



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

Christopher B. Meister, Auditor General

SUMMARY REPORT DIGEST

REGIONAL OFFICE OF EDUCATION #45
MONROE AND RANDOLPH COUNTIES

FINANCIAL AUDIT

For the Year Ended: June 30, 2025

Release Date: July 22, 2026

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	1

INTRODUCTION

Our report covers the financial audit for the period ending June 30, 2025.

AUDITORS' OPINION

Our auditors state the Regional Office of Education #45's financial statements as of June 30, 2025 are fairly presented in all material respects.

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

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

CHRISTOPHER B. MEISTER
Auditor General

CBM:JRB

REGIONAL OFFICE OF EDUCATION #45
MONROE AND RANDOLPH COUNTIES

FINANCIAL AUDIT
For The Year Ended June 30, 2025

	FY 2025	FY 2024
TOTAL REVENUES	\$2,681,499	\$2,861,047
Local Sources	\$1,097,945	\$962,969
% of Total Revenues	40.95%	33.66%
State Sources	\$1,398,924	\$1,467,988
% of Total Revenues	52.17%	51.31%
Federal Sources	\$184,630	\$430,090
% of Total Revenues	6.89%	15.03%
TOTAL EXPENDITURES	\$2,865,840	\$2,074,545
Salaries and Benefits	\$2,179,592	\$1,468,093
% of Total Expenditures	76.05%	70.77%
Purchased Services	\$388,496	\$394,071
% of Total Expenditures	13.56%	19.00%
All Other Expenditures	\$297,752	\$212,381
% of Total Expenditures	10.39%	10.24%
TOTAL NET POSITION	\$2,828,627	\$3,012,968
INVESTMENT IN CAPITAL ASSETS	\$1,208,499	\$1,281,821
Percentages may not add due to rounding.		

REGIONAL SUPERINTENDENT
During Audit Period: Honorable Kelton Davis Currently: Honorable Ryan McClellan