



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

Frank J. Mautino, Auditor General

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**SUMMARY REPORT DIGEST**

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**REGIONAL OFFICE OF EDUCATION #28**  
**BUREAU, HENRY AND STARK COUNTIES**

**FINANCIAL AUDIT (In Accordance with the Uniform  
Guidance)**  
**For the Year Ended: June 30, 2023**

**Release Date: June 5, 2024**

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

**INTRODUCTION**

Our report covers the financial audit for the period ending June 30, 2023.

**AUDITORS' OPINION**

Our auditors state the Regional Office of Education #28's financial statements as of June 30, 2023 are fairly presented in all material respects.

This financial audit was conducted by the firm of Adelfia LLC.

**SIGNED ORIGINAL ON FILE**

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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:JMM

**REGIONAL OFFICE OF EDUCATION #28**  
**BUREAU, HENRY AND STARK COUNTIES**

**FINANCIAL AUDIT**  
**(In Accordance with the Uniform Guidance)**  
**For The Year Ended June 30, 2023**

	<b>FY 2023</b>	<b>FY 2022</b>
<b>TOTAL REVENUES</b>	\$3,790,599	\$3,541,328
Local Sources	\$591,006	\$341,058
% of Total Revenues	15.59%	9.63%
State Sources	\$895,400	\$683,906
% of Total Revenues	23.62%	19.31%
Federal Sources	\$2,304,193	\$2,516,364
% of Total Revenues	60.79%	71.06%
<b>TOTAL EXPENDITURES</b>	\$3,455,640	\$3,305,635
Salaries and Benefits	\$2,164,879	\$1,944,273
% of Total Expenditures	62.65%	58.82%
Purchased Services	\$253,137	\$236,883
% of Total Expenditures	7.33%	7.17%
All Other Expenditures	\$1,037,624	\$1,124,479
% of Total Expenditures	30.03%	34.02%
<b>TOTAL NET POSITION</b>	\$1,872,473	\$1,537,514
<b>INVESTMENT IN CAPITAL ASSETS</b>	\$0	\$0
Percentages may not add due to rounding.		

<b>REGIONAL SUPERINTENDENT</b>
During Audit Period: Honorable Angela Zarvell
Currently: Honorable Angela Zarvell