

**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, 2025

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

**GALLEROS ROBINSON
CERTIFIED PUBLIC ACCOUNTANTS, LLP**

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

JUNE 30, 2025

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

JUNE 30, 2025

OFFICIALS

Regional Superintendent
(Current, effective July 01, 2025)

Ms. Kathryn Jennings

Regional Superintendent
(July 01, 2024 through June 30, 2025)

Ms. Jodi Scott

Assistant Regional Superintendent
(Current, effective July 01, 2025)

Ms. Emily Adolphson

Assistant Regional Superintendent
(July 01, 2024 through June 30, 2025)

Ms. Lori Loving

Offices are located at:

105 North E Street
Monmouth, Illinois 61462

932 Harrison Street
Galesburg, Illinois 61401

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

JUNE 30, 2025

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

Number of	This Audit	Prior Audit
Audit findings	-	-
Repeated audit findings	-	-
Prior recommendation implemented or not repeated	-	-

SUMMARY OF FINDINGS AND QUESTIONED COSTS

Item No.	Page	Description	Finding Type
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Findings (*Government Auditing Standards*)

None

Findings and Questioned Costs (*Federal Compliance*)

None

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

None

Prior Audit Findings not Repeated (*Federal Compliance*)

None

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

JUNE 30, 2025

COMPLIANCE REPORT SUMMARY – CONCLUDED

EXIT CONFERENCE

Since there were no findings and recommendations identified to discuss with Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33 personnel, no formal exit conference was held with management of Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33.

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

JUNE 30, 2025

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 Galleros Robinson Certified Public Accountants, LLP.

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, 2025, and the related notes to the financial statements, which collectively comprise the 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, 2025, 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, and for 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 Henderson, Knox, Mercer, and Warren Counties 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 January 14, 2026, 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
January 14, 2026



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, 2025, and the related notes to the financial statements, which collectively comprise the Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33's basic financial statements, and have issued our report thereon dated January 14, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the 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 the 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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Chicago, Illinois
January 14, 2026



**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 Federal Program

As Special Assistant Auditors for the Auditor General, we have audited the Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33's compliance 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 Henderson, Knox, Mercer, and Warren Counties Regional Office of Education No. 33's major federal programs for the year ended June 30, 2025. 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, the 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, 2025.

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
January 14, 2026

**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, 2025**

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, 2025**

None

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SECTION III – FEDERAL AWARD FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025**

INSTANCES OF NONCOMPLIANCE:

None

SIGNIFICANT DEFICIENCIES:

None

MATERIAL WEAKNESS:

None

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025**

Not Applicable

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS NOT REPEATED
FOR THE YEAR ENDED JUNE 30, 2025**

None

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, 2025

FUNCTIONS/PROGRAMS	Net (Disbursements) Receipts and Changes in Cash Basis Net Position				
	Disbursements	Program Receipts		Primary Government	
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities
Primary Government:					
Governmental Activities:					
Instructional Services:					
Salaries and benefits	\$ 5,460,650	\$ 24,137	\$ 4,260,589	\$ (1,175,924)	\$ (1,175,924)
Purchased services	1,590,491	7,273	1,337,866	(245,352)	(245,352)
Supplies and materials	691,387	428	638,059	(52,900)	(52,900)
Capital outlay	199,300	3,815	185,243	(10,242)	(10,242)
Intergovernmental:					
Payments to other governments	3,932,004	-	3,869,521	(62,483)	(62,483)
Total governmental activities	<u>11,873,832</u>	<u>35,653</u>	<u>10,291,278</u>	<u>(1,546,901)</u>	<u>(1,546,901)</u>
Business-Type Activities:					
Fees for services	443,763	482,835	-	39,072	39,072
Total business-type activities	<u>443,763</u>	<u>482,835</u>	<u>-</u>	<u>39,072</u>	<u>39,072</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 12,317,595</u>	<u>\$ 518,488</u>	<u>\$ 10,291,278</u>	<u>\$ (1,546,901)</u>	<u>\$ (1,507,829)</u>
GENERAL RECEIPTS:					
Local sources			520,031	-	520,031
State sources			1,070,153	-	1,070,153
Interest earnings			244,090	-	244,090
Total general receipts			<u>1,834,274</u>	<u>-</u>	<u>1,834,274</u>
CHANGE IN NET POSITION			287,373	39,072	326,445
NET POSITION, BEGINNING OF YEAR			<u>4,698,149</u>	<u>446,915</u>	<u>5,145,064</u>
NET POSITION, END OF YEAR			<u>\$ 4,985,522</u>	<u>\$ 485,987</u>	<u>\$ 5,471,509</u>
CASH BASIS ASSETS, END OF YEAR					
Cash and cash equivalents			<u>\$ 4,985,522</u>	<u>\$ 485,987</u>	<u>\$ 5,471,509</u>
CASH BASIS NET POSITION, END OF YEAR					
Restricted for educational purposes			\$ 2,113,661	\$ -	\$ 2,113,661
Unrestricted			2,871,861	485,987	3,357,848
TOTAL CASH BASIS NET POSITION			<u>\$ 4,985,522</u>	<u>\$ 485,987</u>	<u>\$ 5,471,509</u>

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

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 33
 GOVERNMENTAL FUNDS
 STATEMENT OF CASH BASIS ASSETS AND FUND BALANCES AND CASH RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2025

	General Fund	Education Fund	Nonmajor Special Revenue Funds	Eliminations	Total Governmental Funds
RECEIPTS:					
Local sources	\$ 524,321	\$ 297,037	\$ 31,363	\$ -	\$ 852,721
State sources	1,070,153	9,036,395	1,508	-	10,108,056
Federal sources	-	956,338	-	-	956,338
On-behalf payments - State	-	-	-	-	-
Interest earnings	210,250	-	33,840	-	244,090
Total receipts	<u>1,804,724</u>	<u>10,289,770</u>	<u>66,711</u>	<u>-</u>	<u>12,161,205</u>
DISBURSEMENTS:					
Instructional services:					
Salaries and benefits	1,098,134	4,323,572	38,944	-	5,460,650
Purchased services	220,634	1,360,430	9,427	-	1,590,491
Supplies and materials	38,574	652,369	444	-	691,387
Intergovernmental:					
Payments to other governments	1,147	3,930,857	-	-	3,932,004
Capital outlay	10,395	187,108	1,797	-	199,300
Total disbursements	<u>1,368,884</u>	<u>10,454,336</u>	<u>50,612</u>	<u>-</u>	<u>11,873,832</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>435,840</u>	<u>(164,566)</u>	<u>16,099</u>	<u>-</u>	<u>287,373</u>
OTHER FINANCING SOURCES (USES):					
Transfers in	-	9,420	-	(9,420)	-
Transfers out	(9,420)	-	-	9,420	-
Total other financing sources (uses)	<u>(9,420)</u>	<u>9,420</u>	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN CASH BASIS FUND BALANCE	426,420	(155,146)	16,099	-	287,373
CASH BASIS FUND BALANCE, BEGINNING OF YEAR	<u>3,082,476</u>	<u>1,347,187</u>	<u>268,486</u>	<u>-</u>	<u>4,698,149</u>
CASH BASIS FUND BALANCE, END OF YEAR	<u>\$ 3,508,896</u>	<u>\$ 1,192,041</u>	<u>\$ 284,585</u>	<u>\$ -</u>	<u>\$ 4,985,522</u>
CASH BASIS ASSETS, END OF YEAR					
Cash and cash equivalents	<u>\$ 3,508,896</u>	<u>\$ 1,192,041</u>	<u>\$ 284,585</u>	<u>\$ -</u>	<u>\$ 4,985,522</u>
CASH BASIS FUND BALANCE, END OF YEAR					
Restricted	\$ -	\$ 1,829,076	\$ 284,585	\$ -	\$ 2,113,661
Assigned	23,710	-	-	-	23,710
Unassigned	<u>3,485,186</u>	<u>(637,035)</u>	<u>-</u>	<u>-</u>	<u>2,848,151</u>
TOTAL CASH BASIS FUND BALANCE	<u>\$ 3,508,896</u>	<u>\$ 1,192,041</u>	<u>\$ 284,585</u>	<u>\$ -</u>	<u>\$ 4,985,522</u>

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

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 33
 PROPRIETARY FUNDS
 STATEMENT OF CASH BASIS ASSETS AND NET POSITION AND CASH RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN CASH BASIS NET POSITION
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2025

