



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

REGIONAL OFFICE OF EDUCATION #35
LASALLE, MARSHALL AND PUTNAM COUNTIES

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

Release Date: May 3, 2017

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	1

INTRODUCTION

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

AUDITORS' OPINION

Our auditors state the Regional Office of Education #35's financial statements as of June 30, 2016 are fairly presented in all material respects.

This financial audit was conducted by the firm of Sulaski and Webb, CPAs.

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 #35
LASALLE, MARSHALL, AND PUTNAM COUNTIES

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

	FY 2016	FY 2015
TOTAL REVENUES	\$2,649,451	\$1,793,672
Local Sources	\$654,317	\$354,637
% of Total Revenues	24.70%	19.77%
State Sources	\$1,193,917	\$1,311,004
% of Total Revenues	45.06%	73.09%
Federal Sources	\$801,217	\$128,031
% of Total Revenues	30.24%	7.14%
TOTAL EXPENDITURES	\$2,479,250	\$1,773,212
Salaries and Benefits	\$1,845,400	\$1,408,409
% of Total Expenditures	74.43%	79.43%
Purchased Services	\$539,803	\$288,596
% of Total Expenditures	21.77%	16.28%
All Other Expenditures	\$94,047	\$76,207
% of Total Expenditures	3.79%	4.30%
TOTAL NET POSITION	\$1,193,314 ¹	\$915,886
INVESTMENT IN CAPITAL ASSETS	\$0	\$0
¹ The FY 2016 beginning net position was restated by \$107,227 due to a prior period adjustment related to the merger of Marshall & Putnam Counties from ROE #43 into ROE #35. Percentages may not add due to rounding.		

REGIONAL SUPERINTENDENT
During Audit Period: Honorable Christopher B. Dvorak Currently: Honorable Christopher B. Dvorak