



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Christopher B. Meister, Auditor General

SUMMARY REPORT DIGEST

REGIONAL OFFICE OF EDUCATION #12
CLAY, CRAWFORD, JASPER, LAWRENCE, AND RICHLAND COUNTIES

FINANCIAL AUDIT
For the Year Ended: June 30, 2025

Release Date: May 27, 2026

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

Our report covers the financial audit for the period ending June 30, 2025.

AUDITORS' OPINION

Our auditors state the Regional Office of Education #12's financial statements as of June 30, 2025 are fairly presented in all material respects.

This financial audit was conducted by the firm of GW & Associates PC.

SIGNED ORIGINAL ON FILE

TRICIA WAGNER
Division Director

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

SIGNED ORIGINAL ON FILE

CHRISTOPHER B. MEISTER
Auditor General

CBM:BAO

REGIONAL OFFICE OF EDUCATION #12
CLAY, CRAWFORD, JASPER, LAWRENCE AND RICHLAND COUNTIES

FINANCIAL AUDIT
For The Year Ended June 30, 2025

	FY 2025	FY 2024
TOTAL REVENUES	\$2,839,432	\$2,440,724
Local Sources	\$341,840	\$382,245
% of Total Revenues	12.04%	15.66%
State Sources	\$2,273,944	\$1,867,787
% of Total Revenues	80.08%	76.53%
Federal Sources	\$223,648	\$190,692
% of Total Revenues	7.88%	7.81%
TOTAL EXPENDITURES	\$2,551,897	\$2,164,325
Salaries and Benefits	\$1,714,227	\$1,556,295
% of Total Expenditures	67.17%	71.91%
Purchased Services	\$408,048	\$453,523
% of Total Expenditures	15.99%	20.95%
All Other Expenditures	\$429,622	\$154,507
% of Total Expenditures	16.84%	7.14%
TOTAL NET POSITION	\$3,238,138	\$2,950,603
INVESTMENT IN CAPITAL ASSETS	\$136,880	\$175,895
Percentages may not add due to rounding.		

REGIONAL SUPERINTENDENT
During Audit Period: Honorable Jeremy Brush Currently: Honorable Jeremy Brush