	Business-Type Activities		Totals
	Enterprise Funds		
	Major		
	Professional Development - Consortium	Nonmajor Proprietary Funds	
OPERATING RECEIPTS:			
Fees for services	\$ 463,940	\$ 18,895	\$ 482,835
Total operating receipts	<u>463,940</u>	<u>18,895</u>	<u>482,835</u>
OPERATING DISBURSEMENTS:			
Salaries and benefits	239,469	2,585	242,054
Purchased services	172,648	16,919	189,567
Supplies and materials	7,846	2,071	9,917
Capital outlay	<u>2,225</u>	<u>-</u>	<u>2,225</u>
Total operating disbursements	<u>422,188</u>	<u>21,575</u>	<u>443,763</u>
OPERATING INCOME (LOSS)	41,752	(2,680)	39,072
CASH BASIS NET POSITION, BEGINNING OF YEAR	<u>354,084</u>	<u>92,831</u>	<u>446,915</u>
CASH BASIS NET POSITION, END OF YEAR	<u>\$ 395,836</u>	<u>\$ 90,151</u>	<u>\$ 485,987</u>
CASH BASIS ASSETS, END OF YEAR			
Cash and cash equivalents	<u>\$ 395,836</u>	<u>\$ 90,151</u>	<u>\$ 485,987</u>
CASH BASIS NET POSITION, END OF YEAR			
Unrestricted	<u>\$ 395,836</u>	<u>\$ 90,151</u>	<u>\$ 485,987</u>

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

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

STATEMENT OF CASH BASIS ASSETS AND FIDUCIARY NET POSITION AND CASH
 ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH BASIS FIDUCIARY NET POSITION
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2025

	Custodial Funds
ADDITIONS:	
Local source income	\$ 10,000
Sales tax collections for other governments	8,672,450
State and federal grants	<u>679,788</u>
Total additions	<u>9,362,238</u>
DEDUCTIONS:	
Grant expenditures	672,363
Payments of sales tax to other governments	<u>8,672,450</u>
Total deductions	<u>9,344,813</u>
CHANGE IN CASH BASIS FIDUCIARY NET POSITION	17,425
CASH BASIS FIDUCIARY NET POSITION, BEGINNING OF YEAR	<u>122,813</u>
CASH BASIS FIDUCIARY NET POSITION, END OF YEAR	<u>\$ 140,238</u>
CASH BASIS ASSETS, END OF YEAR	
Cash and cash equivalents	<u>\$ 140,238</u>
CASH BASIS FIDUCIARY NET POSITION, END OF YEAR	
Restricted for other individuals, organizations and other governments	<u>\$ 140,238</u>

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

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

In 2025, the Regional Office of Education No. 33 implemented Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, and applicable sections of GASB No. 102, *Certain Risk Disclosures*. The implementation of GASB Statement Nos. 101 and 102 did not have a significant effect on the Regional Office of Education No. 33's financial statements.

Date of Management's Review

The Regional Office of Education No. 33 has evaluated subsequent events through January 14, 2026, the date when the financial statements were available to be issued.

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 FINANCIAL STATEMENTS
JUNE 30, 2025**

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, 2025, 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 the Regional Office of Education No. 33. Such activities are reported as a single special revenue fund (Education Fund).

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.

Government-Wide and Fund Financial Statements

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

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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

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

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

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

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 FINANCIAL STATEMENTS
JUNE 30, 2025**

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 receipts. Thus, when program disbursements are incurred, there are both restricted and unrestricted funding resources available to finance the program. It is the Regional Office of Education No. 33's policy to first apply cost-reimbursement grant resources to such programs, and then general receipts.

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.

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 FINANCIAL STATEMENTS
JUNE 30, 2025**

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.

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.

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.

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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.

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

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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

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

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

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

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

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

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

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

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.

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.

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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.

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.

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

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

Parents As Teachers Challenge Grant – Used to purchase a vehicle to provide easier access to vital resources.

Abingdon-Avon High School Twister Program – Used for the operation of a before and after school program that focuses on high school students needing supplemental support.

Adult Education – Digital Instruction – Used for enhancing technology resources and infrastructure that aid in adult basic education or English language instruction.

Galesburg Community Foundation Rural Schools Collaborative – Used for convening local education stakeholders to develop an action plan to align and strengthen local teacher pathways.

Galesburg Community Foundation Hunger Collaborative – Used for expanding opportunities through Illinois High School Diploma Classes.

District Literacy Plan Implementation – offers funding to school districts and Regional Office of Education offices in support of costs incurred to develop and implement district literacy plans.

IL Public Health Institute – This program seeks to strengthen families and communities, by ensuring safe and healthy environments for children to grow and thrive, and by assuring access to systems of care that are youth friendly and youth responsive.

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Addleman Grant – This grant supports programming in areas that include: education, youth services, elder care, religious organizations, health and human services, libraries, and the performing arts.

School Maintenance Project – These dollar-for-dollar matching grants support crucial maintenance and infrastructure updates to improve classrooms and educational buildings throughout the state. Schools can use the funds for school security and other facility improvements.

Instructional Coaching – Provides the funding for instructional coaches to work with teachers to enhance instructional practices, improve student outcomes, and support professional growth.

Literacy – This program accounts for monies to support literacy in Regional Office of Education No. 33 schools.

Statewide Capacity Builder – This fund is used to build the capacity of the Regional Office of Education No. 33 staffs through a Train and Trainer Model and design teams to support districts and schools across the State in areas of social emotional learning, leadership capacity, and continuous improvement.

Regional School Safety – These dollar-for-dollar matching grants support crucial maintenance and infrastructure updates to improve classrooms and educational buildings throughout the state. Schools can use the funds for school security and other facility improvements.

Expansion of ESL Services for Adult Education Providers – Supports asylees, refugees, and migrants by helping them gain skills in English Language Acquisition.

EL Civics Supplemental Funds – Provides adult education and literacy services to: English Language Learners who are adults and enables them to achieve competency in the English language and acquire the basic and more advanced skills needed to function effectively as parents, workers, and citizens in the United States.

After School Program – Provides opportunities outside the school day to improve academic outcomes for students; provide opportunities for enrichment activities in a safe and healthy environment; and provide opportunities to strengthen public, private, and philanthropic partnerships so that quality support services are more durable for students facing greatest challenges.

AAMS ACT Now Title IV – Provides support for the planning, implementation, and operation of full-service community schools that improve the coordination, integration, accessibility, and effectiveness of services for children and families, particularly for children attending high-poverty schools, including high-poverty rural schools.

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

AAHS ACT Now Title IV – Provides support for the planning, implementation, and operation of full-service community schools that improve the coordination, integration, accessibility, and effectiveness of services for children and families, particularly for children attending high-poverty schools, including high-poverty rural schools.

Support in Prenatal Care – seeks to strengthen families and communities, by ensuring safe and healthy environments for children to grow and thrive, and by assuring access to systems of care that are youth friendly and youth responsive.

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

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

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

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

Proprietary Funds

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

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

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

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

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

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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.

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.

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: Regional Safe Schools, Regional Safe Schools Cooperative, ROE/ISC Operations, 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 Performance, Federal Adult Education – CURES, Adult Education – Bridges, Knox County Mental Health Board, IHSA Parent Café, Workplace Skills Assessment, CTE Education Career Pathway, Abingdon-Avon High School Twister Program, Adult Education – Digital Instruction, Galesburg Community Foundation Hunger Collaborative, District Literacy Plan Implementation, IL Public Health Institute, School Maintenance Project, Regional School Safety, Expansion of ESL Services for Adult Education Providers, and After School Program. The following

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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, Local Galesburg Community Foundation, American College Test (ACT) Class, and Testing Center.

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 Centers (4421-15, 4421-A3, 4421-A5, 4421-B5, 4421-C5), Adult Education and Family Literacy – State Basic, Federal Adult Education – Basic, Federal Adult Education – EL Civics, Workforce Innovation and Opportunity Act (WIOA), Community Partnership Grant, Birth to Five Illinois Implementation Grant, Math Institutional Coaching, Literacy, Statewide Capacity Builder, EL Civics Supplemental Funds, AAMS ACT Now Title IV, and AAHS ACT Now Title IV.

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.

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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.

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.

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.

Deposits

At June 30, 2025, the carrying amount of the Regional Office of Education No. 33's government-wide and fiduciary fund deposits were \$5,471,509 and \$140,238, respectively, and the bank balances were \$6,139,808. Of the total bank balances as of June 30, 2025, \$499,156 was secured by federal depository insurance, \$4,285,644 was collateralized by securities pledged by the Regional Office of Education No. 33's financial institution on behalf of the Regional Office, and \$1,355,008 was invested in the Illinois Funds Money Market Fund.

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

2. CASH AND CASH EQUIVALENTS - CONTINUED

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, 2025, the Regional Office of Education No. 33 had investments with a carrying value of \$1,355,008 in the Illinois Funds Money Market Fund.

Credit Risk

At June 30, 2025, 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.

