



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

REGIONAL OFFICE OF EDUCATION #11
CLARK, COLES, CUMBERLAND, DOUGLAS, EDGAR, MOULTRIE AND
SHELBY COUNTIES

FINANCIAL AUDIT
For the Year Ended: June 30, 2018

Release Date: May 23, 2019

FINDINGS THIS AUDIT: 0

FINDINGS LAST AUDIT: 0

INTRODUCTION

Our report covers the financial audit for the period ending June 30, 2018.

AUDITORS' OPINION

Our auditors state the Regional Office of Education #11's financial statements as of June 30, 2018 are fairly presented in all material respects.

This financial audit 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 #11
CLARK, COLES, CUMBERLAND, DOUGLAS, EDGAR, MOULTRIE AND
SHELBY COUNTIES

FINANCIAL AUDIT
For The Year Ended June 30, 2018

	FY 2018	FY 2017
TOTAL REVENUES	\$3,147,865	\$2,664,481
Local Sources	\$484,772	\$344,238
% of Total Revenues	15.40%	12.92%
State Sources	\$2,143,570	\$1,950,312
% of Total Revenues	68.10%	73.20%
Federal Sources	\$519,523	\$369,931
% of Total Revenues	16.50%	13.88%
TOTAL EXPENDITURES	\$3,192,740	\$2,663,549
Salaries and Benefits	\$2,144,769	\$1,774,340
% of Total Expenditures	67.18%	66.62%
Purchased Services	\$377,189	\$347,213
% of Total Expenditures	11.81%	13.04%
All Other Expenditures	\$670,782	\$541,996
% of Total Expenditures	21.01%	20.35%
TOTAL NET POSITION	(\$58,872) ¹	\$666,530
INVESTMENT IN CAPITAL ASSETS	\$41,716	\$36,576
¹ The FY 2018 beginning net position was restated by (\$680,527) due to a prior period adjustment for new reporting requirements for other postemployment benefits. Percentages may not add due to rounding.		

REGIONAL SUPERINTENDENT
During Audit Period: Honorable Dr. Bobbi Mattingly Currently: Honorable Dr. Bobbi Mattingly