



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

William G. Holland, Auditor General

SUMMARY REPORT DIGEST

REGIONAL OFFICE OF EDUCATION #45
MONROE AND RANDOLPH COUNTIES

**FINANCIAL AUDIT (In accordance with the Single
Audit Act and OMB Circular A-133)
For the Year Ended: June 30, 2013
Release Date: March 26, 2014**

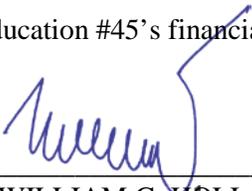
Summary of Findings:
Total this audit: 0
Total last audit: 1
Repeated from last audit: 0

INTRODUCTION

Our report covers the financial audit for the period ending June 30, 2013.

AUDITORS' OPINION

Our auditors state the Regional Office of Education #45's financial statements as of June 30, 2013 are fairly presented in all material respects.



WILLIAM G. HOLLAND
Auditor General

WGH:JRB

AUDITORS ASSIGNED: Kemper CPA Group, LLP were our special assistant auditors.

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

REGIONAL OFFICE OF EDUCATION #45
MONROE AND RANDOLPH COUNTIES

FINANCIAL AUDIT
(In accordance with the Single Audit Act and OMB Circular A-133)
For The Year Ended June 30, 2013

	FY 2013	FY 2012
TOTAL REVENUES	\$1,817,769	\$2,109,076
Local Sources	\$452,524	\$613,214
% of Total Revenues	24.89%	29.08%
State Sources	\$706,289	\$680,352
% of Total Revenues	38.85%	32.26%
Federal Sources	\$658,956	\$815,510
% of Total Revenues	36.25%	38.67%
TOTAL EXPENDITURES		
Salaries and Benefits	\$1,176,370	\$1,171,917
% of Total Expenditures	63.30%	58.02%
Purchased Services	\$410,013	\$371,844
% of Total Expenditures	22.06%	18.41%
All Other Expenditures	\$272,126	\$475,989
% of Total Expenditures	14.64%	23.57%
TOTAL NET POSITION		
	\$893,054	\$933,794
INVESTMENT IN CAPITAL ASSETS		
	\$40,919	\$44,815
Percentages may not add due to rounding.		

REGIONAL SUPERINTENDENT
During Audit Period: Honorable Marc Kiehna (Retired effective November 30, 2012) Currently: Honorable Kelton Davis (Effective December 1, 2012)