Certificate of Deposit

As of June 30, 2025 the Regional Office of Education No. 33 holds an investment in a certificate of deposit valued at \$1,000,000 with an interest rate of 4.45% and maturity date of November 30, 2025. Since this investment has an original maturity date that exceeds three months it is excluded from cash and cash equivalent balance in the financial statements.

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

3. ILLINOIS MUNICIPAL RETIREMENT FUND

Plan Description

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

Benefits Provided

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

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

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

- 3% of the original pension amount, or
- ½ of the increase in the Consumer Price Index of the original pension amount.

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 33
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2025**

3. ILLINOIS MUNICIPAL RETIREMENT FUND - CONTINUED

Employees Covered by Benefit Terms

As of December 31, 2024, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	12
Inactive plan members entitled to but not yet receiving benefits	82
Active plan members	<u>82</u>
Total	<u>176</u>

Contributions

As set by statute, the Regional Office of Education No. 33's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Regional Office of Education No. 33's annual contribution rate for calendar year 2024 was 5.21% and the calendar year 2025 rate was 5.16%. For the fiscal year ended June 30, 2025, the Regional Office of Education No. 33 contributed \$171,782 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.

4. TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

Plan Description

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/fy2024>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

4. TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS - CONTINUED

Benefits Provided

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

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

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

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2026. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the State of Illinois.

Contributions

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

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

4. TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS - CONTINUED

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2025, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the 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, 2025 were \$4,765.

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, 2025, the employer pension contribution was 10.34 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2025, salaries totaling \$132,774 were paid from federal and special trust funds that required employer contributions of \$13,729.

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, 2025, 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.

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

5. TEACHERS' HEALTH INSURANCE SECURITY FUND

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.

Benefits Provided

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

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

On-Behalf Contributions to the THIS Fund

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

Employer contributions to the THIS Fund

The Regional Office of Education No. 33 also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.67 percent during the years ended June 30, 2025, 2024, and 2023. For the year ended June 30, 2025, the Regional Office of Education No. 33 paid \$5,488 to the THIS Fund, which was 100 percent of the required contribution. For the years ended June 30, 2024 and 2023, the Regional Office of Education No. 33 paid \$4,586 and \$4,611 to the THIS Fund, respectively, which was 100 percent of the required contribution.

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

5. TEACHERS' HEALTH INSURANCE SECURITY FUND - CONTINUED

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."

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.

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)

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 33
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2025**

6. WESTERN AREA SCHOOL HEALTH BENEFIT PLAN (OPEB)

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, 2025 membership consisted of:

Inactive employees currently receiving benefit payments	-
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	108
Total	<u>108</u>

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, 2025 were \$650,708.

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.

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

8. INTERFUND ACTIVITY

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, 2025, 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.

Fund	Transfers In	Transfers Out
General Fund:		
General State Aid	\$ -	\$ 9,420
Education Fund		
Title IV 21 st Century Community Learning Center (4421-13)	6,834	-
Title IV 21 st Century Community Learning Center (4421-19)	2,586	-
	<u>\$ 9,420</u>	<u>\$ 9,420</u>

9. LEASE COMMITMENTS

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. An agreement entered into on February 24, 2025 and commencing July 1, 2025 and extending to June 30, 2030 requires monthly lease payments of \$98. Lease payments for the year ended June 30, 2025 totaled \$1,517 under these agreements.

Future minimum lease payments under these leases are as follows:

Year Ending June 30,	
2026	\$ 1,169
2027	1,169
2028	1,169
2029	1,169
2030	1,169
Total	<u>\$ 5,845</u>

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

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	\$ 135,432
Assistant Regional Superintendent salary	121,884
Regional Superintendent benefits (includes State-paid insurance)	47,454
Assistant Regional Superintendent benefits (includes State-paid insurance)	46,061
Total on-behalf payments	<u>\$ 350,831</u>

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). Due to the Regional Office of Education No. 33 reporting on the cash basis of accounting, the on-behalf payments are not recorded in the financial statements as the amounts were not received or disbursed in cash.

11. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

At June 30, 2025, the following funds had deficit fund balances. They are expected to correct themselves in 2026, through payments from grantors and transfers from local funds.

McKinney Education for Homeless Children	\$ (3,749)
Title IV 21 st Century Community Learning Center (4421-15)	(1,435)
Title IV 21 st Century Community Learning Center (4421-A3)	(94,379)
Adult Education and Family Literacy – State Basic	(3,668)
Federal Adult Education – Basic	(10,412)
Federal Adult Education – EI Civics	(18,260)
Workforce Innovation and Opportunity Act (WIOA)	(12,113)
Community Partnership Grant	(354)
Birth to Five Illinois Implementation Grant	(47,612)
Title IV 21 st Century Community Learning Center (4421-A5)	(30,619)
Title IV 21 st Century Community Learning Center (4421-B5)	(56,986)
Title IV 21 st Century Community Learning Center (4421-C5)	(83,608)
Math Institutional Coaching	(47,836)
Literacy	(42,986)
Statewide Capacity Builder	(77,832)
EI-Civics Supplemental Funds	(9,440)
AAMS ACT Now Title IV	(49,070)
AAHS ACT Now Title IV	(46,676)

SUPPLEMENTAL INFORMATION

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 33
 GENERAL FUND
 COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND CASH RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2025

	General Operations	General State Aid	Even Start Local	Local Galesburg Community Foundation	American College Test (ACT) Class	Testing Center	Totals
RECEIPTS:							
Local sources	\$ 454,031	\$ 56,000	\$ 10,000	\$ -	\$ -	\$ 4,290	\$ 524,321
State sources	-	913,025	157,128	-	-	-	1,070,153
On-behalf payments - State	-	-	-	-	-	-	-
Interest earnings	160,023	50,227	-	-	-	-	210,250
Total receipts	614,054	1,019,252	167,128	-	-	4,290	1,804,724
DISBURSEMENTS:							
Instructional services:							
Salaries and benefits	342,019	613,436	142,679	-	-	-	1,098,134
Purchased services	151,114	53,214	13,585	-	435	2,286	220,634
Supplies and materials	2,679	16,721	18,953	-	-	221	38,574
Intergovernmental:							
Payments to other governments	1,147	-	-	-	-	-	1,147
Capital outlay	1,597	1,750	2,667	-	-	4,381	10,395
Total disbursements	498,556	685,121	177,884	-	435	6,888	1,368,884
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	115,498	334,131	(10,756)	-	(435)	(2,598)	435,840
OTHER FINANCING USES:							
Transfers out	-	(9,420)	-	-	-	-	(9,420)
CHANGE IN CASH BASIS FUND BALANCE	115,498	324,711	(10,756)	-	(435)	(2,598)	426,420
CASH BASIS FUND BALANCE, BEGINNING OF YEAR	606,053	2,438,924	28,126	2,607	1,543	5,223	3,082,476
CASH BASIS FUND BALANCE, END OF YEAR	\$ 721,551	\$ 2,763,635	\$ 17,370	\$ 2,607	\$ 1,108	\$ 2,625	\$ 3,508,896
CASH BASIS ASSETS, END OF YEAR							
Cash and cash equivalents	\$ 721,551	\$ 2,763,635	\$ 17,370	\$ 2,607	\$ 1,108	\$ 2,625	\$ 3,508,896
CASH BASIS FUND BALANCE, END OF YEAR							
Assigned	\$ -	\$ -	\$ 17,370	\$ 2,607	1,108	\$ 2,625	23,710
Unassigned	721,551	2,763,635	-	-	-	-	3,485,186
TOTAL CASH BASIS FUND BALANCE	\$ 721,551	\$ 2,763,635	\$ 17,370	\$ 2,607	\$ 1,108	\$ 2,625	\$ 3,508,896

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

SCHEDULE 2

COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND CASH RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2025

	McKinney Education for Homeless Children	Title II - Teacher Leadership	Title II - Teacher Quality	Regional Safe Schools	Regional Safe Schools Cooperative	ROE/ISC Operations	Title I - Foundational Services
RECEIPTS:							
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	140,984	-	301,019	-
Federal sources	28,715	-	-	-	-	-	-
Total receipts	28,715	-	-	140,984	-	301,019	-
DISBURSEMENTS:							
Instructional services:							
Salaries and benefits	23,965	-	-	124,761	394	248,630	-
Purchased services	5,396	-	-	4,237	200	8,430	-
Supplies and materials	1,931	396	171	1,349	-	3,141	1,530
Intergovernmental:							
Payments to other governments	-	-	-	-	-	30,000	-
Capital outlay	-	-	-	2,894	-	1,037	555
Total disbursements	31,292	396	171	133,241	594	291,238	2,085
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,577)	(396)	(171)	7,743	(594)	9,781	(2,085)
OTHER FINANCING SOURCES:							
Transfers in	-	-	-	-	-	-	-
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	(2,577)	(396)	(171)	7,743	(594)	9,781	(2,085)
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	(1,172)	396	171	6,233	239,640	12,773	2,085
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	\$ (3,749)	\$ -	\$ -	\$ 13,976	\$ 239,046	\$ 22,554	\$ -
CASH BASIS ASSETS, END OF YEAR							
Cash and cash equivalents	\$ (3,749)	\$ -	\$ -	\$ 13,976	\$ 239,046	\$ 22,554	\$ -
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR							
Restricted	-	-	-	13,976	239,046	22,554	-
Unassigned	(3,749)	-	-	-	-	-	-
TOTAL CASH BASIS FUND BALANCE (DEFICIT)	\$ (3,749)	\$ -	\$ -	\$ 13,976	\$ 239,046	\$ 22,554	\$ -

