



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

REGIONAL OFFICE OF EDUCATION #17
DEWITT, LIVINGSTON, LOGAN, AND MCLEAN COUNTIES

**FINANCIAL AUDIT (In Accordance with the Uniform
Guidance)**
For the Year Ended: June 30, 2016

Release Date: June 8, 2017

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	3

INTRODUCTION

Our report covers the financial audit for the period ending June 30, 2016.

AUDITORS' OPINION

Our auditors state the Regional Office of Education #17's financial statements as of June 30, 2016 are fairly presented in all material respects.

This financial audit was conducted by the firm of Kemper CPA Group, LLP.

SIGNED ORIGINAL ON FILE

AMEEN DADA
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:KJM

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

REGIONAL OFFICE OF EDUCATION #17
DEWITT, LIVINGSTON, LOGAN, AND MCLEAN COUNTIES

FINANCIAL AUDIT
(In accordance with the Uniform Guidance)
For The Year Ended June 30, 2016

	FY 2016	FY 2015
TOTAL REVENUES	\$5,060,582	\$4,340,332
Local Sources	\$1,557,919	\$1,330,234
% of Total Revenues	30.79%	30.65%
State Sources	\$2,621,004	\$2,543,422
% of Total Revenues	51.79%	58.60%
Federal Sources	\$881,659	\$466,676
% of Total Revenues	17.42%	10.75%
TOTAL EXPENDITURES	\$5,632,504	\$4,500,783
Salaries and Benefits	\$4,213,286	\$3,355,685
% of Total Expenditures	74.80%	74.55%
Purchased Services	\$999,792	\$702,468
% of Total Expenditures	17.75%	15.61%
All Other Expenditures	\$419,426	\$577,203
% of Total Expenditures	7.45%	9.83%
TOTAL NET POSITION	\$1,993,887 ¹	\$2,505,864
INVESTMENT IN CAPITAL ASSETS	\$407,070 ²	\$445,690
Percentages may not add due to rounding. ¹ The FY 2016 beginning net position was restated by \$59,945 due to a prior period adjustment related to the merger of Logan County from ROE #38 into ROE #17. ² Capital asset amounts include debt associated with a capital lease.		

REGIONAL SUPERINTENDENT
During Audit Period: Honorable Mark Jontry Currently: Honorable Mark Jontry