



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**REGIONAL OFFICE OF EDUCATION #31**  
**KANE COUNTY**

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

**Release Date: June 28, 2018**

<b>FINDINGS THIS AUDIT:</b>	<b>0</b>
<b>FINDINGS LAST AUDIT:</b>	<b>3</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 #31's financial statements as of June 30, 2017 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:KJM

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

**REGIONAL OFFICE OF EDUCATION #31**  
**KANE COUNTY**

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

	<b>FY 2017</b>	<b>FY 2016</b>
<b>TOTAL REVENUES</b>	\$5,793,564	\$4,911,942
Local Sources	\$1,254,987	\$1,202,531
% of Total Revenues	21.66%	24.48%
State Sources	\$4,357,165	\$3,561,173
% of Total Revenues	75.21%	72.50%
Federal Sources	\$181,412	\$148,238
% of Total Revenues	3.13%	3.02%
<b>TOTAL EXPENDITURES</b>	\$5,194,110	\$4,497,029
Salaries and Benefits	\$2,258,388	\$2,162,102
% of Total Expenditures	43.48%	48.08%
Purchased Services	\$1,169,083	\$1,107,921
% of Total Expenditures	22.51%	24.64%
All Other Expenditures	\$1,766,639	\$1,227,006
% of Total Expenditures	34.01%	27.28%
<b>TOTAL NET POSITION</b>	\$8,431,550	\$7,832,096
<b>INVESTMENT IN CAPITAL ASSETS</b>	\$139,413 <sup>1</sup>	\$150,682
<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 Patricia Dal Santo Currently: Honorable Patricia Dal Santo