



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**REGIONAL OFFICE OF EDUCATION #45**  
**MONROE AND RANDOLPH COUNTIES**

**FINANCIAL AUDIT**  
**For the Year Ended: June 30, 2019**

**Release Date: June 17, 2020**

<b>FINDINGS THIS AUDIT:</b>	<b>0</b>
<b>FINDINGS LAST AUDIT:</b>	<b>2</b>

**INTRODUCTION**

Our report covers the financial audit for the period ending June 30, 2019.

**AUDITORS' OPINION**

Our auditors state the Regional Office of Education #45's financial statements as of June 30, 2019 are fairly presented in all material respects.

This financial audit was conducted by the firm of West & Company, LLC.

**SIGNED ORIGINAL ON FILE**

\_\_\_\_\_  
JOE BUTCHER  
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:JRB

**REGIONAL OFFICE OF EDUCATION #45**  
**MONROE AND RANDOLPH COUNTIES**

**FINANCIAL AUDIT**  
**For The Year Ended June 30, 2019**

	<b>FY 2019</b>	<b>FY 2018</b>
<b>TOTAL REVENUES</b>	\$1,765,641	\$2,858,584
Local Sources	\$560,291	\$556,284
% of Total Revenues	31.73%	19.46%
State Sources	\$986,733	\$1,208,143
% of Total Revenues	55.89%	42.26%
Federal Sources	\$218,617	\$1,094,157
% of Total Revenues	12.38%	38.28%
<b>TOTAL EXPENDITURES</b>	\$1,529,036	\$2,735,433
Salaries and Benefits	\$1,146,532	\$1,405,259
% of Total Expenditures	74.98%	51.37%
Purchased Services	\$213,600	\$428,869
% of Total Expenditures	13.97%	15.68%
All Other Expenditures	\$168,904	\$901,305
% of Total Expenditures	11.05%	32.95%
<b>TOTAL NET POSITION</b>	\$(136,538)	\$(373,143)
<b>INVESTMENT IN CAPITAL ASSETS</b>	\$32,437	\$30,956
Percentages may not add due to rounding.		

<b>REGIONAL SUPERINTENDENT</b>
During Audit Period: Honorable Kelton Davis Currently: Honorable Kelton Davis