



**STATE OF ILLINOIS
CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9**

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

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

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9**

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**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9**

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**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9**

OFFICIALS

Regional Superintendent
(current and during the audit period)

Mr. Gary Lewis

Assistant Regional Superintendent
(current and during the audit period)

Ms. Donna Kaufman

Office is located at:

3358 Big Pine Trail,
Champaign, Illinois 61822

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
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 finding	-	2
Repeated audit finding	-	1
Prior recommendations implemented or not repeated	2	-

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>Finding (Government Auditing Standards)</i>			
None			
<i>Findings and Questioned Costs (Federal Compliance)</i>			
None			
<i>Prior Audit Findings not Repeated (Government Auditing Standards)</i>			
2021-001	17	Improper Application of Accounting Principles	Material Weakness
2021-002	17	Lack of Adequate Controls over the Review of Internal Controls over External Service Providers	Significant Deficiency
<i>Prior Audit Findings not Repeated (Federal Compliance)</i>			
None			

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
COMPLIANCE REPORT SUMMARY**

EXIT CONFERENCE

There were no findings and recommendations identified to discuss with Agency personnel at an informal exit conference on November 21, 2022. Attending from the Regional Office of Education No. 9 were Gary Lewis, Regional Superintendent; Julie Duran, Bookkeeper; and Amy Page, Payroll Specialist; and from Adelfia LLC were Maria Divina Valera, Stella Marie Santos, Jennifer Roan, Partners and Carl Ong, Supervisor. The Regional Office did not request a formal exit conference at this time.

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
FINANCIAL STATEMENT REPORT SUMMARY**

The audit of the accompanying basic financial statements of Champaign and Ford Counties Regional Office of Education No. 9 was performed by Adelfia LLC.

Based on their audit, the auditors expressed an unmodified opinion on the Champaign and Ford Counties Regional Office of Education No. 9's basic financial statements.



INDEPENDENT AUDITOR'S REPORT

Honorable Frank J. Mautino
Auditor General
State of Illinois

Report on the Audit of the Financial Statements

Opinions

As Special Assistant Auditors for the Auditor General, we have audited the cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Champaign and Ford Counties Regional Office of Education No. 9, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Champaign and Ford Counties Regional Office of Education No. 9'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 Champaign and Ford Counties Regional Office of Education No. 9, as of June 30, 2022, and the respective changes in the cash basis financial position and, where applicable, cash flows thereof for the year then ended in accordance with cash basis of accounting described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Champaign and Ford Counties Regional Office of Education No. 9, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter-Basis of Accounting

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

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Champaign and Ford Counties Regional Office of Education No. 9's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Regional Office of Education No. 9's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole that collectively comprise the Champaign and Ford Counties Regional Office of Education No. 9's basic financial statements. The combining schedules of accounts, the budgetary comparison schedules, the combining fund financial statements, and the Schedule of Expenditures of Federal Awards, as required by Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the cash basis combining schedules of accounts, the budgetary comparison schedules, the combining fund financial statements, and the Schedule of Expenditures of Federal Awards, as required by the Uniform Guidance are fairly stated, in all material respects, in relation to the basic financial statements as a whole on the cash basis of accounting described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 17, 2023, on our consideration of the Champaign and Ford Counties Regional Office of Education No. 9'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 Champaign and Ford Counties Regional Office of Education No. 9'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 Champaign and Ford Counties Regional Office of Education No. 9's internal control over financial reporting and compliance.

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Chicago, Illinois

April 17, 2023



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

Honorable Frank J. Mautino
Auditor General
State of Illinois

As Special Assistant Auditors for the Auditor General, we have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Champaign and Ford Counties Regional Office of Education No. 9, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Champaign and Ford Counties Regional Office of Education No. 9’s basic financial statements, and have issued our report thereon dated April 17, 2023.

Report on Internal Control Over Financial Reporting

Management of the Champaign and Ford Counties Regional Office of Education No. 9 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 Champaign and Ford Counties Regional Office of Education No. 9’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 Champaign and Ford Counties Regional Office of Education No. 9’s internal control. Accordingly, we do not express an opinion on the effectiveness of Champaign and Ford Counties Regional Office of Education No. 9’s internal control.

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Champaign and Ford Counties Regional Office of Education No. 9'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 Champaign and Ford Counties Regional Office of Education No. 9'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 Champaign and Ford Counties Regional Office of Education No. 9's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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Chicago, Illinois

April 17, 2023



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

Honorable Frank J. Mautino
Auditor General
State of Illinois

Report on Compliance for Each Major Federal Program

Opinion on Each Major Program

As Special Assistant Auditors for the Auditor General, we have audited Champaign and Ford Counties Regional Office of Education No. 9’s with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Champaign and Ford Counties Regional Office of Education No. 9’s major federal programs for the year ended June 30, 2022. The Champaign and Ford Counties Regional Office of Education No. 9’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, Champaign and Ford Counties Regional Office of Education No. 9 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the Champaign and Ford Counties Regional Office of Education No. 9 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 Champaign and Ford Counties Regional Office of Education No. 9'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 Champaign and Ford Counties Regional Office of Education No. 9'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 Champaign and Ford Counties Regional Office of Education No. 9'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 Champaign and Ford Counties Regional Office of Education No. 9'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 Champaign and Ford Counties Regional Office of Education No. 9'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 Champaign and Ford Counties Regional Office of Education No. 9'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 Champaign and Ford Counties Regional Office of Education No. 9'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 first paragraph of this section 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.

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Chicago, Illinois
April 17, 2023

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SECTION I – SUMMARY OF AUDITOR’S RESULTS
For the Year Ended June 30, 2022**

Financial Statements in accordance with Cash Basis

Type of auditor’s report issued: *Unmodified*

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

Noncompliance material to financial statements noted? yes no

Federal Awards

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

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

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

Identification of major federal programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
84.323A	Special Education State Personnel Development

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

Auditee qualified as low-risk auditee? yes no

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SECTION II – FINANCIAL STATEMENT FINDINGS
For the Year Ended June 30, 2022**

None

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SECTION III – FEDERAL AWARD FINDINGS
For the Year Ended June 30, 2022**

INSTANCES OF NONCOMPLIANCE:

None

SIGNIFICANT DEFICIENCIES:

None

MATERIAL WEAKNESSES:

None

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
For the Year Ended June 30, 2022**

Not Applicable

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
SUMMARY SCHEDULE OF PRIOR FINDINGS NOT REPEATED
For the Year Ended June 30, 2022**

2021-001	Improper Application of Accounting Principles	Not Repeated
	During the current audit, the Regional Office of Education No. 9 implemented corrective actions and recorded transactions appropriately.	
2021-002	Lack of Adequate Controls over the Review of Internal Controls over External Service Providers	Not Repeated
	During the current audit, the Regional Office of Education No. 9 performed and documented its review of internal controls over external service providers.	

BASIC FINANCIAL STATEMENTS

CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9

STATEMENT OF NET POSITION- CASH BASIS
JUNE 30, 2022

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 2,910,299	\$ 907,349	\$ 3,817,648
Total assets	<u>2,910,299</u>	<u>907,349</u>	<u>3,817,648</u>
NET POSITION			
Restricted for educational purposes	1,258,476	-	1,258,476
Unrestricted	<u>1,651,823</u>	<u>907,349</u>	<u>2,559,172</u>
Total net position	<u>\$ 2,910,299</u>	<u>\$ 907,349</u>	<u>\$ 3,817,648</u>

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

REGIONAL OFFICE OF EDUCATION NO. 9
 STATEMENT OF ACTIVITIES- CASH BASIS
 FOR THE YEAR ENDED JUNE 30, 2022

FUNCTIONS/PROGRAMS	Program Revenues		Net (Expense) Revenue and Changes in Net Position			
	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	\$ 4,217,916	\$ -	\$ 3,565,256	\$ (652,660)	\$ -	\$ (652,660)
Purchased services	1,378,391	-	988,157	(390,234)	-	(390,234)
Supplies and materials	213,164	-	184,492	(28,672)	-	(28,672)
Capital Outlay	113,925	-	90,334	(23,591)	-	(23,591)
Pension expense	217,743	-	162,022	(55,721)	-	(55,721)
OPEB expense	18,725	-	17,593	(1,132)	-	(1,132)
Other objects	112,784	-	25,333	(87,451)	-	(87,451)
Intergovernmental:						
Payments to other governments	697,195	-	660,716	(36,479)	-	(36,479)
Total governmental activities	6,969,843	-	5,693,903	(1,275,940)	-	(1,275,940)
Business-type activities						
Charges for services	1,354,653	1,755,082	-	-	400,429	400,429
Total business-type activities	1,354,653	1,755,082	-	-	400,429	400,429
Total primary government	\$ 8,324,496	\$ 1,755,082	\$ 5,693,903	(1,275,940)	400,429	(875,511)
General revenues:						
Local sources				1,553,956	-	1,553,956
Interest				1,407	272	1,679
Total general revenues				1,555,363	272	1,555,635
Change in net position				279,423	400,701	680,124
Net position, beginning of year, as restated (see Note 10)				2,630,876	506,648	3,137,524
Net position - end of year				\$ 2,910,299	\$ 907,349	\$ 3,817,648

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

CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9

BALANCE SHEET- CASH BASIS
GOVERNMENTAL FUNDS
JUNE 30, 2022

	General Fund	Education Fund	Institute	Non-Major Special Revenue Funds	Total Governmental Funds
Cash and cash equivalents	\$ 2,000,671	\$ 297,311	\$ 521,989	\$ 49,879	\$ 2,869,850
Total assets	\$ 2,000,671	\$ 297,311	\$ 521,989	\$ 49,879	\$ 2,869,850
FUND BALANCES (DEFICITS)					
Restricted	-	686,608	521,989	49,879	1,258,476
Assigned	600,773	-	-	-	600,773
Unassigned	1,399,898	(389,297)	-	-	1,010,601
Total fund balances (deficits)	2,000,671	297,311	521,989	49,879	2,869,850

