	2,456,509	-	1,167,622	8,600
Capital outlay	-	1,466	36,456	12,167	-
Total disbursements	<u>10,079</u>	<u>2,830,299</u>	<u>1,368,967</u>	<u>1,728,626</u>	<u>169,257</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,530)	(265,420)	(9,711)	(81,466)	(8,429)
<b>OTHER FINANCING SOURCES:</b>					
Transfers in	-	-	-	-	-
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	(2,530)	(265,420)	(9,711)	(81,466)	(8,429)
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR, AS RESTATED (SEE NOTE 12)	<u>6,589</u>	<u>823,593</u>	<u>192,141</u>	<u>581,346</u>	<u>(8,343)</u>
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	<u>\$ 4,059</u>	<u>\$ 558,173</u>	<u>\$ 182,430</u>	<u>\$ 499,880</u>	<u>\$ (16,772)</u>
CASH BASIS ASSETS, END OF YEAR					
Cash and cash equivalents	<u>\$ 4,059</u>	<u>\$ 558,173</u>	<u>\$ 182,430</u>	<u>\$ 499,880</u>	<u>\$ (16,772)</u>
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR					
Restricted	\$ 4,059	\$ 558,173	\$ 182,430	\$ 499,880	\$ -
Unassigned	-	-	-	-	(16,772)
TOTAL CASH BASIS FUND BALANCE (DEFICIT)	<u>\$ 4,059</u>	<u>\$ 558,173</u>	<u>\$ 182,430</u>	<u>\$ 499,880</u>	<u>\$ (16,772)</u>

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES  
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COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND CASH RECEIPTS,  
DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES - EDUCATION FUND ACCOUNTS

As of and For the Year Ended June 30, 2022

	Title IV 21st Century Community Learning Center (4421 - 15)	Title IV 21st Century Community Learning Center (4421 - 19)	Adult Education and Family Literacy - State Basic	Adult Education and Family Literacy - State Performance	Adult Education and Family Literacy - Pilot Grant
<b>RECEIPTS:</b>					
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	149,164	52,623	-
Federal sources	211,256	481,321	-	-	-
Total receipts	<u>211,256</u>	<u>481,321</u>	<u>149,164</u>	<u>52,623</u>	<u>-</u>
<b>DISBURSEMENTS:</b>					
Instructional services:					
Salaries and benefits	160,937	363,144	152,267	32,185	-
Purchased services	7,248	16,646	1,362	14,621	-
Supplies and materials	34,319	77,344	447	11,885	-
Intergovernmental:					
Payments to other governments	9,085	29,352	-	-	-
Capital outlay	-	-	-	-	-
Total disbursements	<u>211,589</u>	<u>486,486</u>	<u>154,076</u>	<u>58,691</u>	<u>-</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	(333)	(5,165)	(4,912)	(6,068)	-
<b>OTHER FINANCING SOURCES:</b>					
Transfers in	-	-	-	-	-
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	(333)	(5,165)	(4,912)	(6,068)	-
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR, AS RESTATED (SEE NOTE 12)	<u>(22,473)</u>	<u>(55,482)</u>	<u>4,940</u>	<u>1,246</u>	<u>1,672</u>
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	<u>\$ (22,806)</u>	<u>\$ (60,647)</u>	<u>\$ 28</u>	<u>\$ (4,822)</u>	<u>\$ 1,672</u>
<b>CASH BASIS ASSETS, END OF YEAR</b>					
Cash and cash equivalents	<u>\$ (22,806)</u>	<u>\$ (60,647)</u>	<u>\$ 28</u>	<u>\$ (4,822)</u>	<u>\$ 1,672</u>
<b>CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR</b>					
Restricted	\$ -	\$ -	\$ 28	\$ -	\$ 1,672
Unassigned	<u>(22,806)</u>	<u>(60,647)</u>	<u>-</u>	<u>(4,822)</u>	<u>-</u>
TOTAL CASH BASIS FUND BALANCE (DEFICIT)	<u>\$ (22,806)</u>	<u>\$ (60,647)</u>	<u>\$ 28</u>	<u>\$ (4,822)</u>	<u>\$ 1,672</u>