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

SCHEDULE 2
 (CONTINUED)

COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND CASH RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2025

	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
RECEIPTS:							
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	146,771	493	-	-	3,169,375	2,034,307	1,959,516
Federal sources	-	-	29,137	12,706	-	-	-
Total receipts	<u>146,771</u>	<u>493</u>	<u>29,137</u>	<u>12,706</u>	<u>3,169,375</u>	<u>2,034,307</u>	<u>1,959,516</u>
DISBURSEMENTS:							
Instructional services:							
Salaries and benefits	117,686	-	-	-	402,553	1,268,429	399,407
Purchased services	23,788	407	25,888	11,764	346,300	291,282	85,422
Supplies and materials	772	-	-	-	41,147	193,659	54,958
Intergovernmental:							
Payments to other governments	-	-	-	-	2,391,736	-	1,404,033
Capital outlay	-	-	-	-	7,711	107,993	16,597
Total disbursements	<u>142,246</u>	<u>407</u>	<u>25,888</u>	<u>11,764</u>	<u>3,189,447</u>	<u>1,861,363</u>	<u>1,960,417</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	4,525	86	3,249	942	(20,072)	172,944	(901)
OTHER FINANCING SOURCES:							
Transfers in	-	-	-	-	-	-	-
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	4,525	86	3,249	942	(20,072)	172,944	(901)
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	<u>2,833</u>	<u>1,091</u>	<u>13,044</u>	<u>1,984</u>	<u>520,836</u>	<u>160,490</u>	<u>322,233</u>
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	<u>\$ 7,358</u>	<u>\$ 1,177</u>	<u>\$ 16,293</u>	<u>\$ 2,926</u>	<u>\$ 500,764</u>	<u>\$ 333,434</u>	<u>\$ 321,332</u>
CASH BASIS ASSETS, END OF YEAR							
Cash and cash equivalents	<u>\$ 7,358</u>	<u>\$ 1,177</u>	<u>\$ 16,293</u>	<u>\$ 2,926</u>	<u>\$ 500,764</u>	<u>\$ 333,434</u>	<u>\$ 321,332</u>
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR							
Restricted	7,358	1,177	16,293	2,926	500,764	333,434	321,332
Unassigned	-	-	-	-	-	-	-
TOTAL CASH BASIS FUND BALANCE (DEFICIT)	<u>\$ 7,358</u>	<u>\$ 1,177</u>	<u>\$ 16,293</u>	<u>\$ 2,926</u>	<u>\$ 500,764</u>	<u>\$ 333,434</u>	<u>\$ 321,332</u>

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

SCHEDULE 2
 (CONTINUED)

COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND CASH RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2025

	Title IV 21st Century Community Learning Center (4421 - 13)	Title IV 21st Century Community Learning Center (4421 - 15)	Title IV 21st Century Community Learning Center (4421 - 19)	Title IV 21st Century Community Learning Center (4421 - A3)	Adult Education and Family Literacy - State Basic	Adult Education and Family Literacy - State Performance	Adult Education and Family Literacy - Pilot Grant
RECEIPTS:							
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	144,134	82,240	-
Federal sources	-	80,392	-	500,918	-	-	-
Total receipts	-	80,392	-	500,918	144,134	82,240	-
DISBURSEMENTS:							
Instructional services:							
Salaries and benefits	13,691	26,431	-	389,680	145,135	60,964	-
Purchased services	57	8,344	-	28,980	3,338	15,059	1,672
Supplies and materials	-	20,773	-	54,291	3,091	14,956	-
Intergovernmental:							
Payments to other governments	-	-	-	54,388	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total disbursements	13,748	55,548	-	527,339	151,564	90,979	1,672
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	(13,748)	24,844	-	(26,421)	(7,430)	(8,739)	(1,672)
OTHER FINANCING SOURCES:							
Transfers in	6,834	-	2,586	-	-	-	-
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	(6,914)	24,844	2,586	(26,421)	(7,430)	(8,739)	(1,672)
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	6,914	(26,279)	(2,586)	(67,958)	3,762	9,946	1,672
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	\$ -	\$ (1,435)	\$ -	\$ (94,379)	\$ (3,668)	\$ 1,207	\$ -
CASH BASIS ASSETS, END OF YEAR							
Cash and cash equivalents	\$ -	\$ (1,435)	\$ -	\$ (94,379)	\$ (3,668)	\$ 1,207	\$ -
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR							
Restricted	-	-	-	-	-	1,207	-
Unassigned	-	(1,435)	-	(94,379)	(3,668)	-	-
TOTAL CASH BASIS FUND BALANCE (DEFICIT)	\$ -	\$ (1,435)	\$ -	\$ (94,379)	\$ (3,668)	\$ 1,207	\$ -

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

SCHEDULE 2
 (CONTINUED)

COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND CASH RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2025

	Federal Adult Education - Basic	Federal Adult Education - EL Civics	Federal Adult Education - CURES	Adult Education - Bridges	Knox County Mental Health Board	Workforce Innovation and Opportunity Act (WIOA)	IHSA Parent Café
RECEIPTS:							
Local sources	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 12,804	\$ -
State sources	-	-	-	223,477	-	-	-
Federal sources	117,879	26,636	-	-	-	-	-
Total receipts	117,879	26,636	-	223,477	50,000	12,804	-
DISBURSEMENTS:							
Instructional services:							
Salaries and benefits	104,177	26,089	-	144,419	61,238	152	254
Purchased services	759	190	-	13,716	19,463	1,790	4
Supplies and materials	8,184	1,592	-	9,084	6,425	2,498	-
Intergovernmental:							
Payments to other governments	-	-	-	13,397	-	-	-
Capital outlay	862	-	-	-	-	-	-
Total disbursements	113,982	27,871	-	180,616	87,126	4,440	258
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	3,897	(1,235)	-	42,861	(37,126)	8,364	(258)
OTHER FINANCING SOURCES:							
Transfers in	-	-	-	-	-	-	-
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	3,897	(1,235)	-	42,861	(37,126)	8,364	(258)
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	(14,309)	(17,025)	24	97,508	52,573	(20,477)	875
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	\$ (10,412)	\$ (18,260)	\$ 24	\$ 140,369	\$ 15,447	\$ (12,113)	\$ 617
CASH BASIS ASSETS, END OF YEAR							
Cash and cash equivalents	\$ (10,412)	\$ (18,260)	\$ 24	\$ 140,369	\$ 15,447	\$ (12,113)	\$ 617
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR							
Restricted	-	-	24	140,369	15,447	-	617
Unassigned	(10,412)	(18,260)	-	-	-	(12,113)	-
TOTAL CASH BASIS FUND BALANCE (DEFICIT)	\$ (10,412)	\$ (18,260)	\$ 24	\$ 140,369	\$ 15,447	\$ (12,113)	\$ 617

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

SCHEDULE 2
 (CONTINUED)

COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND CASH RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2025

