



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**REGIONAL OFFICE OF EDUCATION #17**  
**DEWITT, LIVINGSTON, LOGAN AND MCLEAN COUNTIES**

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

**Release Date: June 5, 2024**

<b>FINDINGS THIS AUDIT:</b>	<b>0</b>
<b>FINDINGS LAST AUDIT:</b>	<b>2</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 #17'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**

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FRANK J. MAUTINO  
Auditor General

FJM:BAO

**REGIONAL OFFICE OF EDUCATION #17**  
**DEWITT, LIVINGSTON, LOGAN AND MCLEAN 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>	\$11,310,616	\$8,442,592
Local Sources	\$5,177,614	\$3,583,477
% of Total Revenues	45.78%	42.45%
State Sources	\$4,448,786	\$3,183,277
% of Total Revenues	39.33%	37.70%
Federal Sources	\$1,684,216	\$1,675,838
% of Total Revenues	14.89%	19.85%
<b>TOTAL EXPENDITURES</b>	\$9,531,842	\$7,317,163
Salaries and Benefits	\$3,999,746	\$2,874,132
% of Total Expenditures	41.96%	39.28%
Purchased Services	\$3,330,123	\$2,831,099
% of Total Expenditures	34.94%	38.69%
All Other Expenditures	\$2,201,973	\$1,611,932
% of Total Expenditures	23.10%	22.03%
<b>TOTAL NET POSITION</b>	\$6,744,059	\$4,956,805
<b>INVESTMENT IN CAPITAL ASSETS</b>	\$1,595,460	\$878,744
<sup>1</sup> The FY23 beginning net position was restated by \$8,480 due to a reclassification.		
Percentages may not add due to rounding.		

<b>REGIONAL SUPERINTENDENT</b>
During Audit Period: Honorable Mark Jontry
Currently: Honorable Mark Jontry