



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

REGIONAL OFFICE OF EDUCATION #35
LASALLE, MARSHALL AND PUTNAM COUNTIES

**FINANCIAL AUDIT (In Accordance with the Uniform
Guidance)**

For the Year Ended: June 30, 2024

Release Date: February 19, 2025

FINDINGS THIS AUDIT:	0
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FINDINGS LAST AUDIT:	0
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INTRODUCTION

Our report covers the financial audit for the period ending June 30, 2024.

AUDITORS' OPINION

Our auditors state the Regional Office of Education #35's financial statements as of June 30, 2024 are fairly presented in all material respects.

This financial audit was conducted by the firm of MCK CPAs & Advisors.



JOE BUTCHER
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.



FRANK J. MAUTINO
Auditor General

FJM:BAO

REGIONAL OFFICE OF EDUCATION #35
LASALLE, MARSHALL AND PUTNAM COUNTIES

FINANCIAL AUDIT
(In Accordance with the Uniform Guidance)
For The Year Ended June 30, 2024

	FY 2024	FY 2023
TOTAL REVENUES	\$4,147,220	\$3,775,019
Local Sources	\$1,871,432	\$863,868
% of Total Revenues	45.12%	22.88%
State Sources	\$1,399,378	\$2,048,874
% of Total Revenues	33.74%	54.27%
Federal Sources	\$876,410	\$862,277
% of Total Revenues	21.13%	22.84%
TOTAL EXPENDITURES	\$3,427,960	\$2,840,438
Salaries and Benefits	\$2,597,323	\$1,923,058
% of Total Expenditures	75.77%	67.70%
Purchased Services	\$612,522	\$502,755
% of Total Expenditures	17.87%	17.70%
All Other Expenditures	\$218,115	\$414,625
% of Total Expenditures	6.36%	14.60%
TOTAL NET POSITION	\$3,289,944 ¹	\$2,522,994
INVESTMENT IN CAPITAL ASSETS	\$9,894	\$13,839
¹ The FY24 beginning net position was restated by \$47,690 as a result of an IMRF compliance audit adjustment. Percentages may not add due to rounding.		

REGIONAL SUPERINTENDENT
During Audit Period: Honorable Christopher B. Dvorak Currently: Honorable Christopher B. Dvorak