



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, 2021**

Release Date: July 27, 2022

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	2

INTRODUCTION

Our report covers the financial audit for the period ending June 30, 2021.

AUDITORS' OPINION

Our auditors state the Regional Office of Education #21's financial statements as of June 30, 2021 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, 2021

	FY 2021	FY 2020
TOTAL REVENUES	\$3,142,772	\$3,605,376
Local Sources	\$1,090,295	\$1,236,105
% of Total Revenues	34.69%	34.29%
State Sources	\$1,205,244	\$1,851,835
% of Total Revenues	38.35%	51.36%
Federal Sources	\$847,233	\$517,436
% of Total Revenues	26.96%	14.35%
TOTAL EXPENDITURES	\$2,542,583	\$2,584,581
Salaries and Benefits	\$1,455,108	\$1,606,337
% of Total Expenditures	57.23%	62.15%
Purchased Services	\$388,638	\$398,117
% of Total Expenditures	15.29%	15.40%
All Other Expenditures	\$698,837	\$580,127
% of Total Expenditures	27.49%	22.45%
TOTAL NET POSITION	\$1,587,173 ¹	(\$1,430,409)
INVESTMENT IN CAPITAL ASSETS	\$0	\$51,192
¹ The FY 2021 beginning net position was restated by \$2,417,393 due to a change in accounting principle from generally accepted accounting principles (GAAP) basis to cash basis of accounting. Percentages may not add due to rounding.		

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