



**STATE OF ILLINOIS
ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1**

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

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

**ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1**

TABLE OF CONTENTS

	PAGE	
OFFICIALS	1	
COMPLIANCE REPORT SUMMARY	2	
FINANCIAL STATEMENT REPORT SUMMARY	4	
FINANCIAL SECTION		
Independent Auditor’s Report.....	5	
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 <i>Government Auditing Standards</i>	9	
Independent Auditor’s Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance.....	11	
Schedule of Findings and Questioned Costs.....	14	
Financial Statement Findings.....	15	
Federal Award Findings.....	16	
Corrective Action Plan for Current Year Audit Findings.....	17	
Summary Schedule of Prior Audit Findings Not Repeated.....	18	
BASIC FINANCIAL STATEMENTS		
		EXHIBIT
Government-wide Financial Statements		
Statement of Activities and Net Position- Cash Basis.....	A	19
Fund Financial Statements		
Statement of Cash Basis Assets and Fund Balances and Cash Receipts, Disbursements, and Changes in Cash Basis Fund Balances- Governmental Fund.....	B	20
Statement of Cash Basis Assets and Net Position and Cash Receipts, Disbursements, and Changes in Cash Basis Net Position – Proprietary Funds.....	C	21
Statement of Cash Basis Assets and Fiduciary Net Position and Cash Additions, Deductions, and Changes in Cash Basis Fiduciary Net Position – Fiduciary Fund.....	D	22
Notes to the Financial Statements.....		23

**ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1**

TABLE OF CONTENTS (CONTINUED)

	SCHEDULE	PAGE
SUPPLEMENTAL INFORMATION		
General Fund Accounts:		
Combining Schedule of Cash Basis Assets and Fund Balances and Cash Receipts, Disbursements, and Changes in Cash Basic Fund Balances.....	1	45
Education Fund Accounts:		
Combining Schedule of Cash Basis Assets and Fund Balances and Cash Receipts, Disbursements, and Changes in Cash Basis Fund Balances.....	2	47
Budgetary Comparison Schedules:		
Regional Office of Prevention Effectiveness Services (ROPES)	3	52
Truants Alternative and Optional Education.....	4	53
ROE/ISC Operations.....	5	54
McKinney Education for Homeless Children	6	55
Regional Safe Schools.....	7	56
Child and Family Connections.....	8	57
Supporting Effective Educator Development.....	9	58
Education Innovation and Research.....	10	59
Elementary and Secondary School Relief Grant.....	11	60
Elementary and Secondary Digital Equity.....	12	61
Social Emotional Learning and Trauma Response.....	13	62
American Rescue Plan – Homeless Children and Youth.....	14	63
Workforce Development.....	15	64
Partners To Lead.....	16	65
Learning While Leading.....	17	66

**ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1**

TABLE OF CONTENTS (CONCLUDED)

SUPPLEMENTAL INFORMATION (CONCLUDED)	SCHEDULE	PAGE
Nonmajor Special Revenue Funds:		
Combining Schedule of Cash Basis Assets and Fund Balances and Cash Receipts, Disbursements, and Changes in Cash Basis Fund Balances.....	18	67
Nonmajor Proprietary Funds:		
Combining Schedule of Cash Basis Assets and Net Position and Cash Receipts, Disbursements, and Changes in Cash Basis Net Position.....	19	68
Schedule of Expenditures of Federal Awards.....	20	69
Notes to the Schedule of Expenditures of Federal Awards.....		70

**ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1**

OFFICIALS

Regional Superintendent
(current and during the audit period)

Ms. Jill Reis

Assistant Regional Superintendent
(current and during the audit period)

Ms. Julie Stratman

Office is located at:

507 Vermont Street, Suite 104
Quincy, Illinois 62301

**ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1
COMPLIANCE REPORT SUMMARY**

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

AUDITOR’S REPORTS

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

SUMMARY OF AUDIT FINDINGS

<u>Number of</u>	<u>This Audit</u>	<u>Prior Audit</u>
Audit findings	-	-
Repeated audit findings	-	-
Prior recommendations implemented or not repeated	-	4

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

SUMMARY OF FINDINGS AND QUESTIONED COSTS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
<i>Findings (Government Auditing Standards)</i>			
None			
<i>Findings and Questioned Costs (Federal Compliance)</i>			
None			
<i>Prior Audit Findings not Repeated (Government Auditing Standards)</i>			
None			
<i>Prior Audit Findings not Repeated (Federal Compliance)</i>			
None			

**ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1
COMPLIANCE REPORT SUMMARY- (CONCLUDED)**

EXIT CONFERENCE

Since there were no findings and recommendations identified to discuss with Agency personnel, no formal exit conference was held with the management of Adams, Brown, Cass, Morgan, Pike, and Scott Counties Regional Office of Education No. 1.

**ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1
FINANCIAL STATEMENT REPORT SUMMARY**

The audit of the accompanying financial statements of Adams, Brown, Cass, Morgan, Pike, and Scott Counties Regional Office of Education No. 1 was performed by Adelfia LLC.

Based on their audit, the auditors expressed an unmodified opinion on the Adams, Brown, Cass, Morgan, Pike, and Scott Counties Regional Office of Education No. 1'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 Adams, Brown, Cass, Morgan, Pike, and Scott Counties Regional Office of Education No. 1, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Adams, Brown, Cass, Morgan, Pike, and Scott Counties Regional Office of Education No. 1'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 Adams, Brown, Cass, Morgan, Pike, and Scott Counties Regional Office of Education No. 1, as of June 30, 2023, and the respective changes in the cash basis financial position and, where applicable, cash flows thereof for the year then ended in accordance with cash basis of accounting described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Adams, Brown, Cass, Morgan, Pike, and Scott Counties Regional Office of Education No. 1, 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 (GAAP). Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and 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 the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 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 Adams, Brown, Cass, Morgan, Pike, and Scott Counties Regional Office of Education No. 1'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 Adams, Brown, Cass, Morgan, Pike, and Scott Counties Regional Office of Education No. 1’s ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Adams, Brown, Cass, Morgan, Pike, and Scott Counties Regional Office of Education No. 1’s basic financial statements. 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 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 was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the cash basis combining schedules of accounts, the budgetary comparison schedules, the combining fund financial statements, and the Schedule of Expenditures of Federal Awards, as required by the Uniform Guidance are fairly stated, in all material respects, in relation to the basic financial statements as a whole on the cash basis of accounting described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 11, 2024, on our consideration of the Adams, Brown, Cass, Morgan, Pike, and Scott Counties Regional Office of Education No. 1’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 Adams, Brown, Cass, Morgan, Pike, and Scott Counties Regional Office of Education No. 1’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 Adams, Brown, Cass, Morgan, Pike, and Scott Counties Regional Office of Education No. 1's internal control over financial reporting and compliance.

SIGNED ORIGINAL ON FILE

Chicago, Illinois

April 11, 2024



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

Honorable Frank J. Mautino
Auditor General
State of Illinois

As Special Assistant Auditors for the Auditor General, we have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Adams, Brown, Cass, Morgan, Pike, and Scott Counties Regional Office of Education No. 1, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Adams, Brown, Cass, Morgan, Pike, and Scott Counties Regional Office of Education No. 1’s cash basis financial statements, and have issued our report thereon dated April 11, 2024.

Report on Internal Control Over Financial Reporting

Management of the Adams, Brown, Cass, Morgan, Pike, and Scott Counties Regional Office of Education No. 1 is responsible for establishing and maintaining effective internal control over financial reporting (internal control).

In planning and performing our audit of the financial statements, we considered Adams, Brown, Cass, Morgan, Pike, and Scott Counties Regional Office of Education No. 1’s internal control as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Adams, Brown, Cass, Morgan, Pike, and Scott Counties Regional Office of Education No. 1’s internal control. Accordingly, we do not express an opinion on the effectiveness of Adams, Brown, Cass, Morgan, Pike, and Scott Counties Regional Office of Education No. 1’s internal control.

