



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, 2014**

**Release Date: January 22, 2015**

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

**INTRODUCTION**

Our report covers the financial audit for the period ending June 30, 2014.

**AUDITORS' OPINION**

Our auditors state the Regional Office of Education #39's financial statements as of June 30, 2014 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: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, 2014**

	<b>FY 2014</b>	<b>FY 2013</b>
<b>TOTAL REVENUES</b>	\$4,941,887	\$5,593,718
Local Sources	\$1,424,947	\$2,379,774
% of Total Revenues	28.83%	42.54%
State Sources	\$3,402,836	\$3,074,097
% of Total Revenues	68.86%	54.96%
Federal Sources	\$114,104	\$139,847
% of Total Revenues	2.31%	2.50%
<b>TOTAL EXPENDITURES</b>	\$5,091,215	\$5,719,901
Salaries and Benefits	\$4,141,099	\$4,533,105
% of Total Expenditures	81.34%	79.25%
Purchased Services	\$823,244	\$1,047,087
% of Total Expenditures	16.17%	18.31%
All Other Expenditures	\$126,872	\$139,709
% of Total Expenditures	2.49%	2.44%
<b>TOTAL NET POSITION</b>	\$2,711,106	\$2,860,434
<b>INVESTMENT IN CAPITAL ASSETS</b>	\$29,340	\$44,481
Percentages may not add due to rounding.		

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