



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**REGIONAL OFFICE OF EDUCATION #39**  
**MACON AND PIATT COUNTIES**

**FINANCIAL AUDIT**  
**For the Year Ended: June 30, 2017**

**Release Date: June 12, 2018**

<b>FINDINGS THIS AUDIT:</b>	<b>0</b>
<b>FINDINGS LAST AUDIT:</b>	<b>1</b>

**INTRODUCTION**

Our report covers the financial audit for the period ending June 30, 2017.

**AUDITORS' OPINION**

Our auditors state the Regional Office of Education #39's financial statements as of June 30, 2017 are fairly presented in all material respects.

This financial report was conducted by the firm of West & Company, LLC.

**SIGNED ORIGINAL ON FILE**

\_\_\_\_\_  
KELLY MITTELSTAEDT  
Audit Manager

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

{Revenues and expenditures are summarized on the reverse page.}

**REGIONAL OFFICE OF EDUCATION #39**  
**MACON AND PIATT COUNTIES**

**FINANCIAL AUDIT**  
**For The Year Ended June 30, 2017**

	<b>FY 2017</b>	<b>FY 2016</b>
<b>TOTAL REVENUES</b>	\$6,901,083	\$5,472,009
Local Sources	\$2,130,128	\$1,624,058
% of Total Revenues	30.87%	29.68%
State Sources	\$4,737,185	\$3,813,422
% of Total Revenues	68.64%	69.69%
Federal Sources	\$33,770	\$34,529
% of Total Revenues	.49%	.63%
<b>TOTAL EXPENDITURES</b>	\$5,751,748	\$5,134,041
Salaries and Benefits	\$4,182,432	\$3,804,064
% of Total Expenditures	72.72%	74.09%
Purchased Services	\$1,462,505	\$1,205,121
% of Total Expenditures	25.43%	23.47%
All Other Expenditures	\$106,811	\$124,856
% of Total Expenditures	1.86%	2.43%
<b>TOTAL NET POSITION</b>	\$1,538,540	\$389,205
<b>INVESTMENT IN CAPITAL ASSETS</b>	\$21,663 <sup>1</sup>	\$24,513
<sup>1</sup> Capital asset amounts include debt associated with a capital lease. Percentages may not add due to rounding.		

<b>REGIONAL SUPERINTENDENT</b>
During Audit Period: Honorable Matthew Snyder Currently: Honorable Matthew Snyder