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

As of and For the Year Ended June 30, 2022

	Federal Adult Education - Basic	Federal Adult Education - EL Civics	Federal Adult Education - CURES	Adult Education - Bridges	Performance Evaluation Advisory Council (PEAC)
<b>RECEIPTS:</b>					
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-
Federal sources	118,455	37,848	-	-	-
Total receipts	118,455	37,848	-	-	-
<b>DISBURSEMENTS:</b>					
Instructional services:					
Salaries and benefits	101,627	30,513	-	24,246	-
Purchased services	4,974	243	-	132	402
Supplies and materials	4,199	6,964	-	340	-
Intergovernmental:					
Payments to other governments	-	-	-	-	-
Capital outlay	-	-	-	3,075	-
Total disbursements	110,800	37,720	-	27,793	402
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	7,655	128	-	(27,793)	(402)
<b>OTHER FINANCING SOURCES:</b>					
Transfers in	-	-	-	-	402
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	7,655	128	-	(27,793)	-
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR, AS RESTATED (SEE NOTE 12)	(20,669)	(11,345)	24	27,827	-
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	\$ (13,014)	\$ (11,217)	\$ 24	\$ 34	\$ -
CASH BASIS ASSETS, END OF YEAR					
Cash and cash equivalents	\$ (13,014)	\$ (11,217)	\$ 24	\$ 34	\$ -
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR					
Restricted	\$ -	\$ -	\$ 24	\$ 34	\$ -
Unassigned	(13,014)	(11,217)	-	-	-
TOTAL CASH BASIS FUND BALANCE (DEFICIT)	\$ (13,014)	\$ (11,217)	\$ 24	\$ 34	\$ -

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES  
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COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND CASH RECEIPTS,  
DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES - EDUCATION FUND ACCOUNTS

As of and For the Year Ended June 30, 2022

	Knox County Mental Health Board	Workforce Innovation and Opportunity Act (WIOA)	Elementary and Secondary School Emergency Relief Grant	IHSA Parent Café	Workplace Skills Assessment
<b>RECEIPTS:</b>					
Local sources	\$ 165,000	\$ 85,942	\$ -	\$ -	\$ -
State sources	-	-	-	-	10,888
Federal sources	-	-	1,863	-	-
<b>Total receipts</b>	<b>165,000</b>	<b>85,942</b>	<b>1,863</b>	<b>-</b>	<b>10,888</b>
<b>DISBURSEMENTS:</b>					
Instructional services:					
Salaries and benefits	101,589	106,137	-	-	10,685
Purchased services	45,452	9,826	1,200	-	116
Supplies and materials	15,093	1,755	1,406	-	-
Intergovernmental:					
Payments to other governments	-	-	-	-	-
Capital outlay	-	-	-	-	-
<b>Total disbursements</b>	<b>162,134</b>	<b>117,718</b>	<b>2,606</b>	<b>-</b>	<b>10,801</b>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<b>2,866</b>	<b>(31,776)</b>	<b>(743)</b>	<b>-</b>	<b>87</b>
<b>OTHER FINANCING SOURCES:</b>					
Transfers in	-	-	-	-	-
<b>CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)</b>	<b>2,866</b>	<b>(31,776)</b>	<b>(743)</b>	<b>-</b>	<b>87</b>
<b>CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR, AS RESTATED (SEE NOTE 12)</b>	<b>41</b>	<b>(17,629)</b>	<b>-</b>	<b>875</b>	<b>-</b>
<b>CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR</b>	<b>\$ 2,907</b>	<b>\$ (49,405)</b>	<b>\$ (743)</b>	<b>\$ 875</b>	<b>\$ 87</b>
<b>CASH BASIS ASSETS, END OF YEAR</b>					
Cash and cash equivalents	\$ 2,907	\$ (49,405)	\$ (743)	\$ 875	\$ 87
<b>CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR</b>					
Restricted	\$ 2,907	\$ -	\$ -	\$ 875	\$ 87
Unassigned	-	(49,405)	(743)	-	-
<b>TOTAL CASH BASIS FUND BALANCE (DEFICIT)</b>	<b>\$ 2,907</b>	<b>\$ (49,405)</b>	<b>\$ (743)</b>	<b>\$ 875</b>	<b>\$ 87</b>