ASSETS

FUND BALANCES (DEFICITS)

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

CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION- CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

Total fund balances - governmental funds	\$ 2,869,850
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>	
<p>The Internal Service Fund is used by management to charge the costs of general accounting services of the Regional Office of Education #9 to individual funds. The assets of the internal service fund are included in governmental activities in the Statement of Net Position.</p>	
Net Position - Internal Service	<u>40,449</u>
Net position of governmental activities	<u><u>\$ 2,910,299</u></u>

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

CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES- CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	General Fund	Education Fund	Institute	Non-Major Special Revenue Funds	Total Governmental Funds
Revenues:					
Local sources	\$ 1,332,430	\$ 18,000	\$ 68,573	\$ 17,896	\$ 1,436,899
State sources	771,872	2,400,039	-	1,302	3,173,213
Federal sources	28,050	2,492,640	-	-	2,520,690
Interest	898	111	269	30	1,308
Total revenues	2,133,250	4,910,790	68,842	19,228	7,132,110
Expenditures:					
Instructional services:					
Salaries and benefits	1,305,264	2,793,572	9,940	28,829	4,137,605
Purchased services	372,763	915,210	65,695	9,253	1,362,921
Supplies and materials	56,876	147,360	592	234	205,062
Pension expense	64,770	141,200	975	2,357	209,302
OPEB expense	4,073	14,652	-	-	18,725
Other objects	93,870	16,349	2,515	-	112,734
Intergovernmental:					
Payments to other governments	-	697,195	-	-	697,195
Capital outlay	17,901	78,399	12,625	5,000	113,925
Total expenditures	1,915,517	4,803,937	92,342	45,673	6,857,469
Net change in fund balances	217,733	106,853	(23,500)	(26,445)	274,641
Fund balances (deficits), beginning of year, as restated (see Note 10)	1,782,938	190,458	545,489	76,324	2,595,209
Fund balances, end of year	\$ 2,000,671	\$ 297,311	\$ 521,989	\$ 49,879	\$ 2,869,850

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

CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES- CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

Net change in fund balances	\$ 274,641
Amounts reported for governmental activities in the Statement of Activities are different because:	
The Internal Service Fund is used by management to charge the costs of general accounting services of the Regional Office of Education #9 to individual funds. The net change in net position of the internal service fund is reported with governmental activities.	4,782
Change in net position of governmental activities	\$ 279,423

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

CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9

STATEMENT OF NET POSITION- CASH BASIS
PROPRIETARY FUNDS
JUNE 30, 2022

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Local Workshops	Nonmajor Enterprise Funds	Total	
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 878,460	\$ 28,889	\$ 907,349	\$ 40,449
Total assets	<u>878,460</u>	<u>28,889</u>	<u>907,349</u>	<u>40,449</u>
NET POSITION				
Unrestricted	<u>878,460</u>	<u>28,889</u>	<u>907,349</u>	<u>40,449</u>
Total net position	<u>\$ 878,460</u>	<u>\$ 28,889</u>	<u>\$ 907,349</u>	<u>\$ 40,449</u>

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

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9**

**STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION- CASH BASIS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022**

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Local Workshops	Nonmajor Enterprise Funds	Total	
Operating revenues:				
Charges for services	\$ 1,739,481	\$ 15,601	\$ 1,755,082	\$ 117,057
Operating expenses:				
Salaries and benefits	900,818	-	900,818	80,311
Purchased services	389,573	15,033	404,606	15,470
Supplies and materials	21,372	-	21,372	8,102
Pension expense	20,356	-	20,356	8,441
OPEB expense	4,036	-	4,036	-
Other objects	325	-	325	50
Capital Outlay	3,140	-	3,140	-
Total operating expenses	1,339,620	15,033	1,354,653	112,374
Operating income (loss)	399,861	568	400,429	4,683
Nonoperating revenue:				
Interest income	271	1	272	99
Total nonoperating revenue	271	1	272	99
Change in net position	400,132	569	400,701	4,782
Net position, beginning of year, as restated (see Note 10)	478,328	28,320	506,648	35,667
Net position, end of year	\$ 878,460	\$ 28,889	\$ 907,349	\$ 40,449

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

CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9

STATEMENT OF FIDUCIARY NET POSITION- CASH BASIS
FIDUCIARY FUNDS
JUNE 30, 2022

	<u>Custodial Funds</u>
ASSETS	
Current assets:	
Cash and cash equivalents	<u>\$ 19,404</u>
Total assets	<u>19,404</u>
NET POSITION	
Restricted for other purposes	<u>19,404</u>
Total net position	<u><u>\$ 19,404</u></u>

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

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9**

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION- CASH BASIS
FIDUCIARY FUNDS
JUNE 30, 2022**

ADDITIONS:	Custodial Funds
Local Sources	\$ 669,610
Federal Sources	131,605
Sales tax collections for other governments	24,451,188
Total Additions	25,252,403
DEDUCTIONS:	
Payments of sales tax to other governments	24,451,188
Payment of payroll expenses	670,079
Payment of grant expenditures for ROE 54	130,422
Total Deductions	25,251,689
Net Change in Fiduciary Net Position	714
Net Position, beginning of the year, as restated (see Note 10)	18,690
Net Position, end of the year	\$ 19,404

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

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Regional Office of Education No. 9 was created by Illinois Public Act 76-735, as amended, effective August 7, 1995. The Regional Office operates under the School Code (105 ILCS 5/3 and 5/3A). The region encompasses Champaign and Ford counties.

A. DATE OF MANAGEMENT’S REVIEW

Management has evaluated subsequent events through April 17, 2023, the date when the financial statements were available to be issued.

B. FINANCIAL REPORTING ENTITY

The Regional Superintendent is charged with responsibility for township fund lands; registration of the names of applicants for scholarships to State-controlled universities; examinations and related duties; visitation of public schools; direction of teachers and school officers; to serve as the official advisor and assistant of school officers and teachers; to conduct teachers institutes as well as to aid and encourage the formation of other teachers’ meetings and assist in their management; to evaluate the schools in the region; to examine evidence of indebtedness; to file and keep the returns of elections required to be returned to the Regional Superintendent’s office; and to file and keep 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. 9’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.

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

For the period ended June 30, 2022, the Regional Office of Education No. 9 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. 9. Such activities are reported as a single special revenue fund (Education Fund).

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. SCOPE OF THE REPORTING ENTITY

The Regional Office of Education No. 9’s reporting entity includes all related organizations for which it exercises oversight responsibility.

The Regional Office of Education No. 9 has developed criteria to determine whether outside agencies with activities which 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. 9 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 manifesting of oversight, scope of public service, and special financing relationships criteria and are therefore excluded from the accompanying financial statements because the Regional Office of Education No. 9 does not control the assets, operations, or management of the districts or joint agreements. In addition, the Regional Office of Education No. 9 is not aware of any entity that would exercise such oversight as to result in the Regional Office of Education No. 9 being considered a component unit of the entity.

D. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The Statement of Net Position – Cash Basis and the Statement of Activities – Cash Basis are government-wide financial statements. They report information on all of the Regional Office of Education No. 9’s activities, with most of the interfund activities removed. Governmental activities include programs supported primarily by State and federal grants and other intergovernmental revenues. The Regional Office of Education has three business-type activities that rely on fees and charges for support.

The Regional Office of Education No. 9’s government-wide financial statements include a Statement of Net Position – Cash Basis and a Statement of Activities – Cash Basis. These statements present a summary of governmental and business-type activities for the Regional Office of Education No. 9 accompanied by a total column. These statements are presented on an “economic resources” measurement focus, within the limitation of the cash basis of accounting as defined later, prescribed by GASB Statement No. 34. All of the Regional Office of Education No. 9’s cash basis assets and liabilities are included in the accompanying Statement of Net Position – Cash Basis. The Statement of Activities – Cash Basis demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (1) charges for services and (2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function. Other items not included among program revenues are reported instead as general revenues.

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

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Concluded)

Governmental fund financial statements include a Balance Sheet – Cash Basis and a Statement of Revenues, Expenditures, and Changes in Fund Balances – Cash Basis for all major governmental funds and nonmajor funds aggregated.

E. PROPRIETARY FUND FINANCIAL STATEMENTS

Proprietary fund financial statements include a Statement of Net Position – Cash Basis and a Statement of Revenues, Expenses, and Changes in Fund Net Position – Cash Basis for each major proprietary fund and nonmajor funds aggregated.

Proprietary funds are accounted for using the “economic resources” measurement focus within the limitation of the cash basis of accounting as defined later. Accordingly, all cash basis assets and liabilities are included on the Statement of Net Position – Cash Basis. The Statement of Revenues, Expenses, and Changes in Fund Net Position – Cash Basis presents increases (revenues) and decreases (expenses) in total net position. Under the cash basis of accounting, revenues are recognized in the period in which they are received while expenses are recognized in the period in which the liability is disbursed.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as nonoperating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as nonoperating expenses.

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

In the government-wide Statement of Net Position – Cash Basis and Statement of Activities – Cash Basis and the fund financial statements, governmental activities are presented using the “economic resources” measurement focus and the cash basis of accounting. This basis recognizes assets, liabilities, net position, revenues, and expenditures when they result from cash transactions with the exception that tangible non-cash assistance is recorded. Fiduciary fund financial statements also report using this same focus and basis of accounting. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of this cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements. In addition, capital assets, the postemployment liabilities and related expenses, deferred inflows and deferred outflows, if applicable, are not recorded in these financial statements.