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

corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the second paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Adams, Brown, Cass, Morgan, Pike, and Scott Counties Regional Office of Education No. 1'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 Adams, Brown, Cass, Morgan, Pike, and Scott Counties Regional Office of Education No. 1'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 Adams, Brown, Cass, Morgan, Pike, and Scott Counties Regional Office of Education No. 1's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

SIGNED ORIGINAL ON FILE

Chicago, Illinois

April 11, 2024



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

Honorable Frank J. Mautino
Auditor General
State of Illinois

Report on Compliance for Each Major Federal Program

Opinion on Each Major Program

As Special Assistant Auditors for the Auditor General, we have audited compliance by the Adams, Brown, Cass, Morgan, Pike, and Scott Counties Regional Office of Education No. 1 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 Adams, Brown, Cass, Morgan, Pike, and Scott Counties Regional Office of Education No. 1’s major federal programs for the year ended June 30, 2023. The Adams, Brown, Cass, Morgan, Pike, and Scott Counties Regional Office of Education No. 1’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, Adams, Brown, Cass, Morgan, Pike, and Scott Counties Regional Office of Education No. 1 complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the Adams, Brown, Cass, Morgan, Pike, and Scott Counties Regional Office of Education No. 1 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 Adams, Brown, Cass, Morgan, Pike, and Scott Counties Regional Office of Education No. 1'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 Adams, Brown, Cass, Morgan, Pike, and Scott Counties Regional Office of Education No. 1'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 Adams, Brown, Cass, Morgan, Pike, and Scott Counties Regional Office of Education No. 1'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 Adams, Brown, Cass, Morgan, Pike, and Scott Counties Regional Office of Education No. 1'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 Adams, Brown, Cass, Morgan, Pike, and Scott Counties Regional Office of Education No. 1'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 Adams, Brown, Cass, Morgan, Pike, and Scott Counties Regional Office of Education No. 1'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 Adams, Brown, Cass, Morgan, Pike, and Scott Counties Regional Office of Education No. 1'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 Auditors' Responsibilities for the Audit Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

SIGNED ORIGINAL ON FILE

Chicago, Illinois
April 11, 2024

**ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 1
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 SECTION I – SUMMARY OF AUDITOR’S RESULTS
 For the Year Ended June 30, 2023**

Financial Statements in accordance with Cash Basis

Type of auditor’s report issued: *Unmodified*

Internal control over financial reporting:
 Material weakness(es) identified? _____ Yes no
 Significant deficiency(ies) identified? _____ yes no

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>
84.425D & 84.425W	Education Stabilization Fund

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

Auditee qualified as low-risk auditee? _____ yes no

**ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SECTION II – FINANCIAL STATEMENT FINDINGS
For the Year Ended June 30, 2023**

None

**ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SECTION III – FEDERAL AWARD FINDINGS
For the Year Ended June 30, 2023**

INSTANCES OF NONCOMPLIANCE:

None

SIGNIFICANT DEFICIENCIES:

None

MATERIAL WEAKNESSES:

None

**ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
For the Year Ended June 30, 2023**

Not Applicable

**ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS NOT REPEATED
For the Year Ended June 30, 2023**

None

BASIC FINANCIAL STATEMENTS

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1

STATEMENT OF ACTIVITIES AND NET POSITION - CASH BASIS

AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

FUNCTIONS/PROGRAMS	Program Cash Receipts			Net (Disbursements) Receipts and Changes in Net Position		
	Cash Disbursements	Charges for Services	Operating Grants and Contributions	Primary Government		Total
				Governmental Activities	Business-Type Activities	
Primary Government:						
Governmental Activities:						
Instructional services:						
Salaries and benefits	\$ 1,899,995	\$ 24,907	\$ 1,262,515	\$ (612,573)	\$ -	\$ (612,573)
Purchased services	805,182	20,511	628,583	(156,088)	-	(156,088)
Supplies and materials	249,387	-	227,360	(22,027)	-	(22,027)
Other objects	116,205	27,104	93,619	4,518	-	4,518
Capital outlay	32,554	733	13,374	(18,447)	-	(18,447)
Intergovernmental:						
Payments to other governments	1,083,098	-	449,370	(633,728)	-	(633,728)
Administrative:						
On-behalf payments - Local	42,201	-	-	(42,201)	-	(42,201)
On-behalf payments - State	322,981	-	-	(322,981)	-	(322,981)
Total Governmental Activities	<u>4,551,603</u>	<u>73,255</u>	<u>2,674,821</u>	<u>(1,803,527)</u>	<u>-</u>	<u>(1,803,527)</u>
Business-Type Activities:						
Charges for services	106,198	117,073	-	-	10,875	10,875
Total Business-Type Activities	<u>106,198</u>	<u>117,073</u>	<u>-</u>	<u>-</u>	<u>10,875</u>	<u>10,875</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 4,657,801</u>	<u>\$ 190,328</u>	<u>\$ 2,674,821</u>	<u>(1,803,527)</u>	<u>10,875</u>	<u>(1,792,652)</u>
General receipts:						
Local sources				548,471	-	548,471
State sources				1,007,312	-	1,007,312
On-behalf payments - Local				42,201	-	42,201
On-behalf payments - State				322,981	-	322,981
Interest earnings				23,064	1,169	24,233
Transfers:						
Transfers in (out)				842	(842)	-
Total general receipts and transfers				<u>1,944,871</u>	<u>327</u>	<u>1,945,198</u>
CHANGE IN NET POSITION				141,344	11,202	152,546
CASH BASIS NET POSITION, BEGINNING OF YEAR				<u>2,010,616</u>	<u>216,671</u>	<u>2,227,287</u>
CASH BASIS NET POSITION, END OF YEAR				<u>\$ 2,151,960</u>	<u>\$ 227,873</u>	<u>\$ 2,379,833</u>
CASH BASIS ASSETS, END OF YEAR						
Cash and cash equivalents				<u>\$ 2,151,960</u>	<u>\$ 227,873</u>	<u>\$ 2,379,833</u>
CASH BASIS NET POSITION, END OF YEAR						
Restricted for educational purposes				\$ 762,826	\$ -	\$ 762,826
Unrestricted				1,389,134	227,873	1,617,007
TOTAL CASH BASIS FUND NET POSITION				<u>\$ 2,151,960</u>	<u>\$ 227,873</u>	<u>\$ 2,379,833</u>

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

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1

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

AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

	Special Revenue				Eliminations	Total Governmental Funds
	General Fund	Education Fund	Institute Fund	Other Nonmajor Funds		
RECEIPTS:						
Local sources	\$ 551,993	\$ 396,599	\$ 62,707	\$ 7,026	\$ -	\$ 1,018,325
On-behalf payments - Local	42,201	-	-	-	-	42,201
State sources	1,007,312	1,093,104	-	1,551	-	2,101,967
On-behalf payments - State	322,981	-	-	-	-	322,981
Federal sources	-	1,183,567	-	-	-	1,183,567
Interest earnings	20,589	527	1,776	172	-	23,064
Total receipts	1,945,076	2,673,797	64,483	8,749	-	4,692,105
DISBURSEMENTS:						
Instructional services:						
Salaries and benefits	572,338	1,311,792	15,865	-	-	1,899,995
Purchased services	142,933	650,281	4,022	7,946	-	805,182
Supplies and materials	15,956	233,431	-	-	-	249,387
Other objects	4,163	98,000	14,042	-	-	116,205
Intergovernmental:						
Payments to other governments	616,260	466,838	-	-	-	1,083,098
Administrative:						
On-behalf payments - Local	42,201	-	-	-	-	42,201
On-behalf payments - State	322,981	-	-	-	-	322,981
Capital outlay	14,596	17,398	-	560	-	32,554
Total disbursements	1,731,428	2,777,740	33,929	8,506	-	4,551,603
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	213,648	(103,943)	30,554	243	-	140,502
OTHER FINANCING SOURCES (USES):						
Transfers in	8,646	14,756	-	-	(23,402)	-
Transfers out	(14,720)	(7,840)	-	-	23,402	842
Total other financing sources (uses)	(6,074)	6,916	-	-	-	842
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	207,574	(97,027)	30,554	243	-	141,344
CASH BASIS FUND BALANCE, BEGINNING OF YEAR	1,556,743	41,311	337,069	75,493	-	2,010,616
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	\$ 1,764,317	\$ (55,716)	\$ 367,623	\$ 75,736	\$ -	\$ 2,151,960
CASH BASIS ASSETS, END OF YEAR						
Cash and cash equivalents	\$ 1,764,317	\$ (55,716)	\$ 367,623	\$ 75,736	\$ -	\$ 2,151,960
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR						
Restricted	\$ -	\$ 319,467	\$ 367,623	\$ 75,736	\$ -	\$ 762,826
Assigned	42,154	-	-	-	-	42,154
Unassigned	1,722,163	(375,183)	-	-	-	1,346,980
TOTAL CASH BASIS FUND BALANCE (DEFICIT)	\$ 1,764,317	\$ (55,716)	\$ 367,623	\$ 75,736	\$ -	\$ 2,151,960

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

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1

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

AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

	Business-Type Activities Proprietary Funds		
	Fingerprinting	Nonmajor Enterprise Funds	Total
OPERATING RECEIPTS:			
Charges for services	\$ 45,483	\$ 71,590	\$ 117,073
Total operating receipts	<u>45,483</u>	<u>71,590</u>	<u>117,073</u>
OPERATING DISBURSEMENTS:			
Salaries and benefits	-	21,626	21,626
Purchased services	24,893	55,348	80,241
Supplies and materials	92	428	520
Capital outlay	-	3,811	3,811
Total operating disbursements	<u>24,985</u>	<u>81,213</u>	<u>106,198</u>
OPERATING INCOME (LOSS)	20,498	(9,623)	10,875
NON-OPERATING RECEIPTS:			
Interest earnings	611	558	1,169
INCOME BEFORE TRANSFERS	21,109	(9,065)	12,044
TRANSFERS:			
Transfers out	-	(842)	(842)
CHANGE IN CASH BASIS NET POSITION	21,109	(9,907)	11,202
CASH BASIS NET POSITION, BEGINNING OF YEAR	<u>108,614</u>	<u>108,057</u>	<u>216,671</u>
CASH BASIS NET POSITION, END OF YEAR	<u>\$ 129,723</u>	<u>\$ 98,150</u>	<u>\$ 227,873</u>
CASH BASIS ASSETS, END OF YEAR			
Cash and cash equivalents	<u>\$ 129,723</u>	<u>\$ 98,150</u>	<u>\$ 227,873</u>
CASH BASIS NET POSITION, END OF YEAR			
Unrestricted	<u>\$ 129,723</u>	<u>\$ 98,150</u>	<u>\$ 227,873</u>

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

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1

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

AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

	Custodial Fund
	School Facility Occupation Tax
ADDITIONS:	
Sales tax collections for other governments	\$ 7,606,521
Interest earnings	1,370
Total additions	7,607,891
DEDUCTIONS:	
Payments of sales tax to other governments	7,606,521
Other payments	334
Total deductions	7,606,855
CHANGE IN CASH BASIS FIDUCIARY NET POSITION	1,036
CASH BASIS FIDUCIARY NET POSITION, BEGINNING OF YEAR	5,003
CASH BASIS FIDUCIARY NET POSITION, END OF YEAR	\$ 6,039
CASH BASIS ASSETS, END OF YEAR	
Cash and cash equivalents	\$ 6,039
CASH BASIS FIDUCIARY NET POSITION, END OF YEAR	
Restricted for other governments	\$ 6,039

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

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Adams, Brown, Cass, Morgan, Pike, and Scott Counties Regional Office of Education No. 1 was formed under the provisions of the State of Illinois, Illinois State Board of Education.

