



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**REGIONAL OFFICE OF EDUCATION #45**  
**MONROE AND RANDOLPH COUNTIES**

**FINANCIAL AUDIT**  
**For the Year Ended: June 30, 2022**

**Release Date: May 10, 2023**

<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, 2022.

**AUDITORS' OPINION**

Our auditors state the Regional Office of Education #45's financial statements as of June 30, 2022 are fairly presented in all material respects.

This financial audit was conducted by the firm of Kemper CPA Group LLP.

**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:JRB

**REGIONAL OFFICE OF EDUCATION #45**  
**MONROE AND RANDOLPH COUNTIES**

**FINANCIAL AUDIT**  
**For The Year Ended June 30, 2022**

	<b>FY 2022</b>	<b>FY 2021</b>
<b>TOTAL REVENUES</b>	\$2,090,952	\$1,798,061
Local Sources	\$909,945	\$642,758
% of Total Revenues	43.52%	35.75%
State Sources	\$1,021,466	\$1,045,687
% of Total Revenues	48.85%	58.16%
Federal Sources	\$159,541	\$109,616
% of Total Revenues	7.63%	6.10%
<b>TOTAL EXPENDITURES</b>	\$1,335,478	\$1,331,318
Salaries and Benefits	\$955,734	\$1,014,056
% of Total Expenditures	71.56%	76.17%
Purchased Services	\$209,558	\$190,712
% of Total Expenditures	15.69%	14.33%
All Other Expenditures	\$170,186	\$126,550
% of Total Expenditures	12.74%	9.51%
<b>TOTAL NET POSITION</b>	\$1,424,593	\$669,119
<b>INVESTMENT IN CAPITAL ASSETS</b>	\$79,599	\$33,127
Percentages may not add due to rounding.		

<b>REGIONAL SUPERINTENDENT</b>
During Audit Period: Honorable Kelton Davis Currently: Honorable Kelton Davis