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

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

As of and For the Year Ended June 30, 2022

	Governor's Emergency Education Relief	Elementary and Secondary School Digital Professional Learning	Elementary and Secondary School Digital Equity	Community Partnership Grant	American Rescue Plan - Homeless Children and Youth
RECEIPTS:					
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-
Federal sources	9,943	5,240	15,037	20,091	-
Total receipts	9,943	5,240	15,037	20,091	-
DISBURSEMENTS:					
Instructional services:					
Salaries and benefits	-	-	-	-	-
Purchased services	-	-	3,766	18,890	-
Supplies and materials	497	-	10,496	8,723	14,526
Intergovernmental:					
Payments to other governments	7,720	-	-	-	-
Capital outlay	-	-	5,951	3,400	-
Total disbursements	8,217	-	20,213	31,013	14,526
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	1,726	5,240	(5,176)	(10,922)	(14,526)
OTHER FINANCING SOURCES:					
Transfers in	-	-	-	-	-
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	1,726	5,240	(5,176)	(10,922)	(14,526)
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR, AS RESTATED (SEE NOTE 12)	(1,726)	(5,240)	(5,123)	-	-
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	\$ -	\$ -	\$ (10,299)	\$ (10,922)	\$ (14,526)
CASH BASIS ASSETS, END OF YEAR					
Cash and cash equivalents	\$ -	\$ -	\$ (10,299)	\$ (10,922)	\$ (14,526)
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR					
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned	-	-	(10,299)	(10,922)	(14,526)
TOTAL CASH BASIS FUND BALANCE (DEFICIT)	\$ -	\$ -	\$ (10,299)	\$ (10,922)	\$ (14,526)

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

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

As of and For the Year Ended June 30, 2022

	American Rescue Plan - Elementary and Secondary School Relief Grant	Emergency Assistance and Relief Supplemental (EANS)	TOTALS
<b>RECEIPTS:</b>			
Local sources	\$ -	\$ 1,780	\$ 252,722
State sources	-	-	6,134,372
Federal sources	39,434	-	1,157,848
Total receipts	<u>39,434</u>	<u>1,780</u>	<u>7,544,942</u>
<b>DISBURSEMENTS:</b>			
Instructional services:			
Salaries and benefits	33,971	-	3,240,085
Purchased services	4,214	-	512,319
Supplies and materials	187	381	509,025
Intergovernmental:			
Payments to other governments	-	-	3,698,888
Capital outlay	1,110	1,399	65,874
Total disbursements	<u>39,482</u>	<u>1,780</u>	<u>8,026,191</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	(48)	-	(481,249)
<b>OTHER FINANCING SOURCES:</b>			
Transfers in	-	-	402
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	(48)	-	(480,847)
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR, AS RESTATED (SEE NOTE 12)	-	-	1,778,326
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	<u>\$ (48)</u>	<u>\$ -</u>	<u>\$ 1,297,479</u>
<b>CASH BASIS ASSETS, END OF YEAR</b>			
Cash and cash equivalents	<u>\$ (48)</u>	<u>\$ -</u>	<u>\$ 1,297,479</u>
<b>CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR</b>			
Restricted	\$ -	\$ -	\$ 1,519,995
Unassigned	(48)	-	(222,516)
TOTAL CASH BASIS FUND BALANCE (DEFICIT)	<u>\$ (48)</u>	<u>\$ -</u>	<u>\$ 1,297,479</u>

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

BUDGETARY COMPARISON SCHEDULE  
 EDUCATION FUND ACCOUNT  
 MCKINNEY EDUCATION FOR HOMELESS CHILDREN

For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
Federal sources	\$ 20,908	\$ 23,567	\$ 23,076
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	12,688	15,347	14,587
Purchased services	3,585	3,585	6,174
Supplies and materials	3,785	3,785	4,366
Capital outlay	850	850	850
Total disbursements	20,908	23,567	25,977
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	-	-	(2,901)
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR, AS RESTATED (SEE NOTE 12)	-	-	(4,394)
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	\$ -	\$ -	\$ (7,295)

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

BUDGETARY COMPARISON SCHEDULE  
 EDUCATION FUND ACCOUNT  
 REGIONAL SAFE SCHOOLS

For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
State sources	\$ 59,765	\$ 59,765	\$ 59,765
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	58,960	58,960	62,198
Purchased services	530	530	572
Supplies and materials	275	275	119
Total disbursements	59,765	59,765	62,889
CHANGE IN CASH BASIS FUND BALANCE	-	-	(3,124)
CASH BASIS FUND BALANCE, BEGINNING OF YEAR, AS RESTATED (SEE NOTE 12)	-	-	9,543
CASH BASIS FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ 6,419