In 2023, the Regional Office of Education No.1 implemented Governmental Accounting Standards Board (GASB) Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payments*, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, and applicable sections of GASB No. 99, *Omnibus 2022*. The implementation of the GASB Statement No. 96 improves accounting and financial reporting for subscription-based information technology agreements by governments. The implementation of GASB Statement Nos. 94 and 99 did not have a significant effect on the Regional Office of Education No. 1’s financial statements.

A. DATE OF MANAGEMENT’S REVIEW

Management has evaluated subsequent events through April 11, 2024, the date on which the financial statements were available to be issued.

B. FINANCIAL REPORTING ENTITY

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

The Regional Superintendent is also charged with the responsibilities of conducting a special census, when required; providing notice of money distributed to treasurers, board presidents, clerks, and secretaries of the school districts on or before each September 30; maintenance of a map and numbering of the Regional Office of Education No. 1’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 the region are properly bonded.

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

For the period ended June 30, 2023, the Regional Office of Education No. 1 applied for, received, and administered numerous State and federal programs and grants in assistance and support of the educational activities of the school districts in Regional Office of Education No. 1. Such activities are reported as a single special revenue fund (Education Fund).

C. SCOPE OF THE REPORTING ENTITY

The Regional Office of Education No. 1's reporting entity includes all related organizations for which it exercises oversight responsibility.

The Regional Office of Education No. 1 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. 1 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. 1 does not control the assets, operations, or management of the districts or joint agreements. In addition, the Regional Office of Education No. 1 is not aware of any entity that would exercise such oversight as to result in the Regional Office of Education No. 1 being considered a component unit of the entity.

D. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statement (the Statement of Activities and Net Position - Cash Basis) reports information on all of the Regional Office of Education No. 1's nonfiduciary activities of the primary government. For the most part, the effect of interfund activities has been removed from these statements. Governmental activities include programs supported primarily by State and federal grants and other intergovernmental receipts. The Regional Office of Education No. 1 has three business-type activities that rely on fees and charges for support.

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Regional Office of Education No. 1's government-wide financial statement presents a summary of governmental and business-type activities for the Regional Office of Education No. 1 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. 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 permanent transfers is to cover temporary or permanent shortfalls in cash flow within grant programs and funds or to move unrestricted funding.

E. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The Regional Office of Education No. 1 maintains its financial records on the basis of cash receipts and disbursements and the financial statements are prepared on that basis. The cash basis of accounting does not give effect to certain investments, 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.

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Under the terms of grant agreements, the Regional Office of Education No. 1 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. 1's policy to first apply restricted funds to such programs, and then unrestricted funds. For unrestricted funds, committed funds are used first, then assigned funds, then unassigned funds if any.

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

F. FUND ACCOUNTING

The Regional Office of Education No. 1 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. 1 uses governmental, proprietary, and fiduciary funds.

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.

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.

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Regional Office of Education No. 1 reports the following major governmental funds:

General Fund – The General Fund is the general operating fund of the Regional Office of Education No. 1 and is used to account for financial resources in the Region except those required to be accounted for and reported in another fund. The General Fund is always considered a major fund. The following accounts are included in the General Fund:

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

General State Aid – This fund maintains receipts received from the State Board of Education earned on a per child basis and administers related program disbursements.

Miscellaneous Fund – This fund represents accumulated unused grant funds from programs that no longer exist.

Copier Fund – This fund accounts for all disbursements related to copiers.

Postage Fund – This fund accounts for all disbursements related to postage.

School Directory – This fund accounts for school directory disbursements that are made available to all the districts in the Region.

Lafayette Academy – This program serves students with attendance problems and/or dropouts. The program provides a full-time option for regular school attendance and offers modified instructional programs and other services designed to prevent students from dropping out of school.

Dental Sealants Fund – This fund is to account for the costs associated with providing the dental sealant program to Morgan and Scott County schools.

Pike County Film Coop – This fund was financed in prior years by contributions from the six member schools within Pike County based on an amount equal to \$1.25 per enrolled student.

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Major Special Revenue Funds – Special revenue funds are used to account for and report the proceeds of specific receipt sources that are restricted or committed to disbursements for specified purposes other than debt service or capital projects. 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:

Regional Office of Prevention Effectiveness Services (ROPES) – This is a State grant to provide substance abuse prevention for youth ages 10-17 in Adams, Calhoun, Greene, Cass, and Morgan Counties.

Truants Alternative and Optional Education – This program provides truancy prevention programs and services for monitoring truants.

ROE/ISC Operations – This fund accounts for monies for general and administrative expenditures.

State Free Lunch and Breakfast – This program is funded by State monies to provide free breakfast and lunch to eligible needy students enrolled in the Regional Safe Schools Program.

National School Lunch Program – This program is funded by federal grants to provide reimbursement of meals through the school lunch program and free or reduced-price meals for students enrolled in the Regional Safe Schools Program.

National School Breakfast Program – This program provides breakfasts that meet federal requirements to all children in attendance at the Regional Safe School Program.

McKinney Education for Homeless Children – This program is to provide for a local homeless liaison to help homeless students in the Region.

Regional Safe Schools – This program provides activities for disruptive students who are eligible for suspension or expulsion.

Child and Family Connections – This program for preschool children with disabilities is funded by the Department of Human Services.

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Tracy National Institute for School Leadership – This program provides school leadership training through the National Institute for School Leadership and is funded by a grant from the Tracy Family Foundation and a corporate donation.

Schools Against Fearful Environment (SAFE) – This program provides drug-free programs from the Sheriff's Department to local school districts.

Early Childhood Education Initiative – This program is intended to have a learning impact on preschool age children to increase their ability to succeed in school.

Reading: A Healthy Start – By partnering with medical providers, this program seeks to develop critical early reading skills in children and encourages families to read together.

Tracy Partners to Lead – This is a grant from the Tracy Family Foundation used to support the Partners to Lead project, which aims to increase principal effectiveness in high need schools.

Adams County Academic Success Initiative – This privately funded grant initiative is designed to assist schools in meeting five key goals: students perform on grade level, students regularly attend school, students graduate from high school, students improve test scores, and parents are more involved in their child's education. The main focus has been on the 7 Habits of Highly Effective People and the annual Quincy Conference.

Supporting Effective Educator Development – This federal grant is focused on increasing principal effectiveness in areas that lead to increases in student achievement in rural, suburban, or urban schools.

Education Innovation and Research – This is focused on increasing principal effectiveness in areas that lead to increases in student achievement, particularly in rural and high-need schools.

IL-Empower – This program promotes collaboration and peer-to-peer learning as vehicles for educator-led and state-supported school improvement.

Tracy Teacher Appreciation – This private local foundation grant focuses on Educator Appreciation.

Elementary and Secondary School Relief Grant – This federal grant program provides emergency relief funds to address the impact that the Novel Coronavirus Disease 2019 (COVID-19) has had and continues to have on schools.

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Elementary and Secondary Digital Equity – This grant assists in closing the Digital Divide and enabling digital-age teaching and learning. Funds may be used to provide students with technology tools and home internet access necessary for technology-rich remote learning experiences. It is designed to reduce barriers to the continuity of education by addressing the technology and home connectivity needs.

Structured Literacy – This is a Community Foundation grant to provide educators with assistance and support in learning an instruction methodology that ensures all students become proficient in reading, writing, and spelling.

Social Emotional Learning and Trauma Response – The purpose of the grant is to ensure that districts, in partnership with social-emotional and trauma coaches, will identify, develop, and implement a comprehensive plan to address the safety and well-being needs of students and staff. This grant serves IARSS Area III Regional Offices of Education, which consist of Regional Offices of Education No. 1, No. 26, No. 33, No. 48, No. 51, and No. 53.

American Rescue Plan – Homeless Children and Youth – The purpose of this grant is to identify homeless children and youth, provide wraparound services in light of the impact of the COVID-19 pandemic, and provide assistance needed to enable homeless children and youth to attend school and participate fully in school activities, including in-person instruction and summer learning and enrichment programs.

