



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**REGIONAL OFFICE OF EDUCATION #1**  
**ADAMS, BROWN, CASS, MORGAN, PIKE AND SCOTT COUNTIES**

**FINANCIAL AUDIT (In Accordance with the Uniform Guidance)**  
**For the Year Ended: June 30, 2023**

**Release Date: April 24, 2024**

<b>FINDINGS THIS AUDIT:</b>	<b>0</b>
<b>FINDINGS LAST AUDIT:</b>	<b>0</b>

**INTRODUCTION**

Our report covers the financial audit for the period ending June 30, 2023.

**AUDITORS' OPINION**

Our auditors state the Regional Office of Education #1's financial statements as of June 30, 2023 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:JRB

**REGIONAL OFFICE OF EDUCATION #1**  
**ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES**

**FINANCIAL AUDIT**  
**(In Accordance with the Uniform Guidance)**  
**For The Year Ended June 30, 2023**

	<b>FY 2023</b>	<b>FY 2022</b>
<b>TOTAL REVENUES</b>	\$4,810,347	\$3,931,744
Local Sources	\$1,197,528	\$778,757
% of Total Revenues	24.89%	19.81%
State Sources	\$2,429,252	\$2,178,526
% of Total Revenues	50.50%	55.41%
Federal Sources	\$1,183,567	\$974,461
% of Total Revenues	24.60%	24.78%
<b>TOTAL EXPENDITURES</b>	\$4,657,801	\$3,907,383
Salaries and Benefits	\$2,286,803	\$1,911,088
% of Total Expenditures	49.10%	48.91%
Purchased Services	\$885,423	\$789,272
% of Total Expenditures	19.01%	20.20%
All Other Expenditures	\$1,485,575	\$1,207,023
% of Total Expenditures	31.89%	30.89%
<b>TOTAL NET POSITION</b>	\$2,379,833	\$2,227,287
<b>INVESTMENT IN CAPITAL ASSETS</b>	\$0	\$0
Percentages may not add due to rounding.		

<b>REGIONAL SUPERINTENDENT</b>
During Audit Period: Honorable Jill Reis Currently: Honorable Jill Reis