



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

William G. Holland, Auditor General

**SUMMARY REPORT DIGEST**

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

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

**Release Date: February 11, 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 #39's financial statements as of June 30, 2013 are fairly presented in all material respects.

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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, 2013**

	<b>FY 2013</b>	<b>FY 2012</b>
<b>TOTAL REVENUES</b>	\$5,593,718	\$6,813,155
Local Sources	\$2,379,774	\$3,451,172
% of Total Revenues	42.54%	50.65%
State Sources	\$3,074,097	\$3,178,609
% of Total Revenues	54.96%	46.65%
Federal Sources	\$139,847	\$183,374
% of Total Revenues	2.50%	2.69%
<b>TOTAL EXPENDITURES</b>	\$5,719,901	\$6,787,683
Salaries and Benefits	\$4,533,105	\$5,059,034
% of Total Expenditures	79.25%	74.53%
Purchased Services	\$1,047,087	\$1,556,945
% of Total Expenditures	18.31%	22.94%
All Other Expenditures	\$139,709	\$171,704
% of Total Expenditures	2.44%	2.53%
<b>TOTAL NET POSITION</b>	\$2,860,434	\$2,986,617
<b>INVESTMENT IN CAPITAL ASSETS</b>	\$44,481	\$78,257
Percentages may not add due to rounding.		

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