Workforce Development – The Regional Office of Education No. 1 makes referrals to the Workforce Office of Western Illinois. The funds are used by the Regional Office of Education No. 1 to assist in making referrals of youth who are not in school and not currently employed.

Bridge – This program supports Illinois districts in diversifying their school leadership pipeline by providing bridge fellowships to pairs of aspiring principals of color and/or women and their principal. This program also offers training and technical assistance to district leader teams interested in support with implementing strategies for diversifying leader pipelines.

Partners to Lead – This program provides principals in rural and/or high-need schools in-service supports that validate the research from the LEAD|ED intervention. Supports include, but are not limited to, customized monthly coaching, monthly professional learning sessions, and on-sight support with continuous school improvement processes.

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Learning While Leading – This program provides layers of supports for aspiring and novice principals. Supports include, but are not limited to, the establishment of a statewide pipeline of well-prepared, diverse school leaders to fill known principal vacancies.

New Principal Induction and Mentoring Project – This is a statewide grant from ISBE serving new principals through mentoring and professional development, and training/support for mentors. New principals receive monthly mentoring by a trained mentor and additionally, participate in monthly training sessions.

Institute – This fund accounts for fees collected for the registration and renewal of teaching certificates. These fees are used to defray administrative disbursements incidental to teachers’ institutes, workshops, or meetings of a professional nature that are designed to promote the professional growth of teachers or to defray the disbursements of any general or special meeting of teachers or school personnel. All funds generated remain restricted until expended only on the aforementioned activities.

The Regional Office of Education No. 1 reports the following Nonmajor Special Revenue Funds:

General Education Development (GED) – Illinois law requires the Regional Superintendent of Schools to administer the GED test. Testing fees provide testing materials and staff salaries.

Bus Driver Training – Experienced bus drivers must take a two-hour refresher course annually, while all new drivers must take an eight-hour course in bus driver safety and first aid prescribed by the Illinois State Board of Education and administered by the Regional Office.

PROPRIETARY FUNDS

Proprietary funds account for receipts and disbursements related to services provided to organizations within the region on a cost-reimbursement basis. Enterprise funds are proprietary funds that are financed and operated in a manner similar to private business enterprises, where the intent is that the costs of providing goods or services to external entities or the general public on a continuing basis should be financed or recovered primarily through user charges.

The Regional Office of Education No. 1 reports the following major enterprise fund:

Fingerprinting – This fund accounts for the activity of criminal background checks.

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Regional Office of Education No. 1 reports the following nonmajor enterprise funds:

Local Workshops – This program accounts for monies received for the general operations of workshops and the administrator’s academy.

Testing Center – This fund is used to account for the activity of the new testing center located at the Regional Office of Education No. 1.

FIDUCIARY FUNDS

Custodial funds are used to account for assets held by the Regional Office of Education No. 1 in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. The Regional Office of Education No. 1 reports the following custodial fund:

School Facility Occupation Tax – This fund accounts for the assets held by the Regional Office of Education No. 1 to be distributed to local school districts. Monies are received from the State Comptroller for the School Facilities Occupation Tax and are disbursed to the school districts.

G. CASH AND CASH EQUIVALENTS

The Regional Office of Education No. 1 considers cash on hand, checking accounts, savings accounts, money market accounts, and investments with an original maturity date of less than three months to be cash and cash equivalents. As of June 30, 2023, cash and cash equivalents consisted of cash on deposit and invested in the Illinois Funds Money Market Fund.

H. GOVERNMENTAL FUND BALANCES

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

Nonspendable Fund Balance – The portion of a governmental fund’s fund balance that is not available to be spent, either short term or long term, due to either its form or legal restrictions. The Regional Office of Education No. 1 has no nonspendable fund balances.

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Restricted Fund Balance – The portion of a governmental fund’s fund balance that is subject to external enforceable legal restrictions. The following special revenue funds are restricted by Illinois Statute: Institute, General Education Development, and Bus Driver Training. The following Education Fund accounts are restricted by grantor or donor restrictions: Truants Alternative and Optional Education, ROE/ISC Operations, State Free Lunch and Breakfast, National School Lunch Program, Regional Safe Schools, Tracy National Institute for School Leadership, Early Childhood Education Initiative, Reading: A Healthy Start, Adams County Academic Success Initiative, and Structured Literacy.

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. 1 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 following General Fund accounts have assigned fund balances: School Directory, Lafayette Academy, Dental Sealants Fund, and Pike County Film Coop.

Unassigned Fund Balance – Available expendable financial resources in a governmental fund that are not designated for a specific purpose. The fund balances of the following General Fund accounts are unassigned: General Operations, General State Aid, Miscellaneous Fund, Copier Fund, and Postage Fund. The following Education Fund accounts have unassigned fund deficits: Regional Office of Prevention Effectiveness Services (ROPES), McKinney Education for Homeless Children, Child and Family Connections, Education Innovation and Research, Tracy Teacher Appreciation, Elementary and Secondary School Relief Grant, Social Emotional Learning and Trauma Response, Bridge, Partners to Lead, Learning While Leading, and New Principal Induction and Mentoring Project.

I. NET POSITION

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

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

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

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. COMPENSATED ABSENCES

Full-time employees can earn from 10 to 20 vacation days for a full year of service. Prior to June 14, 2018, up to ten days of accumulated vacation time was allowed to be carried forward. Effective June 14, 2018 the vacation policy was amended. New employees will not be allowed to carry over vacation days nor will unused vacation days be paid out at the end of the year or upon termination. Employees with carryover balances from prior years will not be able to carryover additional vacation days starting on June 14, 2018; the only carryover allowed is their balance as of the prior year that has not been used subsequent to that date. The allowed carryover will be paid as of the date of termination. At June 30, 2023, the amount for unused vacation days was \$4,199.

A full-time employee is entitled to two personal leave days per year. Any unused personal leave days may be rolled into sick days at the end of the fiscal year. Employees receive up to 12 sick days annually. Employee sick leave is recorded when paid. Upon termination, employees do not receive any accumulated sick leave pay.

K. BUDGET INFORMATION

The Regional Office of Education No. 1 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. Certain programs within the General Fund and Special Revenue Funds do not have separate budgets.

Comparisons of budgeted and actual results are presented as supplementary information. Budgetary comparison schedules have been provided in supplementary schedules for the following funds: Regional Office of Prevention Effectiveness Services (ROPES), Truants Alternative and Optional Education, ROE/ISC Operations, McKinney Education for Homeless Children, Regional Safe Schools, Child and Family Connections, Supporting Effective Educator Development, Education Innovation and Research, Elementary and Secondary School Relief Grant, Elementary and Secondary Digital Equity, Social Emotional Learning and Trauma Response, American Rescue Plan – Homeless Children and Youth, Workforce Development, Partners to Lead, and Learning While Leading.

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 2 – CASH AND CASH EQUIVALENTS

The Regional Office of Education No. 1 is permitted to invest in securities as authorized by 30 ILCS-235/2 and 6 and 105 ILCS-5/8-7. It is the policy of the Regional Office to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the Regional Office of Education No. 1 and conforming to all State statutes governing the investment of public funds. This policy includes all funds under the care and control of the Regional Superintendent of Schools.

DEPOSITS

At June 30, 2023, the carrying amount of the Regional Office of Education No. 1's government-wide and custodial fund deposits were \$2,379,833 and \$6,039, respectively, and the bank balances were \$2,345,782 and \$638,135, respectively. The Regional Office of Education No. 1 utilizes the Illinois Funds Money Market Fund throughout the year. At June 30, 2023 the carrying amount and bank balances were \$0. The Illinois Funds portfolio includes: certificates of deposit issued by Illinois financial institutions, repurchase agreements backed by direct treasury obligations from primary government securities dealers, direct treasury obligations of the U.S. Government, and money market funds backed by full faith and credit obligations of the U.S. Government. The Regional Office of Education No. 1 owns no identifiable investment securities in the Illinois Funds; therefore, credit risk cannot be assessed for the Illinois Funds.

CUSTODIAL CREDIT RISK

Custodial credit risk for deposits with financial institutions is the risk that, in the event of bank failure, the Regional Office's deposits may not be returned to it. To guard against custodial credit risk for deposits with financial institutions, the Regional Office of Education No. 1's investment policy requires that deposits with financial institutions in excess of FDIC limits be secured by some form of collateral, by a written agreement, and held at an independent, third-party institution in the name of the Regional Office. Of the total bank balances as of June 30, 2023, \$254,163 was insured by Federal Depository Insurance Corporation and \$2,729,754 was collateralized by securities pledged by the Regional Office of Education No. 1's financial institution in the name of the Regional Office.

CREDIT RISK

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

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 2 – CASH AND CASH EQUIVALENTS (Continued)

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.

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 Funds 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.

NOTE 3 – ILLINOIS MUNICIPAL RETIREMENT SYSTEM

IMRF Plan Description

The Regional Office of Education No. 1'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. 1'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).