	Workplace Skills Assessment	Community Partnership Grant	Birth to Five Illinois Implementation Grant	CTE Education Career Pathway	Parents As Teachers Challenge Grant	Abingdon-Avon High School Twister Program	Adult Education - Digital Instruction
RECEIPTS:							
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,099	\$ -
State sources	15,025	-	45,094	66,000	-	-	71,022
Federal sources	-	71,676	-	-	-	-	-
Total receipts	<u>15,025</u>	<u>71,676</u>	<u>45,094</u>	<u>66,000</u>	<u>-</u>	<u>74,099</u>	<u>71,022</u>
DISBURSEMENTS:							
Instructional services:							
Salaries and benefits	12,703	37,475	22,459	44,368	-	71,247	2,525
Purchased services	2,235	8,081	33,780	8,090	2,694	3,363	8,146
Supplies and materials	138	1,473	24,049	2,346	1,345	4,156	11,016
Intergovernmental:							
Payments to other governments	-	-	10,000	2,013	-	-	-
Capital outlay	-	-	-	-	-	-	16,208
Total disbursements	<u>15,076</u>	<u>47,029</u>	<u>90,288</u>	<u>56,817</u>	<u>4,039</u>	<u>78,766</u>	<u>37,895</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	(51)	24,647	(45,194)	9,183	(4,039)	(4,667)	33,127
OTHER FINANCING SOURCES:							
Transfers in	-	-	-	-	-	-	-
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	(51)	24,647	(45,194)	9,183	(4,039)	(4,667)	33,127
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	<u>138</u>	<u>(25,001)</u>	<u>(2,418)</u>	<u>6,236</u>	<u>4,039</u>	<u>8,814</u>	<u>31,216</u>
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	<u>\$ 87</u>	<u>\$ (354)</u>	<u>\$ (47,612)</u>	<u>\$ 15,419</u>	<u>\$ -</u>	<u>\$ 4,147</u>	<u>\$ 64,343</u>
CASH BASIS ASSETS, END OF YEAR							
Cash and cash equivalents	<u>\$ 87</u>	<u>\$ (354)</u>	<u>\$ (47,612)</u>	<u>\$ 15,419</u>	<u>\$ -</u>	<u>\$ 4,147</u>	<u>\$ 64,343</u>
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR							
Restricted	87	-	-	15,419	-	4,147	64,343
Unassigned	-	(354)	(47,612)	-	-	-	-
TOTAL CASH BASIS FUND BALANCE (DEFICIT)	<u>\$ 87</u>	<u>\$ (354)</u>	<u>\$ (47,612)</u>	<u>\$ 15,419</u>	<u>\$ -</u>	<u>\$ 4,147</u>	<u>\$ 64,343</u>

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

SCHEDULE 2
 (CONTINUED)

COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND CASH RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2025

	Galesburg Community Foundation Rural Schools Collaborative	Galesburg Community Foundation Hunger Collaborative	District Literacy Plan Implementation	IL Public Health Institute	Title IV 21st Century Community Learning Center (4421 - A5)	Title IV 21st Century Community Learning Center (4421 - B5)	Title IV 21st Century Community Learning Center (4421 - C5)
RECEIPTS:							
Local sources	\$ -	\$ 38,121	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	9,655	-	-	-	-
Federal sources	-	-	-	1,000	17,681	47,001	20,617
Total receipts	-	38,121	9,655	1,000	17,681	47,001	20,617
DISBURSEMENTS:							
Instructional services:							
Salaries and benefits	-	25,344	-	-	28,596	51,418	63,829
Purchased services	5,995	226	3,825	-	6,269	9,993	6,071
Supplies and materials	902	254	-	458	13,435	30,207	28,253
Intergovernmental:							
Payments to other governments	-	-	-	-	-	2,054	-
Capital outlay	1,453	-	-	-	-	10,315	6,072
Total disbursements	8,350	25,824	3,825	458	48,300	103,987	104,225
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	(8,350)	12,297	5,830	542	(30,619)	(56,986)	(83,608)
OTHER FINANCING SOURCES:							
Transfers in	-	-	-	-	-	-	-
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	(8,350)	12,297	5,830	542	(30,619)	(56,986)	(83,608)
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	8,350	8,536	-	-	-	-	-
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	\$ -	\$ 20,833	\$ 5,830	\$ 542	\$ (30,619)	\$ (56,986)	\$ (83,608)
CASH BASIS ASSETS, END OF YEAR							
Cash and cash equivalents	\$ -	\$ 20,833	\$ 5,830	\$ 542	\$ (30,619)	\$ (56,986)	\$ (83,608)
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR							
Restricted	-	20,833	5,830	542	-	-	-
Unassigned	-	-	-	-	(30,619)	(56,986)	(83,608)
TOTAL CASH BASIS FUND BALANCE (DEFICIT)	\$ -	\$ 20,833	\$ 5,830	\$ 542	\$ (30,619)	\$ (56,986)	\$ (83,608)

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

SCHEDULE 2
 (CONTINUED)

COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND CASH RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2025

	Addleman Grant	School Maintenance Project	Math Institutional Coaching	Literacy	Statewide Capacity Builder	Regional School Safety	Expansion of ESL Services for Adult Education Providers
RECEIPTS:							
Local sources	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 38,566	\$ -
State sources	-	45,000	59,161	50,879	311,243	-	36,500
Federal sources	-	-	-	-	-	-	-
Total receipts	500	45,000	59,161	50,879	311,243	38,566	36,500
DISBURSEMENTS:							
Instructional services:							
Salaries and benefits	-	-	89,735	77,269	19,057	11,002	-
Purchased services	-	-	11,579	12,988	290,975	11,103	-
Supplies and materials	500	-	2,942	1,628	79,043	993	-
Intergovernmental:							
Payments to other governments	-	-	-	-	-	-	-
Capital outlay	-	-	2,741	1,980	-	4,651	-
Total disbursements	500	-	106,997	93,865	389,075	27,749	-
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	-	45,000	(47,836)	(42,986)	(77,832)	10,817	36,500
OTHER FINANCING SOURCES:							
Transfers in	-	-	-	-	-	-	-
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	-	45,000	(47,836)	(42,986)	(77,832)	10,817	36,500
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	-	-	-	-	-	-	-
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	\$ -	\$ 45,000	\$ (47,836)	\$ (42,986)	\$ (77,832)	\$ 10,817	\$ 36,500
CASH BASIS ASSETS, END OF YEAR							
Cash and cash equivalents	\$ -	\$ 45,000	\$ (47,836)	\$ (42,986)	\$ (77,832)	\$ 10,817	\$ 36,500
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR							
Restricted	-	45,000	-	-	-	10,817	36,500
Unassigned	-	-	(47,836)	(42,986)	(77,832)	-	-
TOTAL CASH BASIS FUND BALANCE (DEFICIT)	\$ -	\$ 45,000	\$ (47,836)	\$ (42,986)	\$ (77,832)	\$ 10,817	\$ 36,500

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 33
 EDUCATION FUND
 COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND CASH RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2025

SCHEDULE 2
 (CONTINUED)

	EL Civics Supplemental Funds	After School Program	AAMS ACT Now Title IV	AAHS ACT Now Title IV	Support in Prenatal Care	Totals
RECEIPTS:						
Local sources	\$ -	\$ -	\$ 38,353	\$ 44,594	\$ -	\$ 297,037
State sources	-	120,000	-	-	4,500	9,036,395
Federal sources	1,980	-	-	-	-	956,338
Total receipts	1,980	120,000	38,353	44,594	4,500	10,289,770
DISBURSEMENTS:						
Instructional services:						
Salaries and benefits	-	78,145	60,171	70,174	-	4,323,572
Purchased services	5,487	4,682	15,207	13,155	-	1,360,430
Supplies and materials	5,933	5,698	6,760	6,392	4,500	652,369
Intergovernmental:						
Payments to other governments	-	19,500	3,736	-	-	3,930,857
Capital outlay	-	2,941	1,549	1,549	-	187,108
Total disbursements	11,420	110,966	87,423	91,270	4,500	10,454,336
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	(9,440)	9,034	(49,070)	(46,676)	-	(164,566)
OTHER FINANCING SOURCES:						
Transfers in	-	-	-	-	-	9,420
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	(9,440)	9,034	(49,070)	(46,676)	-	(155,146)
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	-	-	-	-	-	1,347,187
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	\$ (9,440)	\$ 9,034	\$ (49,070)	\$ (46,676)	\$ -	\$ 1,192,041
CASH BASIS ASSETS, END OF YEAR						
Cash and cash equivalents	\$ (9,440)	\$ 9,034	\$ (49,070)	\$ (46,676)	\$ -	1,192,041
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR						
Restricted	-	9,034	-	-	-	1,829,076
Unassigned	(9,440)	-	(49,070)	(46,676)	-	(637,035)
TOTAL CASH BASIS FUND BALANCE (DEFICIT)	\$ (9,440)	\$ 9,034	\$ (49,070)	\$ (46,676)	\$ -	\$ 1,192,041

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 33
 EDUCATION FUND
 BUDGETARY COMPARISON SCHEDULE
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2025