If the Regional Office utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting. The government-wide and proprietary fund financials would be presented on the accrual basis of accounting.

Under the terms of grant agreements, Regional Office of Education No. 9 funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted funding resources available to finance the program. It is Regional Office of Education No. 9’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.

G. FUND ACCOUNTING

The Regional Office of Education No. 9 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 Regional Office of Education No. 9 uses governmental, proprietary, and fiduciary funds.

GOVERNMENTAL FUNDS

Governmental funds are those through which most governmental functions typically are reported. Reporting for governmental funds 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.

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. FUND ACCOUNTING (Continued)

GOVERNMENTAL FUNDS (Continued)

As prescribed by GASB Statement No. 34, governmental fund reporting focuses on the major funds, rather than on the fund type. There is a two-step process for determining if a fund should be reported as a major fund: (1) total assets, liabilities, revenues, or expenditures/expenses (excluding extraordinary items) of an individual fund are at least 10% of the corresponding total for the fund type, and (2) total assets, liabilities, revenues, or expenditures/expenses (excluding extraordinary items) of an individual fund are at least 5% of the corresponding total for the total of all governmental and proprietary funds combined. Funds that do not meet the major fund determination requirements are reported in aggregate as nonmajor funds. The Regional Office of Education No. 9 has presented all major funds that met the above qualifications.

The Regional Office of Education No. 9 reports the following major governmental funds:

General Fund – The General Fund is the operating fund of the Regional Office of Education No. 9. It is used to account for the expenditures that benefit all school districts in the Region except those required to be accounted for and reported in other funds. General Funds include the following:

General Operations - Accounts for monies received for, and payment of, expenditures for the general administration of the Regional Office of Education No. 9 operations.

IL Learning Technology Purchase Program - Accounts for monies received for, and payment of, expenditures for a fund created as a consortium of Learning Technology Centers, Regional Offices of Educations and school districts to purchase software, hardware and peripherals at competitive pricing from accredited suppliers.

Regional Education Alternative for Developing Youth (READY) - Accounts for grant monies and local fees received for, and payment of, expenditures to administer an alternative school program for at-risk students in grades 6-12. The READY fund also includes the School Breakfast Program and National School Lunch Program. In addition, the READY program is funded by the General State Aid.

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

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

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. FUND ACCOUNTING (Continued)

GOVERNMENTAL FUNDS (Continued)

Education Fund (Continued)

Area IV Learning Technology Hub - Accounts for the grant monies received for, and payment of, expenditures for programs that provide assistance to local districts and schools for the implementation and support of a comprehensive system that effectively uses technology in schools to improve student academic achievement.

Juvenile Detention Center - Accounts for monies received from the Urbana School District No. 116 to provide an educational program for the students serving time at the Juvenile Detention Center.

CTE State Leadership - Accounts for a grant that provides support, conferences (2 per year), and resources throughout the State for all educators. The focus is to address equity in CTE, integration of core academics and CTE content, and outreach to strengthen partnerships and accessibility for students to participate in CTE programs.

McKinney-Vento Homeless Children & Youth Program - Accounts for grant monies received for, and payment of, expenditures for federal Statewide grant under McKinney-Vento Homeless Children and Youth Program. This program provides assistance to schools who work with the homeless youth.

American Rescue Plan – Homeless Children & Youth – Accounts for grant monies received for, and payment of, expenditures for a federal grant under the American Rescue Plan – Homeless Children & Youth Program. This program provides assistance to schools to address homeless youths’ learning loss caused by the COVID-19 pandemic.

Social Emotional Learning – Accounts for grant monies that provide training and resources for teachers to help students with social, emotional, and trauma issues.

Other State Programs - This program accounts for grant monies that provide work cooperative education to students who are at risk of dropping out of school by offering the students a work-based experience.

Regional Safe Schools – To work with students in grades 6-12 who have been suspended multiple times or expelled from school, allowing them to continue their education. It accounts for aid provided by the State based on students that attend the Regional Educational Alternative for Developing Youth and Alternative School programs.

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. FUND ACCOUNTING (Continued)

GOVERNMENTAL FUNDS (Continued)

Education Fund (Continued)

RtI Network - The Illinois RtI Network provides standardized professional development, technical assistance, and coaching to educators and parents throughout the State. These services focus on improving student performance in grades K-12 through the implementation of a multi-tiered system of instruction, intervention, and assessment, including RtI, with an emphasis on administrative leadership; scientific, research-based reading and math curricula and instruction at grades K-12; data-based decision making; universal screening and progress monitoring; and parent involvement. A standardized curriculum and a systematic professional development, technical assistance, and coaching structure are used to improve the consistency of project services.

Schoolworks Operations - Accounts for a grant that provides professional development and training for teachers and administrators in Champaign, Ford and Vermilion Counties in the areas of gifted education, school improvement, staff development, and technology through workshops, study groups, on-site training, phone assistance, and consultation.

Truants Alternative Optional Education (TAOEP) - This program accounts for grant monies received for and in payment of expenditures for optional education opportunities to school dropouts, potential dropouts, and truants of the Region.

Workforce Investment – This program accounts for grant monies received from the Department of Labor to promote youth employment programs for eligible youth, ages 14-24, who face barriers to education, training and employment.

Elevating Special Educators – This program accounts for the proceeds of a grant used to provide professional learning, mentoring, and coaching for special educators.

Elementary and Secondary School Emergency Relief – This program accounts for the proceeds of a grant used to provide educators and parents with professional learning opportunities that drive digital-age learning, integrate technology across subject areas, and help mitigate learning loss due to COVID-19.

Digital Equity – This program accounts for the proceeds of a grant to purchase electronic devices for all students to allow them access to remote learning.

Institute Fund - Accounts for teacher license registrations, issuance and evaluation fees for processing certificates, and expenses for meetings of a professional nature. All funds generated remain restricted until expended only on the aforementioned activities.

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. FUND ACCOUNTING (Continued)

GOVERNMENTAL FUNDS (Continued)

Nonmajor Special Revenue Funds - Nonmajor special revenue funds include the following:

General Education Development (GED) - Accounts for the receipts and expenses pertaining to the GED/High School Equivalency program for high school dropouts.

School Bus Driver Training - Accounts for State and local receipts and expenses as a result of training school district bus drivers.

PROPRIETARY FUNDS

Proprietary Funds – Proprietary funds account for revenues and expenses related to services provided to organizations inside the Region on a cost-reimbursement basis. The Regional Office of Education No. 9 reports the following proprietary funds:

Local Workshops - Accounts for monies received from registration fees for trainings and workshops conducted by the Regional Office of Education No. 9 for the school district administrators and professionals.

Nonmajor Enterprise Funds - Nonmajor enterprise funds consist of:

Fingerprinting Services – Accounts for revenues and expenditures related to the processing of fingerprinting for teachers.

HR Solutions (Tomlinson) - Accounts for monies received from participating school districts which are used to provide technical assistance and training on human resources issues.

The Regional Office of Education No. 9 reports the following internal service fund:

Internal Service Fund - Accounts for the general accounting services and other expenses provided to other operating areas and programs of the Regional Office of Education No. 9 on a cost-reimbursement basis.

FIDUCIARY FUNDS

Fiduciary funds are used to account for assets held by the Regional Office of Education No. 9 in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. FUND ACCOUNTING (Concluded)

FIDUCIARY FUNDS (Concluded)

Custodial Funds – Custodial funds are used to report fiduciary activities that are not required to be reported as another fiduciary fund type. Custodial funds include the following:

County School Facility Sales Tax - This fund accounts for monies received from Champaign County representing 1% of the county's sales tax revenues. In accordance with the School Code 105 ILCS 5/3-14.31, proceeds from the sales tax revenues are distributed to the school districts in Champaign County based on student enrollment.

Payroll Clearing - This fund receives money from Facilitating Coordination in Agricultural Education (FCAE) to pay for FCAE payroll expenses, which the Regional Office of Education No. 9 processes.

Regional Board of Trustees - This fund accounts for the monies received from, and disbursed for, the activities of the Regional Board of Trustees.

Vermilion County Evaluating Special Educators – This fund accounts for monies received from, and disbursed for, the activities of the Regional Office of Education No. 54's Elevating Special Educators grant.

H. GOVERNMENTAL FUND BALANCES

Fund balance is the difference between assets and liabilities in a governmental fund. The following types of fund balances may be presented in the Governmental Funds Balance Sheet – Cash Basis and Governmental Funds Combining Schedule of Accounts – Cash Basis:

Nonspendable Fund Balance – The portion of a governmental fund's net position that is not available to be spent, either short term or long term, due to either their form or legal restrictions. The Regional Office of Education No. 9 has no nonspendable fund balances.

Restricted Fund Balance – The portion of a governmental fund's net position that is subject to external enforceable legal restrictions. The following fund balances are restricted by Illinois Statute or donor restrictions: Institute, Juvenile Detention Center, CTE State Leadership, McKinney-Vento Homeless Children & Youth Program, Social Emotional Learning, RtI Network, Schoolworks Operations, TAOEP, Elevating Special Educators, Digital Equity, General Education Development and Bus Driver Training.

Committed Fund Balance – The portion of a governmental fund's net position with self-imposed constraints or limitations that have been placed at the highest level of decision making. The Regional Office of Education No. 9 has no committed fund balances.