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 1
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2023

NOTE 3 – ILLINOIS MUNICIPAL RETIREMENT SYSTEM (Continued)

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

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

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

Employees Covered by Benefit Terms

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

	<u>IMRF</u>
Retirees and beneficiaries currently receiving benefits	44
Inactive plan members entitle to but not yet receiving benefits	37
Active plan members	22
Total	103

Contributions

As set by statute, the Regional Office of Education No. 1’s Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Regional Office of Education No. 1’s annual contribution rate for calendar year 2022 was 6.71% and for calendar year 2023, the rate is 2.79%. For the fiscal year ended 2023, the Regional Office of Education No. 1 contributed \$38,730 to the plan. The Regional Office of Education No. 1 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.

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 3 – ILLINOIS MUNICIPAL RETIREMENT SYSTEM (Continued)

Contributions (continued)

Because of the use of the cash basis accounting framework in the presentation of these financial statements, the Regional Office of Education No. 1's net pension liability is not reported in the financial statements as a liability. In accordance with the cash basis of accounting, pension expenditures are only reported when contributions are paid by the Regional Office of Education No. 1 to the plan.

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

The Regional Office of Education No. 1 participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration.

TRS issues a publicly available financial report that can be obtained at <https://www.trsil.org/financial/acfrs/fy2022>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

Benefits provided

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

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

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

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

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

Benefits provided (continued)

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

Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2022, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the Regional Office of Education No. 1.

On-behalf contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the Regional Office of Education No. 1.

2.2 formula contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2023, were \$3,030.

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. 1, there is a statutory requirement for the Regional Office of Education No. 1 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, Regional Office of Education No. 1 contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much higher.

For the year ended June 30, 2023, the employer pension contribution was 10.49 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2023, salaries totaling \$213,478 were paid from federal and special trust funds that required employer contributions of \$22,394.

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

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

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. Regional Office of Education No. 1 is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree’s final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2023, the Regional Office of Education No. 1 made no payments to TRS for employer contributions due on salary increases in excess of 6 percent and no payments for sick leave days granted in excess of the normal annual allotment.

NOTE 5 – TEACHERS’ HEALTH INSURANCE SECURITY FUND

THIS Plan Description

The Regional Office of Education No. 1 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.

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

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

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. 1.

Employer contributions to the THIS Fund

The Regional Office of Education No. 1 also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.67 percent during the years ended June 30, 2023 and 2022, and 0.92 percent during the year ended June 30, 2021. For the year ended June 30, 2023, the Regional Office of Education No. 1 paid \$3,500 to the THIS Fund, which was 100 percent of the required contribution. For the years ended June 30, 2022 and 2021, the Regional Office of Education No. 1 paid \$2,045 and \$2,108 to the THIS Fund, respectively, which was 100 percent of the required contribution.

Further information on the THIS Fund

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

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

Plan Description

The Regional Office of Education No. 1 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

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 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)

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 1
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2023

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

Benefits Provided

The Regional Office of Education No. 1 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. If retiree coverage terminates, spousal coverage will also terminate. 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. 1 no longer involved. They are responsible for paying the full cost of the life insurance premium.

Membership

At June 30, 2023 membership consisted of:

Inactive employees currently receiving benefit payments	-
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>27</u>
Total	<u>27</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. 1 contributions to the plan for the fiscal year ended June 30, 2023, were \$274,447.

NOTE 7 – COMMITMENT FOR COMPENSATED ABSENCES

The Regional Office of Education No. 1 allows vacation time for employees to be accumulated. Upon termination certain employees receive pay for unused vacation earned. At June 30, 2023, the balance related to earned but unused vacation was \$4,199.

June 30,			June 30,
<u>2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>2023</u>
\$ <u>4,377</u>	\$ <u>41,708</u>	\$ <u>41,886</u>	\$ <u>4,199</u>

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 8 – INTERFUND ACTIVITY

TRANSFERS

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

	Transfers In	Transfers Out
General Fund	\$ 8,646	\$ 14,720
Education Fund	14,756	7,840
Local Workshops	-	842
	\$ 23,402	\$ 23,402

NOTE 9 – ON-BEHALF PAYMENTS

The State of Illinois paid the following salaries on behalf of the Regional Office of Education No. 1:

Regional Superintendent Salary	\$ 127,908
Assistant Regional Superintendent Salary	115,116
Regional Superintendent Benefits (includes State-paid insurance)	40,831
Assistant Regional Superintendent Benefits (includes State-paid insurance)	39,126
Total	\$ 322,981

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

Adams County provides office space to the Regional Office of Education No. 1 at no charge. The Regional Office of Education recognizes this activity by recording On-behalf payments – Local receipts and On-behalf disbursements – Local disbursements. For the year ended June 30, 2023, this activity amounted to \$42,201.

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 1
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2023

NOTE 10 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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

<u>Fund</u>	<u>Amount</u>
Regional Office of Prevention Effectiveness Services (ROPES)	\$ (9,672)
McKinney Education for Homeless Children	(9,946)
Child and Family Connections	(83,078)
Education Innovation and Research	(22,231)
Tracy Teacher Appreciation	(19,814)
Elementary and Secondary School Relief Grant	(12,416)
Social Emotional Learning and Trauma Response	(135,035)
Bridge	(11,448)
Partners to Lead	(52,827)
Learning While Leading	(1,216)
New Principal Induction and Mentoring Project	(17,500)

NOTE 11 – RISK MANAGEMENT

The Regional Office of Education No. 1 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. 1 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.

SUPPLEMENTAL INFORMATION

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1

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

AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

	General Operations	General State Aid	Miscellaneous Fund	Copier Fund	Postage Fund
RECEIPTS:					
Local sources	\$ 376,133	\$ 30,134	\$ 139,638	\$ 695	\$ 681
On-behalf payments - Local	42,201	-	-	-	-
Slate sources	-	1,007,312	-	-	-
On-behalf payments - State	-	322,981	-	-	-
Interest earnings	4,014	4,304	11,982	42	3
Total receipts	422,348	1,364,731	151,620	737	684
DISBURSEMENTS:					
Instructional services:					
Salaries and benefits	235,663	300,590	35,958	-	-
Purchased services	41,304	61,999	38,157	67	-
Supplies and materials	6,636	5,767	3,357	-	141
Other objects	-	-	581	-	-
Intergovernmental:					
Payments to governments	-	616,260	-	-	-
Administrative:					
On-behalf expenditures - Local	42,201	-	-	-	-
On-behalf expenditures - State	-	322,981	-	-	-
Capital outlay	6,300	3,182	5,114	-	-
Total disbursements	332,104	1,310,779	83,167	67	141
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	90,244	53,952	68,453	670	543
OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	8,646	-	-
Transfers out	(3,886)	(10,164)	(670)	-	-
Total other financing sources (uses)	(3,886)	(10,164)	7,976	-	-
CHANGE IN CASH BASIS FUND BALANCE	86,358	43,788	76,429	670	543
CASH BASIS FUND BALANCE, BEGINNING OF YEAR	719,641	742,554	41,655	9,507	1,018
CASH BASIS FUND BALANCE, END OF YEAR	\$ 805,999	\$ 786,342	\$ 118,084	\$ 10,177	\$ 1,561
CASH BASIS ASSETS, END OF YEAR					
Cash and cash equivalents	\$ 805,999	\$ 786,342	\$ 118,084	\$ 10,177	\$ 1,561
CASH BASIS FUND BALANCE, END OF YEAR					
Assigned	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned	805,999	786,342	118,084	10,177	1,561
TOTAL CASH BASIS FUND BALANCE	\$ 805,999	\$ 786,342	\$ 118,084	\$ 10,177	\$ 1,561

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1

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

AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

	School Directory	Lafayette Academy	Dental Sealants Fund	Pike County Film Coop	Totals
RECEIPTS:					
Local sources	\$ 3,522	\$ 1,190	\$ -	\$ -	\$ 551,993
On-behalf payments - Local	-	-	-	-	42,201
State sources	-	-	-	-	1,007,312
On-behalf payments - State	-	-	-	-	322,981
Interest earnings	35	-	167	42	20,589
Total receipts	3,557	1,190	167	42	1,945,076
DISBURSEMENTS:					
Instructional services:					
Salaries and benefits	-	-	127	-	572,338
Purchased services	1,090	316	-	-	142,933
Supplies and materials	55	-	-	-	15,956
Other objects	3,582	-	-	-	4,163
Intergovernmental:					
Payments to governments	-	-	-	-	616,260
Administrative:					
On-behalf expenditures - Local	-	-	-	-	42,201
On-behalf expenditures - State	-	-	-	-	322,981
Capital outlay	-	-	-	-	14,596
Total disbursements	4,727	316	127	-	1,731,428
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,170)	874	40	42	213,648
OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	-	-	8,646
Transfers out	-	-	-	-	(14,720)
Total other financing sources (uses)	-	-	-	-	(6,074)
CHANGE IN CASH BASIS FUND BALANCE	(1,170)	874	40	42	207,574
CASH BASIS FUND BALANCE, BEGINNING OF YEAR	6,615	2,289	32,293	1,171	1,556,743
CASH BASIS FUND BALANCE, END OF YEAR	\$ 5,445	\$ 3,163	\$ 32,333	\$ 1,213	\$ 1,764,317
CASH BASIS ASSETS, END OF YEAR					
Cash and cash equivalents	\$ 5,445	\$ 3,163	\$ 32,333	\$ 1,213	\$ 1,764,317
CASH BASIS FUND BALANCE, END OF YEAR					
Assigned	\$ 5,445	\$ 3,163	\$ 32,333	\$ 1,213	\$ 42,154
Unassigned	-	-	-	-	1,722,163
TOTAL CASH BASIS FUND BALANCE	\$ 5,445	\$ 3,163	\$ 32,333	\$ 1,213	\$ 1,764,317

