



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
For the Year Ended: June 30, 2025

Release Date: December 10, 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, 2025.

AUDITORS' OPINION

Our auditors state the Regional Office of Education #35's financial statements as of June 30, 2025 are fairly presented in all material respects.

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

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

FRANK J. MAUTINO
Auditor General

FJM:BAO

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

FINANCIAL AUDIT
For The Year Ended June 30, 2025

	FY 2025	FY 2024
TOTAL REVENUES	\$3,370,425	\$4,147,220
Local Sources	\$849,150	\$1,871,432
% of Total Revenues	25.19%	45.12%
State Sources	\$1,907,375	\$1,399,378
% of Total Revenues	56.59%	33.74%
Federal Sources	\$613,900	\$876,410
% of Total Revenues	18.21%	21.13%
TOTAL EXPENDITURES	\$4,173,856	\$3,427,960
Salaries and Benefits	\$3,289,024	\$2,597,323
% of Total Expenditures	78.80%	75.77%
Purchased Services	\$545,526	\$612,522
% of Total Expenditures	13.07%	17.87%
All Other Expenditures	\$339,306	\$218,115
% of Total Expenditures	8.13%	6.36%
TOTAL NET POSITION	\$2,695,760	\$3,289,944
INVESTMENT IN CAPITAL ASSETS	\$0	\$9,894
¹ The FY25 beginning net position was restated by \$209,247 as a result of changing to the cash basis of accounting. Percentages may not add due to rounding.		

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