Assigned Fund Balance – The portion of a governmental fund's net position 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 IL Learning Technology Purchase Program Fund has an assigned fund balance.

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. GOVERNMENTAL FUND BALANCES (Concluded)

Unassigned Fund Balance – Available expendable financial resources in a governmental fund that are not designated for a specific purpose. The following fund balances are unassigned: General Operations, Regional Education Alternative for Developing Youth, Area IV Learning Technology Hub, American Rescue Plan – Homeless Children & Youth, and Workforce Investment.

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 resources are either externally imposed or imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position – The net amount of the assets that are not included in the determination of the restricted component of net position.

J. CASH AND CASH EQUIVALENTS

The Champaign and Ford Counties Regional Office of Education No. 9's cash and cash equivalents are considered to be demand deposits and short-term investments. All interest income is recognized as revenue in the appropriate fund's Statement of Revenues, Expenditures, and Changes in Fund Balances – Cash Basis.

K. CAPITAL ASSETS

Capital assets are not reported on the cash basis of accounting.

L. COMPENSATED ABSENCES

Non-certified and certified employees who work 12 calendar months earn up to 20 vacation days for a full year of service. The accumulated total of vacation days may never exceed 30 days. In the event that a program terminates, no vacation days will be honored past the ending date of the program. Certified employees who work less than 12 calendar months per year do not earn vacation days. No liability for compensated absences is reported in the basic financial statements as the Regional Office of Education No. 9 keeps its books on the cash basis of accounting.

Employees receive up to 12 sick days annually and the unused portion is accumulated up to 180 days and carried forward. Employee sick leave is recorded when paid. Upon termination, employees do not receive any accumulated sick leave pay.

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. BUDGET INFORMATION

The Regional Office of Education No. 9 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: Area IV Learning Technology Hub, CTE State Leadership, McKinney-Vento Homeless Children & Youth Program, American Rescue Plan – Homeless Children & Youth, Social Emotional Learning, Other State Programs, Regional Safe Schools, RtI Network, Schoolworks Operations, TAOEP, Elevating Special Educators, Elementary and Secondary School Emergency Relief, and Digital Equity.

N. NEW ACCOUNTING PRONOUNCEMENTS

For the fiscal year ended June 30, 2022, the Regional Office of Education No. 9 implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, GASB Statement No. 92, *Omnibus 2020*, GASB Statement No. 93, *Replacement of Interbank Offered Rates*, GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32*, and certain provisions of GASB Statement No. 99, *Omnibus 2022*. The implementation of these GASB Statements had no significant impact on the Regional Office of Education No. 9's financial statements.

NOTE 2 – CASH

A. DEPOSITS

At June 30, 2022, the carrying amounts of the Regional Office of Education No. 9's government-wide fund and custodial fund deposits were \$3,817,571 and \$19,404, respectively, and the bank balances were \$4,106,851 and \$161,712, respectively. Of the total bank balances as of June 30, 2022, \$412,712 was secured by federal depository insurance and \$3,855,851 was collateralized by pledged securities.

CUSTODIAL CREDIT RISK

Custodial credit risk for deposits with financial institutions is the risk that, in the event of bank failure, the Regional Office of Education No. 9'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. 9'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 Education No. 9.

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 2 – CASH (Concluded)

B. INVESTMENTS

At June 30, 2022, the carrying amount of the Regional Office of Education No. 9's deposits in the Illinois Funds Money Market Fund for the governmental activities was \$77. The bank balance invested in the Illinois Funds Money Market Fund was \$77. This fund enables custodians of public funds an investment option with a competitive rate of return on fully collateralized investments and immediate access to the funds. These deposits are included in cash and cash equivalents in the Regional Office of Education No. 9's governmental activities.

CREDIT RISK

At June 30, 2022, the Illinois Funds Money Market Fund had a Standard and Poor's AAAM 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.

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 Fund states that, unless authorized specifically by the Treasurer, a minimum of 75% of its investments shall have less than one year maturity and no investment shall exceed two years maturity.

NOTE 3 – DEFINED BENEFIT PENSION PLAN

The Regional Office of Education No. 9 contributes to the Illinois Municipal Retirement Fund (IMRF) for both Regional Office of Education No. 9 and Facilitating Coordination in Agricultural Education (FCAE) employees reported under Regional Office of Education No. 9's IMRF employer number. IMRF is an agent multiple-employer public employee retirement system; however, the Regional Office of Education No. 9's participation in IMRF is equivalent to a cost sharing multiple-employer pension plan since only one actuarial valuation is performed for both the Regional Office of Education No. 9 and FCAE combined. The IMRF contributions reported in the Regional Office of Education No. 9's financial statements are only the contributions related to the Regional Office's employees. The IMRF contributions for FCAE employees have been included in the Payroll Clearing Fund in the Fiduciary Funds financial statements.

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 3 – DEFINED BENEFIT PENSION PLAN (Continued)

IMRF Plan Description

The Regional Office of Education No. 9’s defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The Regional Office of Education No. 9’s plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF’s pension benefits is provided in the following “Benefits Provided” section of this note. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan’s fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits Provided

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

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

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

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

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 3 – DEFINED BENEFIT PENSION PLAN (Continued)

Contributions

As set by statute, the Regional Office of Education No. 9'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. 9's annual contribution rate for calendar year 2021 was 14.33%. For the fiscal year ended June 30, 2022, the Regional Office of Education No. 9 contributed \$138,292 to the plan. The Regional Office of Education No. 9 also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

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

Plan Description

The Regional Office of Education No. 9 participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration.

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

Benefits Provided

TRS provides retirement, disability, and death benefits. Tier 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 from Tier I.

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

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

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.

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, 2024. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the State of Illinois.

Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2021, 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. 9.

2.2 formula contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2022, were \$19,704.

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. 9, there is a statutory requirement for the Regional Office of Education No. 9 to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018. Previously, employer contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much higher.

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

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

For the year ended June 30, 2022, the employer pension contribution was 10.31 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2022, salaries totaling \$776,942 were paid from federal and special trust funds that required employer contributions of \$80,103.

Employer retirement cost contributions. Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The Regional Office of Education No. 9 is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree’s final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2022, the Regional Office of Education No. 9 made no payments to TRS for employer contributions due on salary increases in excess of 6 percent or for sick leave days granted in excess of the normal annual allotment.

NOTE 5 – TEACHERS’ HEALTH INSURANCE SECURITY FUND

THIS Plan Description

The Regional Office of Education No. 9 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 post-employment 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 Department of Central Management Services (Department) as of July 1, 2013. The Department administers the plan with the cooperation of the Teachers’ Retirement System (TRS).

Benefits Provided

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor’s approval. The plan is administered by Illinois Department of Central Management Services (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.

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

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

Employer contributions to the THIS Fund

The Regional Office of Education No. 9 also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.67 percent during the year ended June 30, 2022, and 0.92 percent during the years ended June 30, 2021 and 2020. For the year ended June 30, 2022, the Regional Office of Education No. 9 paid \$22,761 to the THIS Fund, which was 100 percent of the required contribution. For the years ended June 30, 2021 and 2020, the Regional Office of Education No. 9 paid \$23,648 and \$21,021 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 – OTHER POST-EMPLOYMENT BENEFITS – HEALTH INSURANCE

Plan Description

The Regional Office of Education No. 9 provides a single-employer defined-benefit postemployment healthcare plan to retirees who participate in the IMRF retirement plan. This plan extends the same health benefits to annuitants as to active employees in the IMRF plan. The Governmental Accounting Standards Board (GASB) issued Statement No.’s 74 and 75 that established generally accepted accounting principles for the annual financial statements for postemployment benefit plans other than pension plans. The required information is as follows:

Eligibility Provisions

Full-Time Employees – IMRF

- Tier I IMRF Full-Time ROE employees age 55 with at least 8 years of service are covered.
- Tier II IMRF Full-Time ROE employees age 62 with at least 10 years of service are covered.

Full-Time Employees – TRS

- TRS employees are not eligible to stay on ROE insurance coverage upon retirement.

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 6 – OTHER POST-EMPLOYMENT BENEFITS – HEALTH INSURANCE (Continued)

Benefits Provided

The Regional Office of Education No. 9 provides continued health insurance coverage at the blended employer rate to all eligible Regional Office of Education No. 9 retirees in accordance with Illinois Compiled Statutes, which creates an implicit subsidy of retiree health insurance. The Regional Office of Education No. 9 offers several Health Alliance Medical Plans to full time IMRF employees. Retirees pay the full cost of coverage, including the cost of spousal coverage. Coverage continues until Medicare eligibility is reached. If the retiree attains age 65 (eligible for Medicare) prior to their spouse, the spouse may continue to elect coverage through the Regional Office of Education No. 9 until the spouse attains age 65.

Funding Policy

There is no funding policy that exists for the postretirement plan at this time, as the total OPEB liabilities are currently an unfunded obligation.

NOTE 7 – LEASES

The Regional Office of Education No. 9 leases a copier from Gibbs Technology Leasing, LLC for \$347 per month. The lease runs from June 13, 2019 to June 13, 2024.

The Regional Office of Education No. 9 leases a copier from GFI Digital, Inc. for \$192 per month. The lease runs from January 1, 2021 to December 31, 2025.

The Regional Office of Education No. 9 leases classroom and office space from Champaign-Urbana Mass Transit District. The Regional Office of Education No. 9 is committed through June 30, 2023 under the lease agreement. The lease agreement calls for monthly lease payments of \$14,476 through October 31, 2021, \$14,287 from November 1, 2021 to October 31, 2022, and \$14,744 from November 1, 2022 to June 30, 2023.