	McKinney Education for Homeless Children			Regional Safe Schools		
	Budgeted Amounts		Actual Amounts	Budgeted Amounts		Actual Amounts
	Original	Final		Original	Final	
RECEIPTS:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	140,984	140,984	140,984
Federal sources	16,695	34,793	28,715	-	-	-
Total receipts	16,695	34,793	28,715	140,984	140,984	140,984
DISBURSEMENTS:						
Instructional services:						
Salaries and benefits	13,967	26,232	23,965	118,937	127,817	124,761
Purchased services	1,980	4,998	5,396	12,445	9,545	4,237
Supplies and materials	748	3,563	1,931	2,456	1,622	1,349
Intergovernmental:						
Payments to other governments	-	-	-	-	-	-
Capital outlay	-	-	-	7,146	2,000	2,894
Total disbursements	16,695	34,793	31,292	140,984	140,984	133,241
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,577)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,743</u>
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR			<u>\$ (1,172)</u>			<u>\$ 6,233</u>
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR			<u>\$ (3,749)</u>			<u>\$ 13,976</u>

**SCHEDULE 3
(CONTINUED)**

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
EDUCATION FUND
BUDGETARY COMPARISON SCHEDULE
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

	<u>ROE/ISC Operations</u>			<u>Truants Alternative Education</u>		
	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>
	<u>Original</u>	<u>Final</u>		<u>Original</u>	<u>Final</u>	
RECEIPTS:						
Local	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	301,019	301,019	301,019	146,771	146,771	146,771
Federal sources	-	-	-	-	-	-
Total receipts	<u>301,019</u>	<u>301,019</u>	<u>301,019</u>	<u>146,771</u>	<u>146,771</u>	<u>146,771</u>
DISBURSEMENTS:						
Instructional services:						
Salaries and benefits	258,320	258,320	248,630	126,460	120,460	117,686
Purchased services	7,899	7,899	8,430	18,311	25,011	23,788
Supplies and materials	4,200	4,200	3,141	2,000	1,300	772
Intergovernmental:						
Payments to other governments	30,000	30,000	30,000	-	-	-
Capital outlay	600	600	1,037	-	-	-
Total disbursements	<u>301,019</u>	<u>301,019</u>	<u>291,238</u>	<u>146,771</u>	<u>146,771</u>	<u>142,246</u>
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	\$ 9,781	<u>\$ -</u>	<u>\$ -</u>	\$ 4,525
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR			\$ 12,773			\$ 2,833
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR			<u>\$ 22,554</u>			<u>\$ 7,358</u>

**SCHEDULE 3
(CONTINUED)**

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO.33
EDUCATION FUND
BUDGETARY COMPARISON SCHEDULE
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

	Early Childhood Grant (3705-00)			Early Childhood Block Grant (3705-01)		
	Budgeted Amounts		Actual Amounts	Budgeted Amounts		Actual Amounts
	Original	Final		Original	Final	
RECEIPTS:						
Local	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	2,810,204	2,810,204	3,169,375	1,549,907	1,990,126	2,034,307
Federal sources	-	-	-	-	-	-
Total receipts	<u>2,810,204</u>	<u>2,810,204</u>	<u>3,169,375</u>	<u>1,549,907</u>	<u>1,990,126</u>	<u>2,034,307</u>
DISBURSEMENTS:						
Instructional services:						
Salaries and benefits	479,960	419,729	402,553	1,367,367	1,300,117	1,268,429
Purchased services	247,783	261,508	346,300	150,250	340,375	291,282
Supplies and materials	27,059	40,344	41,147	29,790	215,905	193,659
Intergovernmental:						
Payments to other governments	2,054,402	2,085,261	2,391,736	-	-	-
Capital outlay	1,000	3,362	7,711	2,500	133,729	107,993
Total disbursements	<u>2,810,204</u>	<u>2,810,204</u>	<u>3,189,447</u>	<u>1,549,907</u>	<u>1,990,126</u>	<u>1,861,363</u>
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	\$ (20,072)	<u>\$ -</u>	<u>\$ -</u>	\$ 172,944
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR			\$ 520,836			\$ 160,490
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR			<u>\$ 500,764</u>			<u>\$ 333,434</u>

**SCHEDULE 3
(CONTINUED)**

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION #33
EDUCATION FUND
BUDGETARY COMPARISON SCHEDULE
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

	<u>Early Childhood Monitoring</u>			<u>Title IV 21st Century Learning Center (4421-15)</u>		
	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Budgeted Amounts</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Original</u>	<u>Final</u>	<u>Amounts</u>
RECEIPTS:						
Local	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	1,663,632	1,955,000	1,959,516	-	-	-
Federal sources	-	-	-	225,000	225,000	80,392
Total receipts	<u>1,663,632</u>	<u>1,955,000</u>	<u>1,959,516</u>	<u>225,000</u>	<u>225,000</u>	<u>80,392</u>
DISBURSEMENTS:						
Instructional services:						
Salaries and benefits	426,966	413,265	399,407	199,435	165,488	26,431
Purchased services	83,649	97,149	85,422	9,059	17,893	8,344
Supplies and materials	26,000	39,753	54,958	16,506	41,619	20,773
Intergovernmental:						
Payments to other governments	1,124,017	1,386,833	1,404,033	-	-	-
Capital outlay	3,000	18,000	16,597	-	-	-
Total disbursements	<u>1,663,632</u>	<u>1,955,000</u>	<u>1,960,417</u>	<u>225,000</u>	<u>225,000</u>	<u>55,548</u>
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	\$ (901)	<u>\$ -</u>	<u>\$ -</u>	\$ 24,844
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR			\$ 322,233			\$ (26,279)
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR			<u>\$ 321,332</u>			<u>\$ (1,435)</u>

**SCHEDULE 3
(CONTINUED)**

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
EDUCATION FUND
BUDGETARY COMPARISON SCHEDULE
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

	Title IV 21st Century Learning Center (4421-A3)			Adult Education and Family Literacy - State Basic		
	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>
	<u>Original</u>	<u>Final</u>		<u>Original</u>	<u>Final</u>	
RECEIPTS:						
Local	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	144,134	144,134	144,134
Federal sources	600,000	600,000	500,918	-	-	-
Total receipts	<u>600,000</u>	<u>600,000</u>	<u>500,918</u>	<u>144,134</u>	<u>144,134</u>	<u>144,134</u>
DISBURSEMENTS:						
Instructional services:						
Salaries and benefits	523,432	460,012	389,680	140,172	140,172	145,135
Purchased services	21,449	40,102	28,980	1,763	1,763	3,338
Supplies and materials	20,848	48,616	54,291	2,199	2,199	3,091
Intergovernmental:						
Payments to other governments	34,271	51,270	54,388	-	-	-
Capital outlay	-	-	-	-	-	-
Total disbursements	<u>600,000</u>	<u>600,000</u>	<u>527,339</u>	<u>144,134</u>	<u>144,134</u>	<u>151,564</u>
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (26,421)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (7,430)</u>
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR			<u>\$ (67,958)</u>			<u>\$ 3,762</u>
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR			<u>\$ (94,379)</u>			<u>\$ (3,668)</u>

**SCHEDULE 3
(CONTINUED)**

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
EDUCATION FUND
BUDGETARY COMPARISON SCHEDULE
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

	Adult Education and Family Literacy - State Performance			Federal Adult Education - Basic		
	Budgeted Amounts		Actual Amounts	Budgeted Amounts		Actual Amounts
	Original	Final		Original	Final	
RECEIPTS:						
Local	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	79,775	82,240	82,240	-	-	-
Federal sources	-	-	-	108,988	108,988	117,879
Total receipts	<u>79,775</u>	<u>82,240</u>	<u>82,240</u>	<u>108,988</u>	<u>108,988</u>	<u>117,879</u>
DISBURSEMENTS:						
Instructional services:						
Salaries and benefits	66,552	63,163	60,964	108,120	101,207	104,177
Purchased services	12,489	12,815	15,059	-	-	759
Supplies and materials	734	6,262	14,956	868	7,781	8,184
Intergovernmental:						
Payments to other governments	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	862
Total disbursements	<u>79,775</u>	<u>82,240</u>	<u>90,979</u>	<u>108,988</u>	<u>108,988</u>	<u>113,982</u>
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (8,739)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,897</u>
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR			<u>\$ 9,946</u>			<u>\$ (14,309)</u>
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR			<u>\$ 1,207</u>			<u>\$ (10,412)</u>

**SCHEDULE 3
(CONTINUED)**

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
EDUCATION FUND
BUDGETARY COMPARISON SCHEDULE
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

	<u>Adult Education - EI Civics</u>			<u>Adult Education - Bridges</u>		
	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Budgeted Amounts</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Original</u>	<u>Final</u>	<u>Amounts</u>
RECEIPTS:						
Local	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	223,497	223,497	223,477
Federal sources	27,871	27,871	26,636	-	-	-
Total receipts	<u>27,871</u>	<u>27,871</u>	<u>26,636</u>	<u>223,497</u>	<u>223,497</u>	<u>223,477</u>
DISBURSEMENTS:						
Instructional services:						
Salaries and benefits	25,605	25,605	26,089	160,665	160,665	144,419
Purchased services	-	-	190	23,286	23,286	13,716
Supplies and materials	2,266	2,266	1,592	18,589	18,589	9,084
Intergovernmental:						
Payments to other governments	-	-	-	20,957	20,957	13,397
Capital outlay	-	-	-	-	-	-
Total disbursements	<u>27,871</u>	<u>27,871</u>	<u>27,871</u>	<u>223,497</u>	<u>223,497</u>	<u>180,616</u>
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,235)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,861</u>
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR			<u>\$ (17,025)</u>			<u>\$ 97,508</u>
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR			<u>\$ (18,260)</u>			<u>\$ 140,369</u>

