



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 #10**  
**CHRISTIAN AND MONTGOMERY COUNTIES**

**FINANCIAL AUDIT**  
**For the Year Ended: June 30, 2013**

**Release Date: March 26, 2014**

**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, 2013.

**AUDITORS' OPINION**

Our auditors state the Regional Office of Education #10's financial statements as of June 30, 2013 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:KJM

AUDITORS ASSIGNED: Kemper CPA Group LLP were our special assistant auditors.

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

**REGIONAL OFFICE OF EDUCATION #10**  
**CHRISTIAN AND MONTGOMERY COUNTIES**

**FINANCIAL AUDIT**  
**For The Year Ended June 30, 2013**

	<b>FY 2013</b>	<b>FY 2012</b>
<b>TOTAL REVENUES</b>	\$1,407,296	\$1,193,980
Local Sources	\$241,180	\$261,857
% of Total Revenues	17.14%	21.93%
State Sources	\$1,055,949	\$868,897
% of Total Revenues	75.03%	72.77%
Federal Sources	\$110,167	\$63,226
% of Total Revenues	7.83%	5.30%
<b>TOTAL EXPENDITURES</b>	\$1,443,283	\$1,232,787
Salaries and Benefits	\$922,424	\$757,758
% of Total Expenditures	63.91%	61.47%
Purchased Services	\$446,615	\$405,202
% of Total Expenditures	30.94%	32.87%
All Other Expenditures	\$74,244	\$69,827
% of Total Expenditures	5.14%	5.66%
<b>TOTAL NET POSITION</b>	\$102,965	\$138,952
<b>INVESTMENT IN CAPITAL ASSETS</b>	\$11,066	\$16,483
Percentages may not add due to rounding.		

<b>REGIONAL SUPERINTENDENT</b>
During Audit Period: Honorable Marchelle Kassebaum Currently: Honorable Marchelle Kassebaum