The Regional Office of Education No. 9 leased storage space from Champaign-Urbana Mass Transit District. The lease ran from August 1, 2021 through May 31, 2022. This lease called for monthly lease payments of \$1,200.

The Regional Office of Education No. 9 leases office space from TAG Along Associates, LP for \$3,675 and \$3,750 per month for eight months and four months, respectively. The lease runs from March 1, 2017 to February 28, 2027. Rent was increased by 2.04% on March 1, 2022, and will increase on March 1 of each year thereafter.

Rent expense for the year ended June 30, 2022, was \$235,072. Future minimum rentals are as follows for the years ending June 30:

2023		\$ 226,904
2024		52,840
2025		49,776
2026		49,790
2027		33,000
		\$ 412,310

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 8 – RISK MANAGEMENT

The Regional Office of Education No. 9 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. 9 has purchased commercial insurance to cover these risks. No losses have been incurred in excess of the amounts covered by insurance over the past three years.

NOTE 9 – ON-BEHALF PAYMENTS

The State of Illinois paid the following salaries on behalf of the Regional Office of Education No. 9:

Regional Superintendent - salary	\$ 124,308
Regional Superintendent - benefits (includes State paid insurance)	35,518
Assistant Regional Superintendent - salary	111,876
Assistant Regional Superintendent - benefits (includes State paid insurance)	31,810
	\$ 303,512

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.

The Regional Office of Education No. 9 also receives on-behalf amounts from ISBE in regards to the Teachers' Retirement System of the State of Illinois (TRS) and Teachers' Health Insurance Security Fund (THIS). Due to the Regional Office of Education No. 9 reporting on the cash basis of accounting, the on-behalf payments are not recorded in the financial statements as the amounts were not received or disbursed in cash.

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 10 – RESTATEMENT OF NET POSITION/FUND BALANCE

On June 25, 2021, the Governor of the State of Illinois signed into law Public Act 102-0025 which amends the School Code to allow for Regional Offices of Education to utilize a cash basis, modified cash basis or generally accepted accounting principles (GAAP) basis of accounting for the annual financial statements. The management of the Regional Office of Education No. 9 has elected to change the reporting of its annual financial statements from GAAP to the cash basis for the year ended June 30, 2022. The net position and fund balances have been restated as of June 30, 2021, as follows:

	Governmental			
	Governmental Activities	Business-Type Activities	Activities - Internal Service Fund	Fiduciary Funds
Net position, beginning of year, as previously reported	\$ 278,185	\$ 656,299	\$ 34,774	\$ 7,222
Cumulative effect of change in accounting basis	2,352,691	(149,651)	892	11,468
Net position, beginning of year, as restated	<u>\$ 2,630,876</u>	<u>\$ 506,648</u>	<u>\$ 35,666</u>	<u>\$ 18,690</u>

	General Fund			
	General Operations	IL Learning Technology Purchase Program	Regional Education Alternative for Developing Youth	Total
Fund balances, beginning of year, as previously reported	\$ 111,251	\$ 649,732	\$ 998,854	\$ 1,759,837
Cumulative effect of change in accounting basis	424	(91,532)	114,209	23,101
Fund balances, beginning of year, as restated	<u>\$ 111,675</u>	<u>\$ 558,200</u>	<u>\$ 1,113,063</u>	<u>\$ 1,782,938</u>

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 10 – RESTATEMENT OF NET POSITION/FUND BALANCE (Continued)

	Education Fund					
	Area IV Learning Technology Hub	Juvenile Detention Center	CTE State Leadership	McKinney-Vento Homeless Children & Youth Program	Other State Programs	RtI Network
Fund balances (deficit), beginning of year, as previously reported	\$ -	\$ 261,051	\$ -	\$ 24,169	\$ -	\$ -
Cumulative effect of change in accounting basis	(278,129)	(85,644)	97,024	(32,340)	6,328	(21,398)
Fund balances (deficit), beginning of year, as restated	\$ (278,129)	\$ 175,407	\$ 97,024	\$ (8,171)	\$ 6,328	\$ (21,398)

	Education Fund			
	Schoolworks Operations	TAOEP	Workforce Investment	Elevating Special Educators Total
Fund balances (deficit), beginning of year, as previously reported	\$ -	\$ -	\$ -	\$ 285,220
Cumulative effect of change in accounting basis	27,284	13,974	(68,960)	247,099
Fund balances (deficit), beginning of year, as restated	\$ 27,284	\$ 13,974	\$ (68,960)	\$ 247,099
				\$ 190,458

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 10 – RESTATEMENT OF NET POSITION/FUND BALANCE (Continued)

	Institute Fund	Nonmajor Special Revenue Funds		
		General Education Development	Bus Driver Training	Total
Fund balances, beginning of year, as previously reported	\$ 545,385	\$ 57,887	\$ 16,003	\$ 73,890
Cumulative effect of change in accounting basis	104	1,445	989	2,434
Fund balances, beginning of year, as restated	<u>\$ 545,489</u>	<u>\$ 59,332</u>	<u>\$ 16,992</u>	<u>\$ 76,324</u>

	Enterprise Funds			
	Local Workshops	Fingerprinting Services	HR Solutions	Total
Net position, beginning of year, as previously reported	\$ 627,979	\$ 23,115	\$ 5,205	\$ 28,320
Cumulative effect of change in accounting basis	(149,651)	-	-	-
Net position, beginning of year, as restated	<u>\$ 478,328</u>	<u>\$ 23,115</u>	<u>\$ 5,205</u>	<u>\$ 28,320</u>

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 11 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

The cash basis of accounting requires disclosure of certain information concerning individual funds which are presented only in combination on the financial statements. Funds having deficit fund balances/net position and funds which overexpend appropriations during the year are required to be disclosed. The Regional Office of Education No. 9 intends to reduce expenditures or transfer unrestricted funds to compensate for the deficit fund balances.

The following funds had deficit fund balances at June 30, 2022:

Education Fund		
Area IV Learning Technology Hub	\$	341,963
American Rescue Plan - Homeless Children & Youth		18,023
Workforce Investment		29,311

SUPPLEMENTAL INFORMATION

CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9

COMBINING SCHEDULE OF ACCOUNTS- CASH BASIS
GENERAL FUND
JUNE 30, 2022

	General Operations	IL Learning Technology Purchase Program	Regional Education Alternative for Developing Youth	Total
ASSETS				
Cash and cash equivalents	\$ 127,620	\$ 600,773	\$ 1,272,278	\$ 2,000,671
Total assets	<u>\$ 127,620</u>	<u>\$ 600,773</u>	<u>\$ 1,272,278</u>	<u>\$ 2,000,671</u>
FUND BALANCES				
Assigned	-	600,773	-	600,773
Unassigned	127,620	-	1,272,278	1,399,898
Total fund balances	<u>127,620</u>	<u>600,773</u>	<u>1,272,278</u>	<u>2,000,671</u>

CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES- CASH BASIS
GENERAL FUND ACCOUNTS
FOR THE YEAR ENDED JUNE 30, 2022

	General Operations	IL Learning Technology Purchase Program	Regional Education Alternative for Developing Youth	Total
Revenues:				
Local sources	\$ 345,257	\$ 430,792	\$ 556,381	\$ 1,332,430
State sources	-	-	771,872	771,872
Federal sources	-	-	28,050	28,050
Interest	35	269	594	898
Total revenues	345,292	431,061	1,356,897	2,133,250
Expenditures:				
Instructional services:				
Salaries and benefits	166,676	180,416	958,172	1,305,264
Purchased services	56,822	181,572	134,369	372,763
Supplies and materials	3,897	6,379	46,600	56,876
Pension expense	16,888	18,671	29,211	64,770
OPEB expense	-	-	4,073	4,073
Other objects	81,996	1,450	10,424	93,870
Capital outlay	3,068	-	14,833	17,901
Total expenditures	329,347	388,488	1,197,682	1,915,517
Net change in fund balances	15,945	42,573	159,215	217,733
Fund balances, beginning of year, restated (see Note 10)	111,675	558,200	1,113,063	1,782,938
Fund balances, end of year	\$ 127,620	\$ 600,773	\$ 1,272,278	\$ 2,000,671

SCHEDULE 3

CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9

COMBINING SCHEDULE OF ACCOUNTS- CASH BASIS
EDUCATION FUND
JUNE 30, 2022

	Area IV Learning Technology Hub	Juvenile Detention Center	CTE State Leadership
ASSETS			
Cash and cash equivalents	\$ (341,963)	\$ 316,399	\$ 14,899
Total assets	<u>\$ (341,963)</u>	<u>\$ 316,399</u>	<u>\$ 14,899</u>
FUND BALANCES (DEFICITS)			
Restricted	\$ -	\$ 316,399	\$ 14,899
Unassigned	<u>(341,963)</u>	<u>-</u>	<u>-</u>
Total fund balances (deficits)	<u>\$ (341,963)</u>	<u>\$ 316,399</u>	<u>\$ 14,899</u>

SCHEDULE 3

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9**

**COMBINING SCHEDULE OF ACCOUNTS- CASH BASIS (Continued)
EDUCATION FUND
JUNE 30, 2022**

	McKinney - Vento Homeless Children & Youth Program	American Rescue Plan- Homeless Children & Youth	Social Emotional Learning
ASSETS			
Cash and cash equivalents	\$ 4,305	\$ (18,023)	\$ 30,519
Total assets	\$ 4,305	\$ (18,023)	\$ 30,519
FUND BALANCES (DEFICITS)			
Restricted	\$ 4,305	\$ -	\$ 30,519
Unassigned	-	(18,023)	-
Total fund balances (deficits)	\$ 4,305	\$ (18,023)	\$ 30,519

