



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 #32**  
**IROQUOIS AND KANKAKEE COUNTIES**

**FINANCIAL AUDIT**  
**For the Year Ended: June 30, 2025**

**Release Date: February 11, 2026**

<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, 2025.

**AUDITORS' OPINION**

Our auditors state the Regional Office of Education #32's financial statements as of June 30, 2025 are fairly presented in all material respects.

This financial audit was conducted by the firm of Roth & Company, LLP.

**SIGNED ORIGINAL ON FILE**

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TRICIA WAGNER  
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 #32**  
**IROQUOIS AND KANKAKEE COUNTIES**

**FINANCIAL AUDIT**  
**For The Year Ended June 30, 2025**

	<b>FY 2025</b>	<b>FY 2024</b>
<b>TOTAL REVENUES</b>	\$5,391,011	\$5,050,983
Local Sources	\$1,261,021	\$1,201,251
% of Total Revenues	23.39%	23.78%
State Sources	\$3,427,806	\$3,054,185
% of Total Revenues	63.58%	60.47%
Federal Sources	\$702,184	\$795,547
% of Total Revenues	13.03%	15.75%
<b>TOTAL EXPENDITURES</b>	\$4,597,775	\$3,940,219
Salaries and Benefits	\$3,387,357	\$2,903,701
% of Total Expenditures	73.67%	73.69%
Purchased Services	\$854,033	\$694,906
% of Total Expenditures	18.57%	17.64%
All Other Expenditures	\$356,385	\$341,612
% of Total Expenditures	7.75%	8.67%
<b>TOTAL NET POSITION</b>	\$9,489,241	\$8,696,005
<b>INVESTMENT IN CAPITAL ASSETS</b>	\$368,016	\$56,179
Percentages may not add due to rounding.		

<b>REGIONAL SUPERINTENDENT</b>
During Audit Period: Honorable Frank Petkunas and Dr. Patricia High Currently: Honorable Dr. Patricia High