



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

William G. Holland, Auditor General

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**SUMMARY REPORT DIGEST**

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

**FINANCIAL AUDIT**  
**For the Year Ended: June 30, 2012**

**Release Date: January 30, 2013**

**Summary of Findings:**

<b>Total this audit:</b>	<b>0</b>
<b>Total last audit:</b>	<b>0</b>
<b>Repeated from last audit:</b>	<b>0</b>

**INTRODUCTION**

Our report covers the financial audit for the period ending June 30, 2012.

**AUDITORS' OPINION**

Our auditors state the Regional Office of Education #39's financial statements as of June 30, 2012 are fairly presented in all material respects.

A handwritten signature in blue ink, appearing to read 'William G. Holland', written over a horizontal line.

WILLIAM G. HOLLAND  
Auditor General

WGH:JRB

AUDITORS ASSIGNED: Kemper CPA Group, LLP were our special assistant auditors for this audit.

{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, 2012**

	<b>FY 2012</b>	<b>FY 2011</b>
<b>TOTAL REVENUES</b>	\$6,813,155	\$5,359,381
Local Sources	\$3,451,172	\$1,808,848
% of Total Revenues	50.65%	33.75%
State Sources	\$3,178,609	\$3,068,280
% of Total Revenues	46.65%	57.25%
Federal Sources	\$183,374	\$482,253
% of Total Revenues	2.69%	9.00%
<b>TOTAL EXPENDITURES</b>	\$6,787,683	\$5,163,073
Salaries and Benefits	\$5,059,034	\$3,596,241
% of Total Expenditures	74.53%	69.65%
Purchased Services	\$1,556,945	\$1,319,628
% of Total Expenditures	22.94%	25.56%
All Other Expenditures	\$171,704	\$247,204
% of Total Expenditures	2.53%	4.79%
<b>TOTAL NET ASSETS</b>	\$2,986,617	\$2,961,145 <sup>1</sup>
<b>INVESTMENT IN CAPITAL ASSETS</b>	\$78,257	\$83,204
<sup>1</sup> Includes a (\$590) restatement of the FY 2011 beginning net asset balance. Percentages may not add due to rounding.		

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