SCHEDULE 3

CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9

COMBINING SCHEDULE OF ACCOUNTS- CASH BASIS (Continued)
EDUCATION FUND
JUNE 30, 2022

	<u>Other State Program</u>	<u>Regional Safe Schools</u>	<u>Rtl Network</u>
ASSETS			
Cash and cash equivalents	\$ -	\$ -	\$ 33
Total assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33</u>
FUND BALANCES (DEFICITS)			
Restricted	\$ -	\$ -	\$ 33
Unassigned	-	-	-
Total fund balances (deficits)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33</u>

CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9

COMBINING SCHEDULE OF ACCOUNTS- CASH BASIS (Continued)
EDUCATION FUND
JUNE 30, 2022

	Schoolworks Operations	TAOEP	Workforce Investment	Elevating Special Educators
ASSETS				
Cash and cash equivalents	\$ 48,739	\$ 4,876	\$ (29,311)	\$ 266,218
Total assets	<u>\$ 48,739</u>	<u>\$ 4,876</u>	<u>\$ (29,311)</u>	<u>\$ 266,218</u>
FUND BALANCES (DEFICITS)				
Restricted	\$ 48,739	\$ 4,876	\$ -	\$ 266,218
Unassigned	-	-	(29,311)	-
Total fund balances (deficits)	<u>\$ 48,739</u>	<u>\$ 4,876</u>	<u>\$ (29,311)</u>	<u>\$ 266,218</u>

SCHEDULE 3

CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9

COMBINING SCHEDULE OF ACCOUNTS- CASH BASIS (Continued)
EDUCATION FUND
JUNE 30, 2022

	Elementary and Secondary School Emergency Relief	Digital Equity	Total
ASSETS			
Cash and cash equivalents	\$ -	\$ 620	\$ 297,311
Total assets	<u>\$ -</u>	<u>\$ 620</u>	<u>\$ 297,311</u>
FUND BALANCES (DEFICITS)			
Restricted	-	620	686,608
Unassigned	-	-	(389,297)
Total fund balances (deficits)	<u>\$ -</u>	<u>\$ 620</u>	<u>\$ 297,311</u>

SCHEDULE 4

CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES- CASH BASIS
EDUCATION FUND ACCOUNTS
FOR THE YEAR ENDED JUNE 30, 2022

	Area IV Learning Technology Hub	Juvenile Detention Center	CTE State Leadership
Revenues:			
Local sources	\$ -	\$ -	\$ -
State sources	1,463,719	357,350	114,670
Federal sources	252,120	-	-
Interest	-	100	-
Total revenues	<u>1,715,839</u>	<u>357,450</u>	<u>114,670</u>
Expenditures:			
Instructional services:			
Salaries and benefits	1,275,395	173,743	73,416
Purchased services	284,114	28,808	75,423
Supplies and materials	55,883	5,743	35,139
Pension expense	60,333	7,622	1,689
OPEB expense	4,818	402	385
Other objects	15,259	140	-
Intergovernmental:			
Payments to other governments	25,652	-	10,743
Capital outlay	58,219	-	-
Total expenditures	<u>1,779,673</u>	<u>216,458</u>	<u>196,795</u>
Net change in fund balances	(63,834)	140,992	(82,125)
Fund balances (deficits), beginning of year, restated (See Note 10)	<u>(278,129)</u>	<u>175,407</u>	<u>97,024</u>
Fund balances (deficits), end of year	<u>\$ (341,963)</u>	<u>\$ 316,399</u>	<u>\$ 14,899</u>

SCHEDULE 4

CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES- CASH BASIS (Continued)
EDUCATION FUND ACCOUNTS
FOR THE YEAR ENDED JUNE 30, 2022

	McKinney - Vento Homeless Children & Youth Program	American Rescue Plan- Homeless Children & Youth	Social Emotional Learning
Revenues:			
Local sources	\$ 18,000	\$ -	\$ -
State sources	-	-	-
Federal sources	95,826	-	36,000
Interest	11	-	-
Total revenues	113,837	-	36,000
Expenditures:			
Instructional services:			
Salaries and benefits	64,215	11,874	-
Purchased services	21,227	5,670	4,506
Supplies and materials	5,362	-	975
Pension expense	4,948	390	-
OPEB expense	140	89	-
Other objects	-	-	-
Intergovernmental:			
Payments to other governments	2,571	-	-
Capital outlay	2,898	-	-
Total expenditures	101,361	18,023	5,481
Net change in fund balances	12,476	(18,023)	30,519
Fund balances (deficits), beginning of year, restated (See Note 10)	(8,171)	-	-
Fund balances (deficits), end of year	\$ 4,305	\$ (18,023)	\$ 30,519

SCHEDULE 4

CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES- CASH BASIS (Continued)
EDUCATION FUND ACCOUNTS
FOR THE YEAR ENDED JUNE 30, 2022

	Other State Program	Regional Safe Schools	Rtl Network
Revenues:			
Local sources	\$ -	\$ -	\$ -
State sources	-	100,690	-
Federal sources	-	-	245,185
Interest	-	-	-
Total revenues	-	100,690	245,185
Expenditures:			
Instructional services:			
Salaries and benefits	6,084	-	210,891
Purchased services	24	100,690	3,055
Supplies and materials	-	-	-
Pension expense	179	-	7,987
OPEB expense	41	-	1,821
Other objects	-	-	-
Intergovernmental:			
Payments to other governments	-	-	-
Capital outlay	-	-	-
Total expenditures	6,328	100,690	223,754
Net change in fund balances	(6,328)	-	21,431
Fund balances (deficits), beginning of year, restated (See Note 10)	6,328	-	(21,398)
Fund balances (deficits), end of year	\$ -	\$ -	\$ 33

SCHEDULE 4

CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES- CASH BASIS (Continued)
EDUCATION FUND ACCOUNTS
FOR THE YEAR ENDED JUNE 30, 2022

	Schoolworks Operations	TAOEP	Workforce Investment	Elevating Special Educators
Revenues:				
Local sources	\$ -	\$ -	\$ -	\$ -
State sources	219,285	144,325	-	-
Federal sources	-	-	155,683	1,682,160
Interest	-	-	-	-
Total revenues	219,285	144,325	155,683	1,682,160
Expenditures:				
Instructional services:				
Salaries and benefits	139,027	126,021	96,331	616,575
Purchased services	38,035	15,131	7,763	322,917
Supplies and materials	7,633	3,800	3,408	17,765
Pension expense	8,282	8,175	8,292	33,303
OPEB expense	417	296	240	6,003
Other objects	580	-	-	370
Intergovernmental:				
Payments to other governments	258	-	-	657,971
Capital outlay	3,598	-	-	8,137
Total expenditures	197,830	153,423	116,034	1,663,041
Net change in fund balances	21,455	(9,098)	39,649	19,119
Fund balances (deficits), beginning of year, restated (See Note 10)	27,284	13,974	(68,960)	247,099
Fund balances (deficits), end of year	\$ 48,739	\$ 4,876	\$ (29,311)	\$ 266,218

SCHEDULE 4

CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES- CASH BASIS (Continued)
EDUCATION FUND ACCOUNTS
FOR THE YEAR ENDED JUNE 30, 2022

	Elementary and Secondary School Emergency Relief	Digital Equity	Total
Revenues:			
Local sources	\$ -	\$ -	\$ 18,000
State sources	-	-	2,400,039
Federal sources	6,752	18,914	2,492,640
Interest	-	-	111
Total revenues	6,752	18,914	4,910,790
Expenditures:			
Instructional services:			
Salaries and benefits	-	-	2,793,572
Purchased services	6,752	1,095	915,210
Supplies and materials	-	11,652	147,360
Pension expense	-	-	141,200
OPEB expense	-	-	14,652
Other objects	-	-	16,349
Intergovernmental:			
Payments to other governments	-	-	697,195
Capital outlay	-	5,547	78,399
Total expenditures	6,752	18,294	4,803,937
Net change in fund balances	-	620	106,853
Fund balances (deficits), beginning of year, restated (See Note 10)	-	-	190,458
Fund balances (deficits), end of year	\$ -	\$ 620	\$ 297,311

SCHEDULE 5

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
BUDGETARY COMPARISON SCHEDULE- CASH BASIS
EDUCATION FUND ACCOUNTS
AREA IV LEARNING TECHNOLOGY HUB
For the Year Ended June 30, 2022**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues:			
State sources	\$ 1,400,000	\$ 1,400,000	\$ 1,463,719
Federal sources	378,180	378,180	252,120
Total revenues	1,778,180	1,778,180	1,715,839
Expenditures:			
Instructional services:			
Salaries and benefits	1,377,883	1,309,674	1,275,395
Purchased services	328,393	308,779	284,114
Supplies and materials	20,000	56,000	55,883
Pension expense	-	-	60,333
OPEB expense	-	-	4,818
Other objects	12,904	15,109	15,259
Intergovernmental:			
Payments to other governments	29,000	29,518	25,652
Capital outlay	10,000	59,100	58,219
Total expenditures	1,778,180	1,778,180	1,779,673
Net change in fund balances	\$ -	\$ -	(63,834)
Fund balances (deficits), beginning of year, restated (See Note 10)			(278,129)
Fund balance (deficit), end of year			\$ (341,963)

SCHEDULE 6

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
BUDGETARY COMPARISON SCHEDULE- CASH BASIS
EDUCATION FUND ACCOUNTS
CTE STATE LEADERSHIP
FISCAL YEAR 2021 GRANT
For the Year Ended June 30, 2022**