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 33
 EDUCATION FUND
 BUDGETARY COMPARISON SCHEDULE
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2025

SCHEDULE 3
 (CONTINUED)

	Workforce Innovation and Opportunity Act (WIOA)			Workplace Skills Assessment		
	Budgeted Amounts		Actual Amounts	Budgeted Amounts		Actual Amounts
	Original	Final		Original	Final	
RECEIPTS:						
Local	\$ 98,000	\$ 98,000	\$ 12,804	\$ -	\$ -	\$ -
State sources	-	-	-	15,025	15,025	15,025
Federal sources	-	-	-	-	-	-
Total receipts	<u>98,000</u>	<u>98,000</u>	<u>12,804</u>	<u>15,025</u>	<u>15,025</u>	<u>15,025</u>
DISBURSEMENTS:						
Instructional services:						
Salaries and benefits	87,387	87,387	152	12,965	12,965	12,703
Purchased services	10,613	10,613	1,790	2,060	2,060	2,235
Supplies and materials	-	-	2,498	-	-	138
Intergovernmental:						
Payments to other governments	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total disbursements	<u>98,000</u>	<u>98,000</u>	<u>4,440</u>	<u>15,025</u>	<u>15,025</u>	<u>15,076</u>
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,364</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (51)</u>
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR			<u>\$ (20,477)</u>			<u>\$ 138</u>
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR			<u>\$ (12,113)</u>			<u>\$ 87</u>

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 33
 EDUCATION FUND
 BUDGETARY COMPARISON SCHEDULE
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2025

SCHEDULE 3
 (CONTINUED)

	<u>Community Partnership Grant</u>			<u>CTE Education Career Pathway</u>		
	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>
	<u>Original</u>	<u>Final</u>		<u>Original</u>	<u>Final</u>	
RECEIPTS:						
Local	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	66,000	66,000	66,000
Federal sources	46,925	46,925	71,676	-	-	-
Total receipts	<u>46,925</u>	<u>46,925</u>	<u>71,676</u>	<u>66,000</u>	<u>66,000</u>	<u>66,000</u>
DISBURSEMENTS:						
Instructional services:						
Salaries and benefits	38,538	38,538	37,475	40,023	49,365	44,368
Purchased services	7,192	7,192	8,081	8,013	7,802	8,090
Supplies and materials	1,195	1,195	1,473	6,500	4,000	2,346
Intergovernmental:						
Payments to other governments	-	-	-	11,464	2,333	2,013
Capital outlay	-	-	-	-	2,500	-
Total disbursements	<u>46,925</u>	<u>46,925</u>	<u>47,029</u>	<u>66,000</u>	<u>66,000</u>	<u>56,817</u>
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,647</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,183</u>
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR			<u>\$ (25,001)</u>			<u>\$ 6,236</u>
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR			<u>\$ (354)</u>			<u>\$ 15,419</u>

**SCHEDULE 3
(CONTINUED)**

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
EDUCATION FUND
BUDGETARY COMPARISON SCHEDULE
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

	<u>Adult Education - Digital Instruction</u>			<u>District Literacy Plan Implementation</u>		
	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Budgeted Amounts</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Original</u>	<u>Final</u>	<u>Amounts</u>
RECEIPTS:						
Local	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	71,022	71,022	71,022	9,655	9,655	9,655
Federal sources	-	-	-	-	-	-
Total receipts	<u>71,022</u>	<u>71,022</u>	<u>71,022</u>	<u>9,655</u>	<u>9,655</u>	<u>9,655</u>
DISBURSEMENTS:						
Instructional services:						
Salaries and benefits	30,679	30,679	2,525	4,663	4,663	-
Purchased services	7,743	7,743	8,146	4,543	4,543	3,825
Supplies and materials	32,600	32,600	11,016	449	449	-
Intergovernmental:						
Payments to other governments	-	-	-	-	-	-
Capital outlay	-	-	16,208	-	-	-
Total disbursements	<u>71,022</u>	<u>71,022</u>	<u>37,895</u>	<u>9,655</u>	<u>9,655</u>	<u>3,825</u>
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	\$ 33,127	<u>\$ -</u>	<u>\$ -</u>	\$ 5,830
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR			\$ 31,216			\$ -
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR			<u>\$ 64,343</u>			<u>\$ 5,830</u>

**SCHEDULE 3
(CONTINUED)**

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
EDUCATION FUND
BUDGETARY COMPARISON SCHEDULE
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

	Title IV 21st Century Learning Center (4421-A5)			Title IV 21st Century Learning Center (4421-B5)		
	Budgeted Amounts		Actual	Budgeted Amounts		Actual
	Original	Final	Amounts	Original	Final	Amounts
RECEIPTS:						
Local	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-	-
Federal sources	<u>227,083</u>	<u>227,083</u>	<u>17,681</u>	<u>340,625</u>	<u>340,625</u>	<u>47,001</u>
Total receipts	<u>227,083</u>	<u>227,083</u>	<u>17,681</u>	<u>340,625</u>	<u>340,625</u>	<u>47,001</u>
DISBURSEMENTS:						
Instructional services:						
Salaries and benefits	71,147	71,147	28,596	157,138	157,138	51,418
Purchased services	49,363	49,363	6,269	43,703	43,703	9,993
Supplies and materials	46,800	46,800	13,435	70,200	70,200	30,207
Intergovernmental:						
Payments to other governments	9,773	9,773	-	17,084	17,084	2,054
Capital outlay	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>52,500</u>	<u>52,500</u>	<u>10,315</u>
Total disbursements	<u>227,083</u>	<u>227,083</u>	<u>48,300</u>	<u>340,625</u>	<u>340,625</u>	<u>103,987</u>
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (30,619)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (56,986)</u>
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR			<u>\$ -</u>			<u>\$ -</u>
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR			<u>\$ (30,619)</u>			<u>\$ (56,986)</u>

**SCHEDULE 3
(CONTINUED)**

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
EDUCATION FUND
BUDGETARY COMPARISON SCHEDULE
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

	Title IV 21st Century Learning Center (4421-C5)			EI Civics Supplemental Funds		
	Budgeted Amounts		Actual	Budgeted Amounts		Actual
	Original	Final	Amounts	Original	Final	Amounts
RECEIPTS:						
Local	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-	-
Federal sources	340,625	340,625	20,617	11,420	11,420	1,980
Total receipts	<u>340,625</u>	<u>340,625</u>	<u>20,617</u>	<u>11,420</u>	<u>11,420</u>	<u>1,980</u>
DISBURSEMENTS:						
Instructional services:						
Salaries and benefits	157,138	157,138	63,829	-	-	-
Purchased services	43,703	43,703	6,071	6,350	6,350	5,487
Supplies and materials	70,200	70,200	28,253	5,070	5,070	5,933
Intergovernmental:						
Payments to other governments	17,084	17,084	-	-	-	-
Capital outlay	52,500	52,500	6,072	-	-	-
Total disbursements	<u>340,625</u>	<u>340,625</u>	<u>104,225</u>	<u>11,420</u>	<u>11,420</u>	<u>11,420</u>
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (83,608)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (9,440)</u>
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR			<u>\$ -</u>			<u>\$ -</u>
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR			<u>\$ (83,608)</u>			<u>\$ (9,440)</u>

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 33
 EDUCATION FUND
 BUDGETARY COMPARISON SCHEDULE
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2025

SCHEDULE 3
 (CONTINUED)

	<u>After School Program</u>		
	<u>Budgeted Amounts</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>
RECEIPTS:			
Local	\$ -	\$ -	\$ -
State sources	120,000	120,000	120,000
Federal sources	-	-	-
Total receipts	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	97,870	83,915	78,145
Purchased services	4,541	5,254	4,682
Supplies and materials	6,139	6,277	5,698
Intergovernmental:			
Payments to other governments	8,450	21,554	19,500
Capital outlay	<u>3,000</u>	<u>3,000</u>	<u>2,941</u>
Total disbursements	<u>120,000</u>	<u>120,000</u>	<u>110,966</u>
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	\$ 9,034
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR			\$ -
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR			<u>\$ 9,034</u>

