



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**REGIONAL OFFICE OF EDUCATION #1**  
**ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES**

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

**Release Date: February 18, 2026**

<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, 2025.

**AUDITORS' OPINION**

Our auditors state the Regional Office of Education #1's financial statements as of June 30, 2025 are fairly presented in all material respects.

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

**SIGNED ORIGINAL ON FILE**

TRICIA WAGNER  
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

**REGIONAL OFFICE OF EDUCATION #1**  
**ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES**

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

	<b>FY 2025</b>	<b>FY 2024</b>
<b>TOTAL REVENUES</b>	\$4,732,117	\$4,922,867
Local Sources	\$1,454,895	\$1,221,096
% of Total Revenues	30.75%	24.80%
State Sources	\$2,738,863	\$2,577,836
% of Total Revenues	57.88%	52.36%
Federal Sources	\$538,359	\$1,123,935
% of Total Revenues	11.38%	22.83%
<b>TOTAL EXPENDITURES</b>	\$4,803,010	\$4,770,555
Salaries and Benefits	\$2,493,719	\$2,258,391
% of Total Expenditures	51.92%	47.34%
Purchased Services	\$809,053	\$1,062,854
% of Total Expenditures	16.84%	22.28%
All Other Expenditures	\$1,500,238	\$1,449,310
% of Total Expenditures	31.24%	30.38%
<b>TOTAL NET POSITION</b>	\$2,461,252	\$2,532,145
<b>INVESTMENT IN CAPITAL ASSETS</b>	\$0	\$0
Percentages may not add due to rounding.		

<b>REGIONAL SUPERINTENDENT</b>
During Audit Period: Honorable Jill Reis
Currently: Honorable Jill Reis