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1

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

AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

	Regional Office of Prevention Effectiveness Services (ROPES)	Tuants Alternative and Optional Education	ROE/ISC Operations	State Free Lunch and Breakfast	National School Lunch Program	National School Breakfast Program
RECEIPTS:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	180,694	341,394	315	-	-
Federal sources	86,468	-	-	-	55,037	14,402
Interest earnings	-	-	-	-	-	-
Total receipts	86,468	180,694	341,394	315	55,037	14,402
DISBURSEMENTS:						
Instructional services:						
Salaries and benefits	60,342	144,292	222,284	-	-	-
Purchased services	11,294	32,950	56,628	345	-	-
Supplies and materials	5,261	469	6,612	-	-	-
Other objects	-	-	-	-	46,903	14,402
Intergovernmental:						
Payments to other governments	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total disbursements	76,897	177,711	285,524	345	46,903	14,402
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	9,571	2,983	55,870	(30)	8,134	-
OTHER FINANCING SOURCES (USES):						
Transfers in	-	3,079	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	3,079	-	-	-	-
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	9,571	6,062	55,870	(30)	8,134	-
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	(19,243)	4,450	9,415	87	-	-
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	\$ (9,672)	\$ 10,512	\$ 65,285	\$ 57	\$ 8,134	\$ -
CASH BASIS ASSETS, END OF YEAR	\$ (9,672)	\$ 10,512	\$ 65,285	\$ 57	\$ 8,134	\$ -
Cash and cash equivalents						
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	\$ -	\$ 10,512	\$ 65,285	\$ 57	\$ 8,134	\$ -
Restricted	(9,672)	-	-	-	-	-
Unassigned	(9,672)	10,512	65,285	57	8,134	-
TOTAL CASH BASIS FUND BALANCE (DEFICIT)	\$ (9,672)	\$ 10,512	\$ 65,285	\$ 57	\$ 8,134	\$ -

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1

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

AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

	McKinney Education for Homeless Children	Regional Safe Schools	Child and Family Connections	Tracy National Institute for School Leadership	Schools Against Fearful Environment (SAFE)	Early Childhood Education Initiative
RECEIPTS:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ 40,655	\$ 80,850
State sources	-	81,608	489,093	-	-	-
Federal sources	63,765	-	-	-	-	-
Interest earnings	-	-	-	-	196	-
Total receipts	63,765	81,608	489,093	-	40,851	80,850
DISBURSEMENTS:						
Instructional services:						
Salaries and benefits	50,724	36,417	376,872	21,707	-	33,159
Purchased services	3,335	149	56,387	50,983	-	4,945
Supplies and materials	812	-	31,596	2,752	-	27,100
Other objects	-	-	3,644	29,032	-	-
Intergovernmental:						
Payments to other governments	-	43,330	-	-	50,000	-
Capital outlay	-	-	10,368	-	-	-
Total disbursements	54,871	79,896	478,867	104,474	50,000	65,204
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	8,894	1,712	10,226	(104,474)	(9,149)	15,646
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	10,164	-
Transfers out	-	-	-	-	(7,840)	-
Total other financing sources (uses)	-	-	-	-	2,324	-
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	8,894	1,712	10,226	(104,474)	(6,825)	15,646
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	(18,840)	2,261	(93,304)	138,209	6,825	41,755
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	\$ (9,946)	\$ 3,973	\$ (83,078)	\$ 33,735	\$ -	\$ 57,401
CASH BASIS ASSETS, END OF YEAR	\$ (9,946)	\$ 3,973	\$ (83,078)	\$ 33,735	\$ -	\$ 57,401
Cash and cash equivalents						
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	\$ -	\$ 3,973	\$ -	\$ 33,735	\$ -	\$ 57,401
Restricted	(9,946)	-	(83,078)	-	-	-
Unassigned	(9,946)	3,973	(83,078)	33,735	-	57,401
TOTAL CASH BASIS FUND BALANCE (DEFICIT)	\$ (9,946)	\$ 3,973	\$ (83,078)	\$ 33,735	\$ -	\$ 57,401

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1

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

AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

	Reading: A Healthy Start	Tracy Partners to Lead	Adams County Academic Success Initiative	Supporting Effective Educator Development	Education Innovation and Research	IL-Empower
RECEIPTS:						
Local sources	\$ 6,000	\$ -	\$ 47,970	\$ -	\$ 35,759	\$ 648
State sources	-	-	-	-	-	-
Federal sources	-	-	-	48,357	-	-
Interest earnings	-	-	331	-	-	-
Total receipts	6,000	-	48,301	48,357	35,759	648
DISBURSEMENTS:						
Instructional services:						
Salaries and benefits	-	-	16,450	15,598	-	-
Purchased services	-	5,163	84,936	18,790	34,771	-
Supplies and materials	5,000	-	945	10,129	2,491	-
Other objects	-	-	-	-	-	-
Intergovernmental:						
Payments to other governments	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total disbursements	5,000	5,163	102,331	44,517	37,262	-
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	1,000	(5,163)	(54,030)	3,840	(1,503)	648
OTHER FINANCING SOURCES (USES):						
Transfers in	-	666	-	842	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	666	-	842	-	-
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	1,000	(4,497)	(54,030)	4,682	(1,503)	648
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	-	-	115,625	(4,682)	(20,728)	(648)
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	\$ 1,000	\$ -	\$ 61,595	\$ -	\$ (22,231)	\$ -
CASH BASIS ASSETS, END OF YEAR	\$ 1,000	\$ -	\$ 61,595	\$ -	\$ (22,231)	\$ -
Cash and cash equivalents						
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	\$ 1,000	\$ -	\$ 61,595	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-	-
Unassigned	-	-	-	-	(22,231)	-
TOTAL CASH BASIS FUND BALANCE (DEFICIT)	\$ 1,000	\$ -	\$ 61,595	\$ -	\$ (22,231)	\$ -

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1

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

AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

	Tracy Teacher Appreciation	Elementary and Secondary School Relief Grant	Elementary and Secondary Digital Equity	Structured Literacy	Social Emotional Learning and Trauma Response	American Rescue Plan - Homeless Children and Youth
RECEIPTS:						
Local sources	\$ 31,727	\$ -	\$ -	\$ 77,775	\$ -	\$ -
State sources	-	-	-	-	-	-
Federal sources	-	37,936	9,379	-	861,168	7,055
Interest earnings	-	-	-	-	-	-
Total receipts	<u>31,727</u>	<u>37,936</u>	<u>9,379</u>	<u>77,775</u>	<u>861,168</u>	<u>7,055</u>
DISBURSEMENTS:						
Instructional services:						
Salaries and benefits	-	38,699	-	-	213,280	-
Purchased services	10	-	-	-	212,412	1,119
Supplies and materials	-	-	-	-	138,026	2,238
Other objects	-	-	-	-	3,840	-
Intergovernmental:						
Payments to other governments	44,804	4,682	-	-	324,022	-
Capital outlay	-	-	-	-	7,030	-
Total disbursements	<u>44,814</u>	<u>43,381</u>	<u>-</u>	<u>-</u>	<u>898,610</u>	<u>3,357</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>(13,087)</u>	<u>(5,445)</u>	<u>9,379</u>	<u>77,775</u>	<u>(37,442)</u>	<u>3,698</u>
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	<u>(13,087)</u>	<u>(5,445)</u>	<u>9,379</u>	<u>77,775</u>	<u>(37,442)</u>	<u>3,698</u>
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	<u>(6,727)</u>	<u>(6,971)</u>	<u>(9,379)</u>	<u>-</u>	<u>(97,593)</u>	<u>(3,698)</u>
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	<u>\$ (19,814)</u>	<u>\$ (12,416)</u>	<u>\$ -</u>	<u>\$ 77,775</u>	<u>\$ (135,035)</u>	<u>\$ -</u>
CASH BASIS ASSETS, END OF YEAR	<u>\$ (19,814)</u>	<u>\$ (12,416)</u>	<u>\$ -</u>	<u>\$ 77,775</u>	<u>\$ (135,035)</u>	<u>\$ -</u>
Cash and cash equivalents						
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 77,775</u>	<u>\$ -</u>	<u>\$ -</u>
Restricted	<u>(19,814)</u>	<u>(12,416)</u>	<u>-</u>	<u>-</u>	<u>(135,035)</u>	<u>-</u>
Unassigned	<u>(19,814)</u>	<u>(12,416)</u>	<u>-</u>	<u>77,775</u>	<u>(135,035)</u>	<u>-</u>
TOTAL CASH BASIS FUND BALANCE (DEFICIT)	<u>\$ (19,814)</u>	<u>\$ (12,416)</u>	<u>\$ -</u>	<u>\$ 77,775</u>	<u>\$ (135,035)</u>	<u>\$ -</u>