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

BUDGETARY COMPARISON SCHEDULE  
 EDUCATION FUND ACCOUNT  
 REGIONAL SAFE SCHOOLS COOPERATIVE

For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
State sources	\$ 37,580	\$ 37,580	\$ 37,580
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	31,853	30,153	28,569
Purchased services	2,344	4,044	4,389
Supplies and materials	3,383	3,383	4,341
Total disbursements	<u>37,580</u>	<u>37,580</u>	<u>37,299</u>
CHANGE IN CASH BASIS FUND BALANCE	-	-	281
CASH BASIS FUND BALANCE, BEGINNING OF YEAR, AS RESTATED (SEE NOTE 12)	<u>-</u>	<u>-</u>	<u>240,398</u>
CASH BASIS FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 240,679</u>

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

BUDGETARY COMPARISON SCHEDULE  
 EDUCATION FUND ACCOUNT  
 ROE/ISC OPERATIONS

For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
State sources	\$ 110,486	\$ 110,486	\$ 110,486
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	77,644	71,144	81,147
Purchased services	12,342	15,592	20,676
Supplies and materials	500	3,750	4,226
Intergovernmental:			
Payments to other governments	20,000	20,000	20,000
Total disbursements	<u>110,486</u>	<u>110,486</u>	<u>126,049</u>
CHANGE IN CASH BASIS FUND BALANCE	-	-	(15,563)
CASH BASIS FUND BALANCE, BEGINNING OF YEAR, AS RESTATED (SEE NOTE 12)	<u>-</u>	<u>-</u>	<u>25,697</u>
CASH BASIS FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,134</u>

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

BUDGETARY COMPARISON SCHEDULE  
 EDUCATION FUND ACCOUNT  
 TRUANTS ALTERNATIVE EDUCATION

For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
State sources	\$ 142,312	\$ 142,312	\$ 142,312
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	112,279	112,279	116,788
Purchased services	23,705	23,705	27,271
Supplies and materials	6,328	6,328	9,678
Total disbursements	142,312	142,312	153,737
CHANGE IN CASH BASIS FUND BALANCE	-	-	(11,425)
CASH BASIS FUND BALANCE, BEGINNING OF YEAR, AS RESTATED (SEE NOTE 12)	-	-	13,113
CASH BASIS FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ 1,688

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

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

For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
State sources	\$ 2,564,879	\$ 2,564,879	\$ 2,564,879
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	329,590	265,901	285,886
Purchased services	36,727	53,108	56,133
Supplies and materials	7,257	27,645	30,305
Intergovernmental:			
Payments to other governments	2,191,305	2,218,225	2,456,509
Capital outlay	-	-	1,466
Total disbursements	<u>2,564,879</u>	<u>2,564,879</u>	<u>2,830,299</u>
CHANGE IN CASH BASIS FUND BALANCE	-	-	(265,420)
CASH BASIS FUND BALANCE, BEGINNING OF YEAR, AS RESTATED (SEE NOTE 12)	<u>-</u>	<u>-</u>	<u>823,593</u>
CASH BASIS FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 558,173</u>

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

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

For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
State sources	\$ 1,359,256	\$ 1,359,256	\$ 1,359,256
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	1,150,856	1,053,856	1,029,687
Purchased services	109,020	170,520	150,237
Supplies and materials	93,880	119,380	152,587
Capital outlay	5,500	15,500	36,456
Total disbursements	1,359,256	1,359,256	1,368,967
CHANGE IN CASH BASIS FUND BALANCE	-	-	(9,711)
CASH BASIS FUND BALANCE, BEGINNING OF YEAR, AS RESTATED (SEE NOTE 12)	-	-	192,141
CASH BASIS FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ 182,430

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

BUDGETARY COMPARISON SCHEDULE  
EDUCATION FUND ACCOUNT  
EARLY CHILDHOOD - MONITORING

For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
State sources	\$ 1,647,160	\$ 1,647,160	\$ 1,647,160
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	420,682	377,145	381,110
Purchased services	66,021	90,062	84,890
Supplies and materials	64,884	78,854	82,837
Intergovernmental:			
Payments to other governments	1,090,173	1,090,173	1,167,622
Capital outlay	5,400	10,926	12,167
Total disbursements	<u>1,647,160</u>	<u>1,647,160</u>	<u>1,728,626</u>
CHANGE IN CASH BASIS FUND BALANCE	-	-	(81,466)
CASH BASIS FUND BALANCE, BEGINNING OF YEAR, AS RESTATED (SEE NOTE 12)	<u>-</u>	<u>-</u>	<u>581,346</u>
CASH BASIS FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 499,880</u>