	Budgeted Amounts		Actual
	Original	Final	Amounts
Revenues:			
State sources	\$ 250,000	\$ 165,593	\$ 114,670
Expenditures:			
Instructional services:			
Salaries and benefits	81,912	59,688	73,416
Purchased services	103,170	47,989	75,423
Supplies and materials	47,175	47,173	35,139
Pension expense	-	-	1,689
OPEB expense	-	-	385
Intergovernmental:			
Payments to other governments	17,743	10,743	10,743
Total expenditures	250,000	165,593	196,795
Net change in fund balances	\$ -	\$ -	(82,125)
Fund balances (deficits), beginning of year, restated (See Note 10)			97,024
Fund balance, end of year			\$ 14,899

SCHEDULE 7

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
BUDGETARY COMPARISON SCHEDULE- CASH BASIS
EDUCATION FUND ACCOUNTS
MCKINNEY-VENTO HOMELESS CHILDREN & YOUTH PROGRAM
For the Year Ended June 30, 2022**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues:			
Local sources	\$ -	\$ -	\$ 18,000
Federal sources	92,345	92,345	95,826
Interest	-	-	11
	92,345	92,345	113,837
Expenditures:			
Instructional services:			
Salaries and benefits	67,990	67,990	64,215
Purchased services	15,300	15,300	21,227
Supplies and materials	6,755	6,755	5,362
Pension expense	-	-	4,948
OPEB expense	-	-	140
Capital outlay	2,300	2,300	2,898
Intergovernmental:			
Payments to other governmental units	-	-	2,571
	92,345	92,345	101,361
Net change in fund balances	\$ -	\$ -	12,476
Fund balances (deficits), beginning of year, restated (See Note 10)			(8,171)
Fund balance, end of year			\$ 4,305

SCHEDULE 8

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
BUDGETARY COMPARISON SCHEDULE- CASH BASIS
EDUCATION FUND ACCOUNTS
AMERICAN RESCUE PLAN- HOMELESS CHILDREN & YOUTH
For the Year Ended June 30, 2022**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues:			
Federal sources	\$ 92,345	\$ 92,345	\$ -
Total revenues	92,345	92,345	-
Expenditures:			
Instructional services:			
Salaries and benefits	68,701	68,701	11,874
Purchased services	18,000	18,000	5,670
Supplies and materials	1,500	1,500	-
Pension expense	-	-	390
OPEB expense			89
Intergovernmental:			
Payments to other governmental units	4,144	4,144	-
Total expenditures	92,345	92,345	18,023
Net change in fund balances	\$ -	\$ -	(18,023)
Fund balances (deficits), beginning of year, restated (See Note 10)			-
Fund balance (deficit), end of year			\$ (18,023)

SCHEDULE 9

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
BUDGETARY COMPARISON SCHEDULE- CASH BASIS
EDUCATION FUND ACCOUNTS
SOCIAL EMOTIONAL LEARNING
For the Year Ended June 30, 2022**

	Budgeted Amounts		Actual
	Original	Final	Amounts
Revenues:			
Federal sources	\$ 36,000	\$ 36,000	\$ 36,000
Total revenues	36,000	36,000	36,000
Expenditures:			
Instructional services:			
Purchased services	31,000	31,000	4,506
Supplies and materials	5,000	5,000	975
Total expenditures	36,000	36,000	5,481
Net change in fund balances	\$ -	\$ -	30,519
Fund balances (deficits), beginning of year, restated (See Note 10)			-
Fund balance, end of year			\$ 30,519

SCHEDULE 10

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
BUDGETARY COMPARISON SCHEDULE- CASH BASIS
EDUCATION FUND ACCOUNTS
OTHER STATE PROGRAMS
For the Year Ended June 30, 2022**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues:			
State sources	\$ 40,938	\$ 40,938	\$ -
Expenditures:			
Instructional services:			
Salaries and benefits	39,329	39,329	6,084
Purchased services	1,424	1,424	24
Supplies and materials	185	185	-
Pension expense	-	-	179
OPEB expense	-	-	41
Total expenditures	40,938	40,938	6,328
Net change in fund balances	\$ -	\$ -	(6,328)
Fund balances (deficits), beginning of year, restated (See Note 10)			6,328
Fund balance, end of year			\$ -

SCHEDULE 11

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
BUDGETARY COMPARISON SCHEDULE- CASH BASIS
EDUCATION FUND ACCOUNTS
REGIONAL SAFE SCHOOLS
For the Year Ended June 30, 2022**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues:			
State sources	\$ 100,690	\$ 100,690	\$ 100,690
Expenditures:			
Instructional services:			
Purchased services	100,690	100,690	100,690
Total expenditures	100,690	100,690	100,690
Net change in fund balances	\$ -	\$ -	-
Fund balances (deficits), beginning of year, restated (See Note 10)			-
Fund balance, end of year			\$ -

SCHEDULE 12

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
BUDGETARY COMPARISON SCHEDULE- CASH BASIS
EDUCATION FUND ACCOUNTS
RTI NETWORK
For the Year Ended June 30, 2022**

	Budgeted Amounts		Actual
	Original	Final	Amounts
Revenues:			
Federal sources	\$ 239,841	\$ 239,841	\$ 245,185
Expenditures:			
Instructional services:			
Salaries and benefits	235,237	235,237	210,891
Purchased services	4,604	4,604	3,055
Pension expense	-	-	7,987
OPEB expense	-	-	1,821
Total expenditures	239,841	239,841	223,754
Net change in fund balances	\$ -	\$ -	21,431
Fund balances (deficits), beginning of year, restated (See Note 10)			(21,398)
Fund balance, end of year			\$ 33

SCHEDULE 13

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
BUDGETARY COMPARISON SCHEDULE- CASH BASIS
EDUCATION FUND ACCOUNTS
SCHOOLWORKS OPERATIONS
For the Year Ended June 30, 2022**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues:			
State sources	\$ 138,283	\$ 138,283	\$ 219,285
Total revenues	138,283	138,283	219,285
Expenditures:			
Instructional services:			
Salaries and benefits	86,105	86,195	139,027
Purchased services	38,566	36,571	38,035
Supplies and materials	3,112	5,017	7,633
Pension expense	-	-	8,282
OPEB expense	-	-	417
Other objects	6,000	6,000	580
Intergovernmental:			
Payments to other governments	500	500	258
Capital outlay	4,000	4,000	3,598
Total expenditures	138,283	138,283	197,830
Net change in fund balances	\$ -	\$ -	21,455
Fund balances (deficits), beginning of year, restated (See Note 10)			27,284
Fund balance, end of year			\$ 48,739

Note: Actual revenues and expenditures exceeded budgeted amounts due to the Regional Office of Education No. 9 including revenues received from the Regional Office of Education No. 54 and the related expenses. The Regional Office of Education No. 9 operates a program in which the Regional Office of Education No. 54 participates. The Regional Office of Education No. 54 provides funding received from the Illinois State Board of Education - ROE/ISC Operations Grant to the Regional Office of Education No. 9.

SCHEDULE 14

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
BUDGETARY COMPARISON SCHEDULE- CASH BASIS
EDUCATION FUND ACCOUNTS
TRUANTS ALTERNATIVE OPTIONAL EDUCATION PROGRAM
For the Year Ended June 30, 2022**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues:			
State sources	\$ 144,325	\$ 144,325	\$ 144,325
Expenditures:			
Instructional services:			
Salaries and benefits	123,435	123,435	126,021
Purchased services	16,400	16,400	15,131
Supplies and materials	4,490	4,490	3,800
Pension expense	-	-	8,175
OPEB expense	-	-	296
Total expenditures	144,325	144,325	153,423
Net change in fund balances	\$ -	\$ -	(9,098)
Fund balances (deficits), beginning of year, restated (See Note 10)			13,974
Fund balance, end of year			\$ 4,876

SCHEDULE 15

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
BUDGETARY COMPARISON SCHEDULE- CASH BASIS
EDUCATION FUND ACCOUNTS
ELEVATING SPECIAL EDUCATORS
For the Year Ended June 30, 2022**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues:			
Federal sources	\$ 1,553,934	\$ 1,553,934	\$ 1,682,160
Expenditures:			
Instructional services:			
Salaries and benefits	583,084	522,855	616,575
Purchased services	328,424	444,338	322,917
Supplies and materials	13,500	23,500	17,765
Pension expense	-	-	33,303
OPEB expense	-	-	6,003
Other objects	4,000	4,000	370
Payments to other governments	617,426	541,741	657,971
Capital outlay	7,500	17,500	8,137
Total expenditures	1,553,934	1,553,934	1,663,041
Net change in fund balances	\$ -	\$ -	19,119
Fund balances (deficits), beginning of year, restated (See Note 10)			247,099
Fund balance, end of year			\$ 266,218

SCHEDULE 16

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
BUDGETARY COMPARISON SCHEDULE- CASH BASIS
EDUCATION FUND ACCOUNTS
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF
FISCAL YEAR 2021 GRANT
For the Year Ended June 30, 2022**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues:			
Federal sources	\$ 6,752	\$ 6,752	\$ 6,752
Expenditures:			
Instructional Services:			
Purchased services	6,752	6,752	6,752
Total expenditures	6,752	6,752	6,752
Net change in fund balances	\$ -	\$ -	-
Fund balances (deficits), beginning of year, restated (See Note 10)			-
Fund balance, end of year			\$ -