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1

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

AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

	Workforce Development	Bridge	Partners to Lead	Learning While Leading	New Principal Induction and Mentoring Project	Totals
RECEIPTS:						
Local sources	\$ 5,367	\$ -	\$ 16,163	\$ 38,685	\$ 15,000	\$ 396,599
Slate sources	-	-	-	-	-	1,093,104
Federal sources	-	-	-	-	-	1,183,567
Interest earnings	-	-	-	-	-	527
Total receipts	5,367	-	16,163	38,685	15,000	2,673,797
DISBURSEMENTS:						
Instructional services:						
Salaries and benefits	5,121	11,448	26,237	39,162	-	1,311,792
Purchased services	72	-	42,753	739	32,500	650,281
Supplies and materials	-	-	-	-	-	233,431
Other objects	179	-	-	-	-	98,000
Intergovernmental:						
Payments to other governments	-	-	-	-	-	466,838
Capital outlay	-	-	-	-	-	17,398
Total disbursements	5,372	11,448	68,990	39,901	32,500	2,777,740
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	(5)	(11,448)	(52,827)	(1,216)	(17,500)	(103,943)
OTHER FINANCING SOURCES (USES):						
Transfers in	5	-	-	-	-	14,756
Transfers out	-	-	-	-	-	(7,840)
Total other financing sources (uses)	5	-	-	-	-	6,916
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	-	(11,448)	(52,827)	(1,216)	(17,500)	(97,027)
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	-	-	-	-	-	41,311
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	\$ -	\$ (11,448)	\$ (52,827)	\$ (1,216)	\$ (17,500)	\$ (55,716)
CASH BASIS ASSETS, END OF YEAR	\$ -	\$ (11,448)	\$ (52,827)	\$ (1,216)	\$ (17,500)	\$ (55,716)
Cash and cash equivalents	-	-	-	-	-	-
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	\$ -	\$ (11,448)	\$ (52,827)	\$ (1,216)	\$ (17,500)	\$ (55,716)
Restricted	-	-	-	-	-	319,467
Unassigned	-	(11,448)	(52,827)	(1,216)	(17,500)	(375,183)
TOTAL CASH BASIS FUND BALANCE (DEFICIT)	\$ -	\$ (11,448)	\$ (52,827)	\$ (1,216)	\$ (17,500)	\$ (55,716)

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1

BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNTS
REGIONAL OFFICE OF PREVENTION EFFECTIVENESS SERVICES (ROPES)

FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual
	Original	Final	
RECEIPTS:			
Federal sources	\$ 96,636	\$ 96,636	\$ 86,468
Total receipts	96,636	96,636	86,468
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	61,466	61,466	60,342
Purchased services	26,682	26,682	11,294
Supplies and materials	5,257	5,257	5,261
Other objects	3,231	3,231	-
Total disbursements	96,636	96,636	76,897
CHANGE IN CASH BASIS FUND BALANCE	-	-	9,571
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	-	-	(19,243)
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	\$ -	\$ -	\$ (9,672)

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1

BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNTS
TRUANTS ALTERNATIVE AND OPTIONAL EDUCATION

FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual
	Original	Final	
RECEIPTS:			
State sources	\$ 179,046	\$ 180,694	\$ 180,694
Total receipts	179,046	180,694	180,694
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	146,040	146,040	144,292
Purchased services	32,506	34,154	32,950
Supplies and materials	500	500	469
Total disbursements	179,046	180,694	177,711
EXCESS OF RECEIPTS OVER DISBURSEMENTS	-	-	2,983
OTHER FINANCING SOURCES:			
Transfers in	-	-	3,079
CHANGE IN CASH BASIS FUND BALANCE	-	-	6,062
CASH BASIS FUND BALANCE, BEGINNING OF YEAR	-	-	4,450
CASH BASIS FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ 10,512

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1

BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNTS
ROE/ISC OPERATIONS

FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual
	Original	Final	
RECEIPTS:			
State sources	\$ 342,487	\$ 342,487	\$ 341,394
Total receipts	<u>342,487</u>	<u>342,487</u>	<u>341,394</u>
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	306,680	276,196	222,284
Purchased services	31,710	61,816	56,628
Supplies and materials	4,097	4,475	6,612
Total disbursements	<u>342,487</u>	<u>342,487</u>	<u>285,524</u>
CHANGE IN CASH BASIS FUND BALANCE	-	-	55,870
CASH BASIS FUND BALANCE, BEGINNING OF YEAR	-	-	9,415
CASH BASIS FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 65,285</u>

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1

BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNTS
MCKINNEY EDUCATION FOR HOMELESS CHILDREN

FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual
	Original	Final	
RECEIPTS:			
Federal sources	\$ 63,517	\$ 68,013	\$ 63,765
Total receipts	<u>63,517</u>	<u>68,013</u>	<u>63,765</u>
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	52,430	62,500	50,724
Purchased services	8,469	4,608	3,335
Supplies and materials	2,618	905	812
Total disbursements	<u>63,517</u>	<u>68,013</u>	<u>54,871</u>
CHANGE IN CASH BASIS FUND BALANCE	-	-	8,894
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	-	-	(18,840)
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (9,946)</u>

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1

BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNTS
REGIONAL SAFE SCHOOLS

FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual
	Original	Final	
RECEIPTS:			
State sources	\$ 81,608	\$ 81,608	\$ 81,608
Total receipts	81,608	81,608	81,608
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	37,828	37,828	36,417
Purchased services	450	450	149
Intergovernmental:			
Payments to other governments	43,330	43,330	43,330
Total disbursements	81,608	81,608	79,896
CHANGE IN CASH BASIS FUND BALANCE	-	-	1,712
CASH BASIS FUND BALANCE, BEGINNING OF YEAR	-	-	2,261
CASH BASIS FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ 3,973

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1

BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNTS
CHILD AND FAMILY CONNECTIONS

FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual
	Original	Final	
RECEIPTS:			
State sources	\$ 521,368	\$ 537,492	\$ 489,093
Total receipts	521,368	537,492	489,093
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	401,039	407,397	376,872
Purchased services	80,787	70,881	56,387
Supplies and materials	26,252	42,924	31,596
Other objects	8,190	5,190	3,644
Capital outlay	5,100	11,100	10,368
Total disbursements	521,368	537,492	478,867
CHANGE IN CASH BASIS FUND BALANCE	-	-	10,226
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	-	-	(93,304)
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	\$ -	\$ -	\$ (83,078)

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1

BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNTS
SUPPORTING EFFECTIVE EDUCATOR DEVELOPMENT

FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual
	Original	Final	
RECEIPTS:			
Federal sources	\$ 124,900	\$ 129,900	\$ 48,357
Total receipts	124,900	129,900	48,357
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	59,900	59,900	15,598
Purchased services	65,000	70,000	18,790
Supplies and materials	-	-	10,129
Total disbursements	124,900	129,900	44,517
EXCESS OF RECEIPTS OVER DISBURSEMENTS	-	-	3,840
OTHER FINANCING SOURCES:			
Transfers in	-	-	842
CHANGE IN CASH BASIS FUND BALANCE	-	-	4,682
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	-	-	(4,682)
CASH BASIS FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ -

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1

BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNTS
EDUCATION INNOVATION AND RESEARCH

FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual
	Original	Final	
RECEIPTS:			
Local sources	\$ 40,000	\$ 40,000	\$ 35,759
Total receipts	40,000	40,000	35,759
DISBURSEMENTS:			
Instructional services:			
Purchased services	37,500	37,500	34,771
Supplies and materials	2,500	2,500	2,491
Total disbursements	40,000	40,000	37,262
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	-	-	(1,503)
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	-	-	(20,728)
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	\$ -	\$ -	\$ (22,231)

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1

BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNTS
ELEMENTARY AND SECONDARY SCHOOL RELIEF GRANT

FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual
	Original	Final	
RECEIPTS:			
Federal sources	\$ 114,926	\$ 114,926	\$ 37,936
Total receipts	<u>114,926</u>	<u>114,926</u>	<u>37,936</u>
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	113,029	93,428	38,699
Purchased services	-	20,433	-
Supplies and materials	1,897	1,065	-
Intergovernmental:			
Payments to other governments	-	-	4,682
Total disbursements	<u>114,926</u>	<u>114,926</u>	<u>43,381</u>
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	-	-	(5,445)
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	-	-	(6,971)
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (12,416)</u>

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1

BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNT
ELEMENTARY AND SECONDARY DIGITAL EQUITY

FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual
	Original	Final	
RECEIPTS:			
Federal sources	\$ 26,638	\$ 26,638	\$ 9,379
Total receipts	26,638	26,638	9,379
DISBURSEMENTS:			
Instructional services:			
Supplies and materials	14,688	13,121	-
Capital outlay	11,950	13,517	-
Total disbursements	26,638	26,638	-
CHANGE IN CASH BASIS FUND BALANCE	-	-	9,379
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	-	-	(9,379)
CASH BASIS FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ -