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

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

For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
Federal sources	\$ 150,000	\$ 150,000	\$ 160,828
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	107,276	107,276	122,812
Purchased services	14,442	14,442	8,932
Supplies and materials	17,282	17,282	28,913
Intergovernmental:			
Payments to other governments	11,000	11,000	8,600
Total disbursements	<u>150,000</u>	<u>150,000</u>	<u>169,257</u>
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	-	-	(8,429)
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR, AS RESTATED (SEE NOTE 12)	-	-	(8,343)
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (16,772)</u>

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

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

For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
Federal sources	\$ 225,000	\$ 225,000	\$ 211,256
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	188,830	178,964	160,937
Purchased services	7,071	7,380	7,248
Supplies and materials	13,649	22,649	34,319
Intergovernmental:			
Payments to other governments	15,450	16,007	9,085
Total disbursements	<u>225,000</u>	<u>225,000</u>	<u>211,589</u>
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	-	-	(333)
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR, AS RESTATED (SEE NOTE 12)	-	-	(22,473)
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (22,806)</u>

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

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

For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
Federal sources	\$ 450,000	\$ 469,785	\$ 481,321
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	342,662	339,341	363,144
Purchased services	28,769	28,778	16,646
Supplies and materials	42,319	46,416	77,344
Intergovernmental:			
Payments to other governments	36,250	33,250	29,352
Capital outlay	-	22,000	-
Total disbursements	<u>450,000</u>	<u>469,785</u>	<u>486,486</u>
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	-	-	(5,165)
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR, AS RESTATED (SEE NOTE 12)	-	-	(55,482)
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (60,647)</u>

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

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

For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
State sources	\$ 149,164	\$ 149,164	\$ 149,164
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	148,688	148,688	152,267
Purchased services	-	-	1,362
Supplies and materials	476	476	447
Total disbursements	149,164	149,164	154,076
CHANGE IN CASH BASIS FUND BALANCE	-	-	(4,912)
CASH BASIS FUND BALANCE, BEGINNING OF YEAR, AS RESTATED (SEE NOTE 12)	-	-	4,940
CASH BASIS FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ 28

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

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

For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
State sources	\$ 58,470	\$ 58,470	\$ 52,623
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	33,808	33,808	32,185
Purchased services	13,500	13,500	14,621
Supplies and materials	11,162	11,162	11,885
Total disbursements	58,470	58,470	58,691
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	-	-	(6,068)
CASH BASIS FUND BALANCE, BEGINNING OF YEAR, AS RESTATED (SEE NOTE 12)	-	-	1,246
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	\$ -	\$ -	\$ (4,822)

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

BUDGETARY COMPARISON SCHEDULE- CASH BASIS  
 EDUCATION FUND ACCOUNT  
 FEDERAL ADULT EDUCATION - BASIC

For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
Federal sources	\$ 108,641	\$ 108,641	\$ 118,455
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	102,261	102,261	101,627
Purchased services	4,700	4,700	4,974
Supplies and materials	1,680	1,680	4,199
Total disbursements	108,641	108,641	110,800
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	-	-	7,655
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR, AS RESTATED (SEE NOTE 12)	-	-	(20,669)
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	\$ -	\$ -	\$ (13,014)

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

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

For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
Federal sources	\$ 38,485	\$ 38,485	\$ 37,848
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	31,364	31,364	30,513
Purchased services	-	-	243
Supplies and materials	7,121	7,121	6,964
Total disbursements	38,485	38,485	37,720
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	-	-	128
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR, AS RESTATED (SEE NOTE 12)	-	-	(11,345)
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	\$ -	\$ -	\$ (11,217)

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

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

For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
Local	\$ 108,000	\$ 108,000	\$ 85,942
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	95,131	95,131	106,137
Purchased services	10,798	10,798	9,826
Supplies and materials	2,071	2,071	1,755
Total disbursements	<u>108,000</u>	<u>108,000</u>	<u>117,718</u>
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	-	-	(31,776)
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR, AS RESTATED (SEE NOTE 12)	-	-	(17,629)
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (49,405)</u>