SCHEDULE 17

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
BUDGETARY COMPARISON SCHEDULE- CASH BASIS
EDUCATION FUND ACCOUNTS
DIGITAL EQUITY
For the Year Ended June 30, 2022**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues:			
Federal sources	\$ 25,183	\$ 25,183	\$ 18,914
Expenditures:			
Instructional Services			
Purchased services	3,683	3,683	1,095
Supplies and materials	12,000	12,000	11,652
Capital outlay	9,500	9,500	5,547
Total expenditures	25,183	25,183	18,294
Net change in fund balances	\$ -	\$ -	620
Fund balances (deficits), beginning of year, restated (See Note 10)			-
Fund balance, end of year			\$ 620

SCHEDULE 18

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
COMBINING BALANCE SHEET- CASH BASIS
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2022**

	General Education Development	Bus Driver Training	Total
ASSETS			
Cash and cash equivalents	\$ 39,210	\$ 10,669	\$ 49,879
Total assets	\$ 39,210	\$ 10,669	\$ 49,879
FUND BALANCES			
Restricted	39,210	10,669	49,879
Total fund balances	\$ 39,210	\$ 10,669	\$ 49,879

SCHEDULE 19

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES- CASH BASIS
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>General Education Development</u>	<u>Bus Driver Training</u>	<u>Total</u>
Revenues:			
Local sources	\$ 15,146	\$ 2,750	\$ 17,896
State sources	-	1,302	1,302
Interest	23	7	30
Total revenues	15,169	4,059	19,228
Expenditures:			
Instructional services:			
Salaries and benefits	20,475	8,354	28,829
Purchased services	7,541	1,712	9,253
Supplies and materials	234	-	234
Pension expense	2,041	316	2,357
Capital outlay	5,000	-	5,000
Total expenditures	35,291	10,382	45,673
Net change in fund balances	(20,122)	(6,323)	(26,445)
Fund balances (deficits), beginning of year, restated (See Note 10)			
	59,332	16,992	76,324
Fund balances, end of year	\$ 39,210	\$ 10,669	\$ 49,879

CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9

COMBINING STATEMENT OF NET POSITION- CASH BASIS
PROPRIETARY FUNDS
NONMAJOR ENTERPRISE FUNDS
June 30, 2022

	Fingerprinting Services	HR Solutions	Total
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and cash equivalents	\$ 24,189	\$ 4,700	\$ 28,889
Total assets	<u>24,189</u>	<u>4,700</u>	<u>28,889</u>
NET POSITION:			
Unrestricted	<u>24,189</u>	<u>4,700</u>	<u>28,889</u>
Total net position	<u>\$ 24,189</u>	<u>\$ 4,700</u>	<u>\$ 28,889</u>

SCHEDULE 21

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9**

**COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION- CASH BASIS
PROPRIETARY FUNDS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED JUNE 30, 2022**

	Fingerprinting Services	HR Solutions	Total
Operating revenues:			
Charges for services	\$ 6,435	\$ 9,166	\$ 15,601
Operating expenses:			
Purchased services	5,361	9,672	15,033
Total operating expenses	5,361	9,672	15,033
Operating income (loss)	1,074	(506)	568
Nonoperating revenues:			
Interest	-	1	1
Total nonoperating revenues	-	1	1
Change in net position	1,074	(505)	569
Net position, beginning of year, restated (see Note 10)	23,115	5,205	28,320
Net position, end of year	\$ 24,189	\$ 4,700	\$ 28,889

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
COMBINING STATEMENT OF FIDUCIARY NET POSITION- CASH BASIS
CUSTODIAL FUNDS
JUNE 30, 2022**

	County School Facility Sales Tax	Payroll Clearing	Regional Board Of Trustees	Vermillion County Evaluating Special Educators	Total
ASSETS					
Cash and cash equivalents	\$ -	\$ 18,059	\$ 162	\$ 1,183	\$ 19,404
Total Assets	-	18,059	162	1,183	19,404
NET POSITION					
Restricted for other purposes	-	18,059	162	1,183	19,404
Total Net Position	\$ -	\$ 18,059	\$ 162	\$ 1,183	\$ 19,404

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022**

	County School Facility Sales Tax	Payroll Clearing	Regional Board Of Trustees	Vermilion County Evaluating Special Educators	Totals
ADDITIONS:					
Local Sources	\$ -	\$ 669,610	\$ -	\$ -	\$ 669,610
Federal Sources	-	-	-	131,605	131,605
Sales tax collections for other governments	24,451,188	-	-	-	24,451,188
Total Additions	24,451,188	669,610	-	131,605	25,252,403
DEDUCTIONS:					
Payments of sales tax to other governments	24,451,188	-	-	-	24,451,188
Payment of payroll expenses	-	670,079	-	-	670,079
Payment of grant expenditures for ROE 54	-	-	-	130,422	130,422
Total Deductions	24,451,188	670,079	-	130,422	25,251,689
Net Change in Fiduciary Net Position	-	(469)	-	1,183	714
Net Position, beginning of the year, restated (see Note 10)	-	18,528	162	-	18,690
Net Position, end of the year	\$ -	\$ 18,059	\$ 162	\$ 1,183	\$ 19,404

SCHEDULE 24

CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed through to Subrecipients	Total Federal Expenditures
U.S. Department of Education				
<i>Passed through Illinois State Board of Education</i>				
Special Education - State Personnel Development				
Elevating Special Educator Grants	(M) 84.323A	1000MY21533	\$ 236,851	\$ 542,941
Elevating Special Educator Grants	(M) 84.323A	1000MY21533	380,250	1,115,057
Total Special Education - State Personnel Development			<u>617,101</u>	<u>1,657,998</u>
Education Stabilization Fund				
Elementary & Secondary School Emergency Relief				
Covid 19 - Elementary & Secondary School Emergency Relief Grant	84.425D	2021-4998-E2		6,752
Covid 19 - Elementary & Secondary School Relief - Digital Equity	84.425D	2022-4998-D2		18,294
Covid 19 - Elementary & Secondary School Emergency Relief Grant	84.425D	2022-4900-00		378,180
Total Elementary & Secondary School Emergency Relief				<u>403,226</u>
<i>Passed through Regional Office of Education #11</i>				
Covid 19 - American Rescue Plan - Elementary & Secondary School Emergency Relief - Homeless Children and Youth	84.425W	2022-4998-HM		<u>18,023</u>
<i>Passed through Regional Office of Education #39</i>				
Covid 19 - Social Emotional Learning and Trauma Response	84.425	2022-4998-SE		<u>5,481</u>
Total Education Stabilization Fund				<u>426,730</u>
<i>Passed through Regional Office of Education #11</i>				
Education for Homeless Children and Youth				
McKinney Education for Homeless Children	84.196A	2022-4920-00		<u>89,014</u>
<i>Passed through Regional Office of Education #47</i>				
Special Education - State Personnel Development				
IDEA - Improvement Grants - Part D	(M) 84.323A	2022-4631-00		217,474
Total Special Education - State Personnel Development				<u>217,474</u>
Total U.S. Department of Education			<u>617,101</u>	<u>2,391,216</u>
U.S. Department of Agriculture				
<i>Passed through Illinois State Board of Education</i>				
Child Nutrition Cluster				
National School Lunch Program	10.555	2021-4210-00		8,003
National School Lunch Program	10.555	2022-4210-00		12,605
National School Lunch Program				
Non-Cash Awards - Federal Commodities	10.555	None		3,011
Total National School Lunch Program				<u>23,619</u>
School Breakfast Program	10.553	2021-4220-00		672
School Breakfast Program	10.553	2022-4220-00		3,759
Total School Breakfast Program				<u>4,431</u>
Total Child Nutrition Cluster				<u>28,050</u>
Total U.S. Department of Agriculture				<u>28,050</u>
U.S. Department of Labor				
<i>Passed through Champaign County</i>				
WIOA Cluster				
WIOA Youth Activities				
Title I Youth Services under WIOA	17.259	2022-4000-00		73,614
Title I Youth Services under WIOA	17.259	2022-4000-00		30,242
Total WIOA Cluster				<u>103,856</u>
Total U.S. Department of Labor				<u>103,856</u>
TOTAL			<u>\$ 617,101</u>	<u>\$ 2,523,122</u>

(M) Program was audited as a major program.

The notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule.

**CHAMPAIGN AND FORD COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 9**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the schedule) includes the federal award activity of the Regional Office of Education No. 9 under programs of the federal government for the year ended June 30, 2022. The information in this schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirement for Federal Awards* (Uniform Guidance). Because this schedule presents only a selected portion of the operations of the Regional Office of Education No. 9, 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. 9.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the cash basis of accounting. 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. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The Regional Office of Education No. 9 has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 3 – LOANS/LOAN GUARANTEES/INTEREST SUBSIDIES

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

NOTE 4 – NON-CASH ASSISTANCE

The amount of federal commodities on the schedule is the value of federal commodities received by the Regional Office of Education No. 9 and priced as prescribed by the Illinois State Board of Education.

NOTE 5 – CHANGE IN REPORTING BASIS

For the fiscal year ended June 30, 2022, the Regional Office of Education No. 9 has presented the Schedule in accordance with the cash basis of accounting. This is a change from the fiscal year 2021 presentation, which was reported using the generally accepted accounting principles (GAAP). The following federal expenditures reported in the fiscal year 2022 cash basis financial statements are excluded in the fiscal year 2022 cash basis Schedule as they were already reported in the fiscal year 2021 Schedule on an accrual basis:

Program Title	Federal Assistance Listing Number	Amount
Elevating Special Educator Grants	84.323A	\$ 5,043
McKinney Education for Homeless Children	84.196A	346
IDEA- Improvement Grants- Part D	84.323A	6,280
Title I Youth Services under WIOA	17.259	13,058
Total		<u>\$ 24,727</u>