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1

BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNT
SOCIAL EMOTIONAL LEARNING AND TRAUMA RESPONSE

FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual
	Original	Final	
RECEIPTS:			
Federal sources	\$ 857,143	\$ 857,143	\$ 861,168
Total receipts	857,143	857,143	861,168
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	205,255	205,255	213,280
Purchased services	184,955	184,955	212,412
Supplies and materials	92,743	92,743	138,026
Other objects	3,500	3,500	3,840
Intergovernmental:			
Payments to other governments	370,690	370,690	324,022
Capital outlay	-	-	7,030
Total disbursements	857,143	857,143	898,610
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	-	-	(37,442)
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	-	-	(97,593)
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	\$ -	\$ -	\$ (135,035)

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1

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

FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual
	Original	Final	
RECEIPTS:			
Federal sources	\$ 15,146	\$ 15,146	\$ 7,055
Total receipts	15,146	15,146	7,055
DISBURSEMENTS:			
Instructional services:			
Purchased services	9,104	8,998	1,119
Supplies and materials	6,042	6,148	2,238
Total disbursements	15,146	15,146	3,357
CHANGE IN CASH BASIS FUND BALANCE	-	-	3,698
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR	-	-	(3,698)
CASH BASIS FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ -

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1

BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNT
WORKFORCE DEVELOPMENT

FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual
	Original	Final	
RECEIPTS:			
Local sources	\$ 65,280	\$ 65,280	\$ 5,367
Total receipts	65,280	65,280	5,367
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	51,750	51,750	5,121
Purchased services	10,000	10,000	72
Supplies and materials	1,271	1,271	-
Other objects	2,259	2,259	179
Total disbursements	65,280	65,280	5,372
DEFICIENCY OF RECEIPTS UNDER DISBURSEMENTS	-	-	(5)
OTHER FINANCING SOURCES:			
Transfers in	-	-	5
CHANGE IN CASH BASIS FUND BALANCE	-	-	-
CASH BASIS FUND BALANCE, BEGINNING OF YEAR	-	-	-
CASH BASIS FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ -

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1

BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNT
PARTNERS TO LEAD

FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual
	Original	Final	
RECEIPTS:			
Local sources	\$ 31,027	\$ 144,519	\$ 16,163
Total receipts	<u>31,027</u>	<u>144,519</u>	<u>16,163</u>
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	15,610	76,167	26,237
Purchased services	15,417	68,352	42,753
Total disbursements	<u>31,027</u>	<u>144,519</u>	<u>68,990</u>
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	-	-	(52,827)
CASH BASIS FUND BALANCE, BEGINNING OF YEAR	-	-	-
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (52,827)</u>

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1

BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNTS
LEARNING WHILE LEADING

FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual
	Original	Final	
RECEIPTS:			
Local sources	\$ 17,906	\$ 33,100	\$ 38,685
Total receipts	17,906	33,100	38,685
DISBURSEMENTS:			
Instructional services:			
Salaries and benefits	15,406	30,600	39,162
Purchased services	2,500	2,500	739
Total disbursements	17,906	33,100	39,901
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	-	-	(1,216)
CASH BASIS FUND BALANCE, BEGINNING OF YEAR	-	-	-
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	\$ -	\$ -	\$ (1,216)

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1

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

AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

	General Education Development	Bus Driver Training	Totals
RECEIPTS:			
Local sources	\$ 2,726	\$ 4,300	\$ 7,026
State sources	-	1,551	1,551
Interest earnings	-	172	172
Total receipts	<u>2,726</u>	<u>6,023</u>	<u>8,749</u>
DISBURSEMENTS:			
Instructional services:			
Purchased services	64	7,882	7,946
Capital outlay	560	-	560
Total disbursements	<u>624</u>	<u>7,882</u>	<u>8,506</u>
CHANGE IN CASH BASIS FUND BALANCE	2,102	(1,859)	243
CASH BASIS FUND BALANCE, BEGINNING OF YEAR	<u>40,014</u>	<u>35,479</u>	<u>75,493</u>
CASH BASIS FUND BALANCE, END OF YEAR	<u>\$ 42,116</u>	<u>\$ 33,620</u>	<u>\$ 75,736</u>
CASH BASIS ASSETS, END OF YEAR			
Cash and cash equivalents	<u>\$ 42,116</u>	<u>\$ 33,620</u>	<u>\$ 75,736</u>
CASH BASIS FUND BALANCE, END OF YEAR			
Restricted	<u>\$ 42,116</u>	<u>\$ 33,620</u>	<u>\$ 75,736</u>

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1

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

AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

	Business-Type Activities Proprietary Funds		
	Local Workshops	Testing Center	Total
OPERATING RECEIPTS:			
Charges for services	\$ 61,495	\$ 10,095	\$ 71,590
Total operating receipts	<u>61,495</u>	<u>10,095</u>	<u>71,590</u>
OPERATING DISBURSEMENTS:			
Salaries and benefits	21,626	-	21,626
Purchased services	54,838	510	55,348
Supplies and materials	148	280	428
Capital outlay	-	3,811	3,811
Total operating disbursements	<u>76,612</u>	<u>4,601</u>	<u>81,213</u>
OPERATING INCOME (LOSS)	(15,117)	5,494	(9,623)
NON-OPERATING RECEIPTS:			
Interest earnings	339	219	558
INCOME BEFORE TRANSFERS	(14,778)	5,713	(9,065)
TRANSFERS:			
Transfers in	-	-	-
Transfers out	(842)	-	(842)
CHANGE IN CASH BASIS NET POSITION	(15,620)	5,713	(9,907)
CASH BASIS NET POSITION, BEGINNING OF YEAR	<u>67,694</u>	<u>40,363</u>	<u>108,057</u>
CASH BASIS NET POSITION, END OF YEAR	<u>\$ 52,074</u>	<u>\$ 46,076</u>	<u>\$ 98,150</u>
CASH BASIS ASSETS, BEGINNING OF YEAR			
Cash and cash equivalents	<u>\$ 52,074</u>	<u>\$ 46,076</u>	<u>\$ 98,150</u>
CASH BASIS NET POSITION, END OF YEAR			
Unrestricted	<u>\$ 52,074</u>	<u>\$ 46,076</u>	<u>\$ 98,150</u>

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass- Through Grantor, Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
U.S. Department of Agriculture			
Passed-Through Illinois State Board of Education			
National School Lunch Program			
National School Lunch Program	10.555	22-4210-00	\$ 15,347
National School Lunch Program	10.555	22-4210-SC	6,621
National School Lunch Program	10.555	23-4210-00	24,307
			<u>46,275</u>
School Breakfast Program			
National School Breakfast Program	10.553	22-4220-00	5,122
National School Breakfast Program	10.553	23-4220-00	9,280
			<u>14,402</u>
Total Child Nutrition Cluster			<u>60,677</u>
Pandemic Electronic Benefit Transfer (P-EBT) Administrative Costs			
	10.649	22-4210-BT	<u>628</u>
Total U.S. Department of Agriculture			<u>61,305</u>
U.S. Department of Education			
Passed-Through Illinois State Board of Education			
Education Stabilization Fund			
(COVID-19) Elementary and Secondary School Emergency Relief Fund			
(COVID-19) Elementary and Secondary School Emergency Relief Grant	(M) 84.425D	22-4998-E3	43,381
(COVID-19) Social Emotional Learning and Trauma Response	(M) 84.425D	22-4998-SE	898,610
(COVID-19) American Rescue Plan - Homeless Children and Youth			
(COVID-19) American Rescue Plan - Homeless Children and Youth	(M) 84.425W	22-4998-HL	3,357
Total Passed-Through Illinois State Board of Education			<u>945,348</u>
Passed-Through Regional Office of Education No. 26			
Education for Homeless Children and Youth			
McKinney Education for Homeless Children	84.196A	23-4920-00	30,599
Education Stabilization Fund			
(COVID-19) American Rescue Plan - Homeless Children and Youth			
(COVID-19) McKinney Education for Homeless Children	(M) 84.425W	22-4998-HM	24,272
Total Passed-Through Regional Office of Education No. 26			<u>54,871</u>
Passed-Through Illinois State University			
Supporting Effective Educator Development Program			
Supporting Effective Educator Development	84.423A	A18-0059-S004	44,517
Total U.S. Department of Education			<u>1,044,736</u>
U.S. Department of Health and Human Services			
Passed-Through Illinois Department of Human Services			
Block Grants for Prevention and Treatment of Substance Abuse			
Regional Office of Prevention Effectiveness Services (ROPES)	93.959	43CBZ03256	76,897
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 1,182,938</u>

(M) Program was audited as a major program.

The accompanying notes are an integral part of this schedule.

ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 1
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1 – REPORTING ENTITY BASIS OF PRESENTATION AND ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal award activity of Adams, Brown, Cass, Morgan, Pike, and Scott Counties Regional Office of Education No. 1 under programs of the federal government for the year ended June 30, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Regional Office of Education No. 1, 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. 1.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the basis of cash receipts and disbursements, which is a basis of accounting other than U.S. generally accepted accounting principles. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Adams, Brown, Cass, Morgan, Pike, and Scott Counties Regional Office of Education No. 1 has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 3 – NON-CASH ASSISTANCE

This is not applicable as no federal awards were expended in the form of noncash assistance.

NOTE 4 – LOANS AND LOAN GUARANTEES

This is not applicable as the entity did not have any loans/loan guarantees/interest subsidies outstanding at year-end.