



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, 2025**

**Release Date: February 18, 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 #8'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:BAO

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

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

	<b>FY 2025</b>	<b>FY 2024</b>
<b>TOTAL REVENUES</b>	\$7,699,332	\$7,182,371
Local Sources	\$1,639,943	\$1,446,104
% of Total Revenues	21.30%	20.13%
State Sources	\$5,849,948	\$5,540,445
% of Total Revenues	75.98%	77.14%
Federal Sources	\$209,441	\$195,822
% of Total Revenues	2.72%	2.73%
<b>TOTAL EXPENDITURES</b>	\$8,000,903	\$7,955,056
Salaries and Benefits	\$4,141,713	\$4,139,844
% of Total Expenditures	51.77%	52.04%
Purchased Services	\$538,328	\$490,993
% of Total Expenditures	6.73%	6.17%
All Other Expenditures	\$3,320,862	\$3,324,219
% of Total Expenditures	41.51%	41.79%
<b>TOTAL NET POSITION</b>	\$1,364,786	\$1,666,357
<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