



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**REGIONAL OFFICE OF EDUCATION #26**  
**FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES**

**FINANCIAL AUDIT (In Accordance with the  
Uniform Guidance)  
For the Year Ended: June 30, 2024**

**Release Date: June 4, 2025**

<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, 2024.

**AUDITORS' OPINION**

Our auditors state the Regional Office of Education #26's financial statements as of June 30, 2024 are fairly presented in all material respects.

This financial audit was conducted by the firm 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:JRB

**REGIONAL OFFICE OF EDUCATION #26**  
**FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES**

**FINANCIAL AUDIT**  
**(In Accordance with the Uniform Guidance)**  
**For The Year Ended June 30, 2024**

	<b>FY 2024</b>	<b>FY 2023</b>
<b>TOTAL REVENUES</b>	\$6,732,107	\$5,528,022
Local Sources	\$1,769,327	\$1,612,401
% of Total Revenues	26.28%	29.17%
State Sources	\$3,637,307	\$3,274,130
% of Total Revenues	54.03%	59.23%
Federal Sources	\$1,325,473	\$641,491
% of Total Revenues	19.69%	11.60%
<b>TOTAL EXPENDITURES</b>	\$6,885,713	\$5,406,668
Salaries and Benefits	\$3,614,695	\$3,217,641
% of Total Expenditures	52.50%	59.51%
Purchased Services	\$951,639	\$851,565
% of Total Expenditures	13.82%	15.75%
All Other Expenditures	\$2,319,379	\$1,337,462
% of Total Expenditures	33.68%	24.74%
<b>TOTAL NET POSITION</b>	\$618,212	\$771,818
<b>INVESTMENT IN CAPITAL ASSETS</b>	\$0	\$0
Percentages may not add due to rounding.		

<b>REGIONAL SUPERINTENDENT</b>
During Audit Period: Honorable John Meixner Currently: Honorable John Meixner