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

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

For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
Federal sources	\$ 5,928	\$ 5,928	\$ 1,863
DISBURSEMENTS:			
Instructional services:			
Purchased services	2,500	2,500	1,200
Supplies and materials	3,428	3,428	1,406
Total disbursements	5,928	5,928	2,606
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	-	-	(743)
CASH BASIS FUND BALANCE, BEGINNING OF YEAR	-	-	-
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	\$ -	\$ -	\$ (743)

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

BUDGETARY COMPARISON SCHEDULE- CASH BASIS  
 EDUCATION FUND ACCOUNT  
 WORKPLACE SKILLS ASSESSMENT

For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
State sources	\$ 10,888	\$ 10,888	\$ 10,888
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	10,706	10,706	10,685
Purchased services	113	113	116
Supplies and materials	69	69	-
Total disbursements	10,888	10,888	10,801
CHANGE IN CASH BASIS FUND BALANCE	-	-	87
CASH BASIS FUND BALANCE, BEGINNING OF YEAR, AS RESTATED (SEE NOTE 12)	-	-	-
CASH BASIS FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ 87

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

BUDGETARY COMPARISON SCHEDULE- CASH BASIS  
 EDUCATION FUND ACCOUNT  
 GOVERNOR'S EMERGENCY EDUCATION RELIEF

For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
Federal sources	\$ 94,230	\$ 94,230	\$ 9,943
DISBURSEMENTS:			
Instructional services:			
Supplies and materials	20,994	20,994	497
Intergovernmental:			
Payments to other governments	73,236	73,236	7,720
Total disbursements	94,230	94,230	8,217
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	-	-	1,726
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR, AS RESTATED (SEE NOTE 12)	-	-	(1,726)
CASH BASIS FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ -

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

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

For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
Federal sources	\$ 23,631	\$ 23,631	\$ 15,037
DISBURSEMENTS:			
Instructional services:			
Purchased services	6,090	6,090	3,766
Supplies and materials	11,675	11,675	10,496
Capital outlay	5,866	5,866	5,951
Total disbursements	<u>23,631</u>	<u>23,631</u>	<u>20,213</u>
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	-	-	(5,176)
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR, AS RESTATED (SEE NOTE 12)	<u>-</u>	<u>-</u>	<u>(5,123)</u>
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (10,299)</u>

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

BUDGETARY COMPARISON SCHEDULE- CASH BASIS  
 EDUCATION FUND ACCOUNT  
 COMMUNITY PARTNERSHIP GRANT

For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
Federal sources	\$ 323,529	\$ 323,529	\$ 20,091
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	211,198	211,198	-
Purchased services	75,114	75,114	18,890
Supplies and materials	34,817	34,817	8,723
Capital outlay	2,400	2,400	3,400
Total disbursements	<u>323,529</u>	<u>323,529</u>	<u>31,013</u>
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	-	-	(10,922)
CASH BASIS FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (10,922)</u></u>

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

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

For the Year Ended June 30, 2022

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

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

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

For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
RECEIPTS:			
Federal sources	\$ 95,570	\$ 95,570	\$ 39,434
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	82,546	82,546	33,971
Purchased services	7,357	7,357	4,214
Supplies and materials	2,696	2,696	187
Other objects	-	-	-
Intergovernmental:			
Payments to other governments	-	-	-
Capital outlay	2,971	2,971	1,110
Total disbursements	95,570	95,570	39,482
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	-	-	(48)
CASH BASIS FUND BALANCE, BEGINNING OF YEAR	-	-	-
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	\$ -	\$ -	\$ (48)

