



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

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

**FINANCIAL AUDIT (In Accordance with the Uniform  
Guidance)**  
**For the Year Ended: June 30, 2023**

**Release Date: February 14, 2024**

<b>FINDINGS THIS AUDIT:</b>	<b>0</b>
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<b>FINDINGS LAST AUDIT:</b>	<b>0</b>
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**INTRODUCTION**

Our report covers the financial audit for the period ending June 30, 2023.

**AUDITORS' OPINION**

Our auditors state the Regional Office of Education #35's financial statements as of June 30, 2023 are fairly presented in all material respects.

This financial audit was conducted by the firm of MCK CPAs & Advisors.

**SIGNED ORIGINAL ON FILE**

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JOE BUTCHER  
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

**SIGNED ORIGINAL ON FILE**

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FRANK J. MAUTINO  
Auditor General

FJM:BAO

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

**FINANCIAL AUDIT**  
**(In Accordance with the Uniform Guidance)**  
**For The Year Ended June 30, 2023**

	<b>FY 2023</b>	<b>FY 2022</b>
<b>TOTAL REVENUES</b>	\$3,775,019	\$2,875,351
Local Sources	\$863,868	\$1,050,489
% of Total Revenues	22.88%	36.53%
State Sources	\$2,048,874	\$1,253,084
% of Total Revenues	54.27%	43.58%
Federal Sources	\$862,277	\$571,778
% of Total Revenues	22.84%	19.89%
<b>TOTAL EXPENDITURES</b>	\$2,840,438	\$2,120,859
Salaries and Benefits	\$1,923,058	\$1,461,128
% of Total Expenditures	67.70%	68.89%
Purchased Services	\$502,755	\$242,501
% of Total Expenditures	17.70%	11.43%
All Other Expenditures	\$414,625	\$417,230
% of Total Expenditures	14.60%	19.67%
<b>TOTAL NET POSITION</b>	\$2,522,994	\$1,588,413
<b>INVESTMENT IN CAPITAL ASSETS</b>	\$13,839	\$6,450
Percentages may not add due to rounding.		

<b>REGIONAL SUPERINTENDENT</b>
During Audit Period: Honorable Christopher B. Dvorak Currently: Honorable Christopher B. Dvorak