



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

REGIONAL OFFICE OF EDUCATION #21
FRANKLIN, JOHNSON, MASSAC AND WILLIAMSON COUNTIES

FINANCIAL AUDIT (In Accordance with the Uniform Guidance)
For the Year Ended: June 30, 2024

Release Date: June 4, 2025

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	2

INTRODUCTION

Our report covers the financial audit for the period ending June 30, 2024.

AUDITORS' OPINION

Our auditors state the Regional Office of Education #21's financial statements as of June 30, 2024 are fairly presented in all material respects.

This financial audit was conducted by the firm of Adelfia 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 #21
FRANKLIN, JOHNSON, MASSAC AND WILLIAMSON COUNTIES

FINANCIAL AUDIT
(In Accordance with the Uniform Guidance)
For The Year Ended June 30, 2024

	FY 2024	FY 2023
TOTAL REVENUES	\$6,814,881	\$5,784,115
Local Sources	\$1,994,743	\$1,690,446
% of Total Revenues	29.27%	29.23%
State Sources	\$2,184,214	\$1,570,498
% of Total Revenues	32.05%	27.15%
Federal Sources	\$2,635,924	\$2,523,171
% of Total Revenues	38.68%	43.62%
TOTAL EXPENDITURES	\$5,444,510	\$5,176,028
Salaries and Benefits	\$2,517,597	\$2,417,042
% of Total Expenditures	46.24%	46.70%
Purchased Services	\$1,267,276	\$988,939
% of Total Expenditures	23.28%	19.11%
All Other Expenditures	\$1,659,637	\$1,770,047
% of Total Expenditures	30.48%	34.20%
TOTAL NET POSITION	\$4,160,594	\$2,790,223
INVESTMENT IN CAPITAL ASSETS	\$0	\$0
Percentages may not add due to rounding.		

REGIONAL SUPERINTENDENT
During Audit Period: Honorable Lorie LeQuatte
Currently: Honorable Lorie LeQuatte