



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, 2025

Release Date: April 22, 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 #21's financial statements as of June 30, 2025 are fairly presented in all material respects.

This financial audit was conducted by the firm of Adelfia LLC.

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

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, 2025

	FY 2025	FY 2024
TOTAL REVENUES	\$7,443,832	\$6,814,881
Local Sources	\$2,851,917	\$1,994,743
% of Total Revenues	38.31%	29.27%
State Sources	\$2,668,282	\$2,184,214
% of Total Revenues	35.85%	32.05%
Federal Sources	\$1,923,633	\$2,635,924
% of Total Revenues	25.84%	38.68%
TOTAL EXPENDITURES	\$6,255,222	\$5,444,510
Salaries and Benefits	\$3,391,312	\$2,517,597
% of Total Expenditures	54.22%	46.24%
Purchased Services	\$1,013,480	\$1,267,276
% of Total Expenditures	16.20%	23.28%
All Other Expenditures	\$1,850,430	\$1,659,637
% of Total Expenditures	29.58%	30.48%
TOTAL NET POSITION	\$5,349,204	\$4,160,594
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