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

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

As of and For the Year Ended June 30, 2022

	General Education Development	Bus Driver Training	Institute	TOTALS
<b>RECEIPTS:</b>				
Local sources	\$ 1,543	\$ 2,110	\$ 26,502	\$ 30,155
State sources	-	1,247	-	1,247
Interest earnings	-	-	546	546
Total receipts	<u>1,543</u>	<u>3,357</u>	<u>27,048</u>	<u>31,948</u>
<b>DISBURSEMENTS:</b>				
Instructional services:				
Salaries and benefits	-	2,185	18,200	20,385
Purchased services	53	388	7,438	7,879
Supplies and materials	-	30	-	30
Total disbursements	<u>53</u>	<u>2,603</u>	<u>25,638</u>	<u>28,294</u>
CHANGE IN CASH BASIS FUND BALANCE	1,490	754	1,410	3,654
CASH BASIS FUND BALANCE, BEGINNING OF YEAR, AS RESTATED (SEE NOTE 12)	<u>5,283</u>	<u>20,807</u>	<u>180,436</u>	<u>206,526</u>
CASH BASIS FUND BALANCE, END OF YEAR	<u>\$ 6,773</u>	<u>\$ 21,561</u>	<u>\$ 181,846</u>	<u>\$ 210,180</u>
<b>CASH BASIS ASSETS, END OF YEAR</b>				
Cash and cash equivalents	<u>\$ 6,773</u>	<u>\$ 21,561</u>	<u>\$ 181,846</u>	<u>\$ 210,180</u>
<b>CASH BASIS FUND BALANCE, END OF YEAR</b>				
Restricted	<u>\$ 6,773</u>	<u>\$ 21,561</u>	<u>\$ 181,846</u>	<u>\$ 210,180</u>

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

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

As of and For the Year Ended June 30, 2022

	Business-Type Activities Enterprise Funds		TOTALS
	Staff Development	Criminal Background Investigation	
OPERATING RECEIPTS:			
Fees for services	\$ 3,993	\$ 25,770	\$ 29,763
Total operating receipts	<u>3,993</u>	<u>25,770</u>	<u>29,763</u>
OPERATING DISBURSEMENTS:			
Purchased services	2,764	16,140	18,904
Supplies and materials	981	-	981
Total operating disbursements	<u>3,745</u>	<u>16,140</u>	<u>19,885</u>
OPERATING INCOME	248	9,630	9,878
CASH BASIS NET POSITION, BEGINNING OF YEAR, AS RESTATED (SEE NOTE 12)	<u>44,582</u>	<u>49,785</u>	<u>94,367</u>
CASH BASIS NET POSITION, END OF YEAR	<u>\$ 44,830</u>	<u>\$ 59,415</u>	<u>\$ 104,245</u>
CASH BASIS ASSETS, END OF YEAR			
Cash and cash equivalents	<u>\$ 44,830</u>	<u>\$ 59,415</u>	<u>\$ 104,245</u>
CASH BASIS NET POSITION, END OF YEAR			
Unrestricted	<u>\$ 44,830</u>	<u>\$ 59,415</u>	<u>\$ 104,245</u>

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

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

As of and For the Year Ended June 30, 2022

	School Facility Occupation Tax	Delabar CTE System	Total
<b>ADDITIONS:</b>			
Local source income	\$ -	\$ 9,503	\$ 9,503
Sales tax collections for other governments	7,738,104	-	7,738,104
State and federal grants	-	543,082	543,082
Total additions	<u>7,738,104</u>	<u>552,585</u>	<u>8,290,689</u>
<b>DEDUCTIONS:</b>			
Grant expenditures	-	619,937	619,937
Payments of sales tax to other governments	7,738,104	-	7,738,104
Total deductions	<u>7,738,104</u>	<u>619,937</u>	<u>8,358,041</u>
CHANGE IN CASH BASIS FIDUCIARY NET POSITION	-	(67,352)	(67,352)
CASH BASIS FIDUCIARY NET POSITION, BEGINNING OF YEAR, AS RESTATED (SEE NOTE 12)	<u>249</u>	<u>214,396</u>	<u>214,645</u>
CASH BASIS FIDUCIARY NET POSITION, END OF YEAR	<u>\$ 249</u>	<u>\$ 147,044</u>	<u>\$ 147,293</u>
<b>CASH BASIS ASSETS, END OF YEAR</b>			
Cash and cash equivalents	<u>\$ 249</u>	<u>\$ 147,044</u>	<u>\$ 147,293</u>
<b>CASH BASIS FIDUCIARY NET POSITION, END OF YEAR</b>			
Restricted for other individuals, organizations and other governments	<u>\$ 249</u>	<u>\$ 147,044</u>	<u>\$ 147,293</u>

