



STATE OF ILLINOIS  
**OFFICE OF THE  
AUDITOR GENERAL**

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**REGIONAL OFFICE OF EDUCATION #11**  
**CLARK, COLES, CUMBERLAND, DOUGLAS, EDGAR, MOULTRIE AND**  
**SHELBY COUNTIES**

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

**Release Date: May 10, 2023**

|                             |          |
|-----------------------------|----------|
| <b>FINDINGS THIS AUDIT:</b> | <b>0</b> |
| <b>FINDINGS LAST AUDIT:</b> | <b>1</b> |

**INTRODUCTION**

Our report covers the financial audit for the period ending June 30, 2022.

**AUDITORS' OPINION**

Our auditors state the Regional Office of Education #11's financial statements as of June 30, 2022 are fairly presented in all material respects.

This financial audit was conducted by the firm of West & Company, LLC.

**SIGNED ORIGINAL ON FILE**

\_\_\_\_\_  
JOE BUTCHER  
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

**SIGNED ORIGINAL ON FILE**

\_\_\_\_\_  
FRANK J. MAUTINO  
Auditor General

FJM:JMM

**REGIONAL OFFICE OF EDUCATION #11**  
**CLARK, COLES, CUMBERLAND, DOUGLAS, EDGAR, MOULTRIE AND**  
**SHELBY COUNTIES**

**FINANCIAL AUDIT**  
**For The Year Ended June 30, 2022**

|  | <b>FY 2022</b> | <b>FY 2021</b> |
|--|----------------|----------------|
| <b>TOTAL REVENUES</b>                    | \$3,795,046    | \$3,620,343    |
| Local Sources                            | \$463,647      | \$546,167      |
| % of Total Revenues                      | 12.22%         | 15.09%         |
| State Sources                            | \$2,532,490    | \$2,583,735    |
| % of Total Revenues                      | 66.73%         | 71.37%         |
| Federal Sources                          | \$798,909      | \$490,441      |
| % of Total Revenues                      | 21.05%         | 13.55%         |
| <b>TOTAL EXPENDITURES</b>                | \$3,212,880    | \$3,230,960    |
| Salaries and Benefits                    | \$1,827,300    | \$2,041,421    |
| % of Total Expenditures                  | 56.87%         | 63.18%         |
| Purchased Services                       | \$499,286      | \$404,289      |
| % of Total Expenditures                  | 15.54%         | 12.51%         |
| All Other Expenditures                   | \$886,294      | \$785,250      |
| % of Total Expenditures                  | 27.59%         | 24.30%         |
| <b>TOTAL NET POSITION</b>                | \$1,066,725    | \$484,559      |
| <b>INVESTMENT IN CAPITAL ASSETS</b>      | \$100,519      | \$48,835       |
| Percentages may not add due to rounding. |                |                |

| <b>REGIONAL SUPERINTENDENT</b>   |
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| During Audit Period: Dr. Kyle Thompson<br>Currently: Dr. Kyle Thompson |