



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**REGIONAL OFFICE OF EDUCATION #53**  
**MASON, TAZEWELL AND WOODFORD COUNTIES**

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

**Release Date: February 27, 2020**

<b>FINDINGS THIS AUDIT:</b>	<b>0</b>
<b>FINDINGS LAST AUDIT:</b>	<b>1</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 #53's financial statements as of June 30, 2019 are fairly presented in all material respects.

This financial audit was conducted by the firm of Kemper CPA Group LLP.

**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

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

**REGIONAL OFFICE OF EDUCATION #53**  
**MASON, TAZEWELL AND WOODFORD COUNTIES**

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

	<b>FY 2019</b>	<b>FY 2018</b>
<b>TOTAL REVENUES</b>	\$1,992,190	\$1,913,948
Local Sources	\$602,719	\$532,539
% of Total Revenues	30.25%	27.82%
State Sources	\$1,336,820	\$1,337,621
% of Total Revenues	67.10%	69.89%
Federal Sources	\$52,651	\$43,788
% of Total Revenues	2.64%	2.29%
<b>TOTAL EXPENDITURES</b>	\$1,812,314	\$1,605,741
Salaries and Benefits	\$1,407,020	\$1,373,046
% of Total Expenditures	77.64%	85.51%
Purchased Services	\$289,921	\$155,899
% of Total Expenditures	16.00%	9.71%
All Other Expenditures	\$115,373	\$76,796
% of Total Expenditures	6.37%	4.78%
<b>TOTAL NET POSITION</b>	\$4,141,968	\$3,962,092
<b>INVESTMENT IN CAPITAL ASSETS</b>	\$17,661	\$2,925
Percentages may not add due to rounding.		

<b>REGIONAL SUPERINTENDENT</b>
During Audit Period: Honorable Patrick Durley Currently: Honorable Jeff Ekena