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

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor, Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
<b>U.S. Department of Agriculture</b>			
<b>Passed-Through Illinois State Board of Education</b>			
<b>National School Lunch Program</b>			
National School Lunch Program	10.555	21-4210-00; 21-4210-SN	\$ 6,543
National School Lunch Program	10.555	22-4210-00; 21-4210-SC	17,936
Total National School Lunch Program			<u>24,479</u>
<b>School Breakfast Program</b>			
School Breakfast Program	10.553	21-4220-00	1,032
School Breakfast Program	10.553	22-4220-00	6,517
Total School Breakfast Program			<u>7,549</u>
Total Child Nutrition Cluster			<u>32,028</u>
<b>Pandemic Electronic Benefit Transfer (P-EBT) Administrative Costs</b>			
	10.649	21-4210-BT	614
Total U.S. Department of Agriculture			<u>32,642</u>
<b>U.S. Department of Education</b>			
<b>Passed-Through Illinois Community College Board</b>			
<b>Adult Education - Basic Grants to States</b>			
Federal Adult Education - Basic	84.002	684-01-1625	102,880
Federal Adult Education - EL Civics	84.002	684-01-1625	36,640
Total Adult Education - Basic Grants to States			<u>139,520</u>
<b>Passed-Through Regional Office of Education No. 26</b>			
<b>Education for Homeless Children and Youth</b>			
McKinney Education for Homeless Children	84.196A	22-4920-00	23,881
<b>Education Stabilization Fund</b>			
Covid 19 - American Rescue Plan - Elementary & Secondary School Emergency Relief - Homeless Children and Youth	84.425W	22-4998-HM	14,526
<b>Passed-Through Illinois State Board of Education</b>			
<b>Twenty-First Century Community Learning Centers</b>			
Title IV 21st Century Community Learning Center (4421-13)	M 84.287C	21-4421-13	41,568
Title IV 21st Century Community Learning Center (4421-15)	M 84.287C	21-4421-15	48,793
Title IV 21st Century Community Learning Center (4421-19)	M 84.287C	21-4421-19	76,700
Title IV 21st Century Community Learning Center (4421-13)	M 84.287C	22-4421-13	110,812
Title IV 21st Century Community Learning Center (4421-15)	M 84.287C	22-4421-15	141,866
Title IV 21st Century Community Learning Center (4421-19)	M 84.287C	22-4421-19	350,135
Total Twenty-First Century Community Learning Centers			<u>769,874</u>
<b>Education Stabilization Fund</b>			
COVID - 19 Elementary and Secondary School Emergency Relief Fund	84.425D	21-4998-E2	2,606
COVID - 19 Elementary and Secondary School Emergency Relief Fund - Digital Equity	84.425D	22-4998-D2	20,213
COVID - 19 Governor's Emergency Education Relief Fund	84.425C	21-4998-EC	496
COVID - 19 American Rescue Plan - Elementary and Secondary School Emergency Relief - Community Partnership Grant	84.425U	22-4998-CP	31,013
COVID - 19 American Rescue Plan - Elementary and Secondary School Emergency Relief	84.425U	22-4998-E3	39,482
Total Education Stabilization Fund			<u>93,810</u>
Total U.S. Department of Education			<u>1,041,611</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u>\$ 1,074,253</u>

(M) Program was audited as a major program

The accompanying notes are an integral part of this schedule.

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES  
 REGIONAL OFFICE OF EDUCATION NO. 33  
 NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 JUNE 30, 2022

NOTE 1 – REPORTING ENTITY BASIS OF PRESENTATION AND ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal award activity of Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33 under programs of the federal government for the year ended June 30, 2022. 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 #33, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Regional Office of Education No. 33.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 3 – CHANGE IN REPORTING BASIS

For the fiscal year ended June 30, 2022, the Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33 has presented the Schedule in accordance with the cash basis of accounting. This is a change from the fiscal year 2021 presentation, which was reported using generally accepted accounting principles (GAAP). The following federal expenditures reported in the fiscal year 2022 cash basis financial statements are excluded in the fiscal year 2022 cash basis Schedule as they were already reported in the fiscal year 2021 Schedule on an accrual basis:

Program Title	Federal Assistance Listing	Amount
Federal Adult Education - Basic	84.002	\$ 7,920
Federal Adult Education - EL Civics	84.002	1,080
McKinney Education for Homeless Children	84.196A	2,096
Title IV 21st Century Community Learning Centers (4421 - 13)	84.287C	16,877
Title IV 21st Century Community Learning Centers (4421 - 15)	84.287C	20,930
Title IV 21st Century Community Learning Centers (4421 - 19)	84.287C	59,651
Governor's Emergency Education Relief	84.425C	7,721
		<u>\$ 116,275</u>