



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**REGIONAL OFFICE OF EDUCATION #8**  
**CARROLL, JO DAVIESS, AND STEPHENSON COUNTIES**

**FINANCIAL AUDIT**

**For the Year Ended: June 30, 2024**

**Release Date: March 5, 2025**

<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, 2024.

**AUDITORS' OPINION**

Our auditors state the Regional Office of Education #8's financial statements as of June 30, 2024 are fairly presented in all material respects.

This financial audit was conducted by the firm of Adelfia 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**

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FRANK J. MAUTINO  
Auditor General

FJM:BAO

**REGIONAL OFFICE OF EDUCATION #8**  
**CARROLL, JO DAVIESS, AND STEPHENSON COUNTIES**

**FINANCIAL AUDIT**  
**For The Year Ended June 30, 2024**

	<b>FY 2024</b>	<b>FY 2023</b>
<b>TOTAL REVENUES</b>	\$7,182,371	\$6,931,760
Local Sources	\$1,446,104	\$1,402,131
% of Total Revenues	20.13%	20.23%
State Sources	\$5,540,445	\$5,320,610
% of Total Revenues	77.14%	76.76%
Federal Sources	\$195,822	\$209,019
% of Total Revenues	2.73%	3.02%
<b>TOTAL EXPENDITURES</b>	\$7,955,056	\$7,080,127
Salaries and Benefits	\$4,139,844	\$3,807,001
% of Total Expenditures	52.04%	53.77%
Purchased Services	\$490,993	\$495,618
% of Total Expenditures	6.17%	7.00%
All Other Expenditures	\$3,324,219	\$2,777,508
% of Total Expenditures	41.79%	39.23%
<b>TOTAL NET POSITION</b>	\$1,666,357	\$2,439,042
<b>INVESTMENT IN CAPITAL ASSETS</b>	\$0	\$0
Percentages may not add due to rounding.		

<b>REGIONAL SUPERINTENDENT</b>
During Audit Period: Honorable Aaron Mercier
Currently: Honorable Aaron Mercier