



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, 2022

Release Date: July 25, 2023

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

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

AUDITORS' OPINION

Our auditors state the Regional Office of Education #21's financial statements as of June 30, 2022 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, 2022

	FY 2022	FY 2021
TOTAL REVENUES	\$4,119,428	\$3,142,772
Local Sources	\$1,315,511	\$1,090,295
% of Total Revenues	31.93%	34.69%
State Sources	\$1,233,421	\$1,205,244
% of Total Revenues	29.94%	38.35%
Federal Sources	\$1,570,496	\$847,233
% of Total Revenues	38.12%	26.96%
TOTAL EXPENDITURES	\$3,524,465	\$2,542,583
Salaries and Benefits	\$1,862,527	\$1,455,108
% of Total Expenditures	52.85%	57.23%
Purchased Services	\$801,010	\$388,638
% of Total Expenditures	22.73%	15.29%
All Other Expenditures	\$860,928	\$698,837
% of Total Expenditures	24.43%	27.49%
TOTAL NET POSITION	\$2,182,136	\$1,587,173
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