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 33
 NONMAJOR SPECIAL REVENUE FUNDS
 COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND CASH RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2025

	<u>General Education Development</u>	<u>Bus Driver Training</u>	<u>Institute</u>	<u>Totals</u>
RECEIPTS:				
Local sources	\$ 3,172	\$ 1,660	\$ 26,531	\$ 31,363
State sources	-	1,508	-	1,508
Interest earnings	-	-	33,840	33,840
Total receipts	<u>3,172</u>	<u>3,168</u>	<u>60,371</u>	<u>66,711</u>
DISBURSEMENTS:				
Instructional services:				
Salaries and benefits	-	6,545	32,399	38,944
Purchased services	-	1,912	7,515	9,427
Supplies and materials	-	100	344	444
Capital outlay	-	-	1,797	1,797
Total disbursements	<u>-</u>	<u>8,557</u>	<u>42,055</u>	<u>50,612</u>
CHANGE IN CASH BASIS FUND BALANCE	3,172	(5,389)	18,316	16,099
CASH BASIS FUND BALANCE, BEGINNING OF YEAR	<u>1,997</u>	<u>24,016</u>	<u>242,473</u>	<u>268,486</u>
CASH BASIS FUND BALANCE, END OF YEAR	<u>\$ 5,169</u>	<u>\$ 18,627</u>	<u>\$ 260,789</u>	<u>\$ 284,585</u>
CASH BASIS ASSETS, END OF YEAR				
Cash and cash equivalents	<u>\$ 5,169</u>	<u>\$ 18,627</u>	<u>\$ 260,789</u>	<u>\$ 284,585</u>
CASH BASIS FUND BALANCE, END OF YEAR				
Restricted	<u>\$ 5,169</u>	<u>\$ 18,627</u>	<u>\$ 260,789</u>	<u>\$ 284,585</u>

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 33
 NONMAJOR PROPRIETARY FUNDS
 COMBINING SCHEDULE OF CASH BASIS ASSETS AND NET POSITION AND CASH RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN CASH BASIS NET POSITION
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2025

	Business-Type Activities Enterprise Funds		Totals
	Staff Development	Criminal Background Investigation	
OPERATING RECEIPTS:			
Fees for services	\$ 6,196	\$ 12,699	\$ 18,895
Total operating receipts	<u>6,196</u>	<u>12,699</u>	<u>18,895</u>
OPERATING DISBURSEMENTS:			
Salaries and benefits	-	2,585	2,585
Purchased services	12,166	4,753	16,919
Supplies and materials	<u>2,071</u>	<u>-</u>	<u>2,071</u>
Total operating disbursements	<u>14,237</u>	<u>7,338</u>	<u>21,575</u>
OPERATING INCOME (LOSS)	(8,041)	5,361	(2,680)
CASH BASIS NET POSITION, BEGINNING OF YEAR	<u>43,567</u>	<u>49,264</u>	<u>92,831</u>
CASH BASIS NET POSITION, END OF YEAR	<u>\$ 35,526</u>	<u>\$ 54,625</u>	<u>\$ 90,151</u>
CASH BASIS ASSETS, END OF YEAR			
Cash and cash equivalents	<u>\$ 35,526</u>	<u>\$ 54,625</u>	<u>\$ 90,151</u>
CASH BASIS NET POSITION, END OF YEAR			
Unrestricted	<u>\$ 35,526</u>	<u>\$ 54,625</u>	<u>\$ 90,151</u>

HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 33
 CUSTODIAL FUNDS
 COMBINING SCHEDULE OF CASH BASIS ASSETS AND FIDUCIARY NET POSITION AND
 CASH ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH BASIS FIDUCIARY NET POSITION
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2025

	<u>School Facility Occupation Tax</u>	<u>Delabar CTE System</u>	<u>Totals</u>
ADDITIONS:			
Local source income	\$ -	\$ 10,000	\$ 10,000
Sales tax collections for other governments	8,672,450	-	8,672,450
State and federal grants	-	679,788	679,788
Total additions	<u>8,672,450</u>	<u>689,788</u>	<u>9,362,238</u>
DEDUCTIONS:			
Grant expenditures	-	672,363	672,363
Payments of sales tax to other governments	8,672,450	-	8,672,450
Total deductions	<u>8,672,450</u>	<u>672,363</u>	<u>9,344,813</u>
CHANGE IN CASH BASIS FIDUCIARY NET POSITION	-	17,425	17,425
CASH BASIS FIDUCIARY NET POSITION, BEGINNING OF YEAR	<u>249</u>	<u>122,564</u>	<u>122,813</u>
CASH BASIS FIDUCIARY NET POSITION, END OF YEAR	<u>\$ 249</u>	<u>\$ 139,989</u>	<u>\$ 140,238</u>
CASH BASIS ASSETS, END OF YEAR			
Cash and cash equivalents	<u>\$ 249</u>	<u>\$ 139,989</u>	<u>\$ 140,238</u>
CASH BASIS FIDUCIARY NET POSITION, END OF YEAR			
Restricted for other individuals, organizations and other governments	<u>\$ 249</u>	<u>\$ 139,989</u>	<u>\$ 140,238</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, 2025

Federal Grantor/Pass-Through Grantor, Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
U.S. Department of Agriculture			
Passed-Through Illinois State Board of Education			
National School Lunch Program			
National School Lunch Program	10.555	24-4210-00	\$ 4,013
National School Lunch Program	10.555	25-4210-00	21,806
National School Lunch Program	10.555	24-4210-SC	<u>3,318</u>
Total National School Lunch Program			<u>29,137</u>
School Breakfast Program			
School Breakfast Program	10.553	24-4220-00	1,630
School Breakfast Program	10.553	25-4220-00	<u>11,076</u>
Total School Breakfast Program			<u>12,706</u>
Total Child Nutrition Cluster			41,843
Total passed-through Illinois State Board of Education			<u>41,843</u>
Total U.S. Department of Agriculture			<u>41,843</u>
U.S. Department of Education			
Passed-Through Illinois Community College Board			
Adult Education - Basic Grants to States			
Federal Adult Education - Basic	84.002	684-00-1625	113,983
Federal Adult Education - EL Civics	84.002	684-01-2879	27,871
EL Civics Supplemental Funds	84.002	684-00-0464	<u>11,420</u>
Total Adult Education - Basic Grants to States			<u>153,274</u>
Passed-Through Regional Office of Education No. 26			
Education for Homeless Children and Youth			
McKinney Education for Homeless Children	84.196A	24-4920-00	1,068
McKinney Education for Homeless Children	84.196A	25-4920-00	<u>30,224</u>
Total Education for Homeless Children and Youth			31,292
Title I - Grants to Local Educational Agencies			
Title I - Foundational Services	84.010A	19-1997-07	<u>2,085</u>
Total passed-through Regional Office of Education No. 26			<u>33,377</u>
Passed-Through Illinois State Board of Education			
Twenty-First Century Community Learning Centers			
Title IV 21st Century Community Learning Center (4421-15)	M 84.287C	24-4421-15	55,493
Title IV 21st Century Community Learning Center (4421-A3)	M 84.287C	24-4421-A3	122,300
Title IV 21st Century Community Learning Center (4421-A3)	M 84.287C	25-4421-A3	404,681
Title IV 21st Century Community Learning Center (4421-A5)	M 84.287C	25-4421-A5	48,300
Title IV 21st Century Community Learning Center (4421-B5)	M 84.287C	25-4421-B5	103,987
Title IV 21st Century Community Learning Center (4421-C5)	M 84.287C	25-4421-C5	<u>104,225</u>
Total Twenty-First Century Community Learning Centers			<u>838,986</u>
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)			
Title II - Teacher Leadership	84.367A	19-4935-02	396
Title II - Teacher Quality	84.367A		<u>171</u>
Total Improving Teacher Quality State Grants			<u>567</u>
Education Stabilization Fund			
COVID-19 Community Partnership Grant	84.425U	25-4998-C3	<u>46,925</u>
Total passed-through Illinois State Board of Education			<u>886,478</u>
Total U.S. Department of Education			<u>1,073,129</u>
U.S. Department of Health and Human Services			
Passed-Through Illinois Public Health Association			
Maternal and Child Health Services Block Grant to the States			
Maternal and Child Health Services Block Grant to the States	93.994	B0452920	<u>458</u>
Total U.S. Department of Health and Human Services			<u>458</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 1,115,430</u>

M - Program was audited as a major program.

**HENDERSON, KNOX, MERCER, AND WARREN COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 33
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2025**

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 (Regional Office of Education No. 33) under programs of the federal government for the year ended June 30, 2025. The information in this schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Regional Office of Education No. 33, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Regional Office of Education No. 33.

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. The Regional Office of Education No. 33 has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.