



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 #51**  
**MENARD AND SANGAMON COUNTIES**

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

**Release Date: February 18, 2026**

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

Our report covers the financial audit for the period ending June 30, 2025.

**AUDITORS' OPINION**

Our auditors state the Regional Office of Education #51's financial statements as of June 30, 2025 are fairly presented in all material respects.

This financial audit was conducted by the firm of Doehring, Winders & Co. 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 #51**  
**MENARD AND SANGAMON COUNTIES**

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

	<b>FY 2025</b>	<b>FY 2024</b>
<b>TOTAL REVENUES</b>	\$7,062,344	\$6,307,911
Local Sources	\$1,494,754	\$1,285,691
% of Total Revenues	21.17%	20.38%
State Sources	\$5,253,268	\$4,665,362
% of Total Revenues	74.38%	73.96%
Federal Sources	\$314,322	\$356,858
% of Total Revenues	4.45%	5.66%
<b>TOTAL EXPENDITURES</b>	\$5,991,357	\$9,140,981
Salaries and Benefits	\$3,355,353	\$3,037,321
% of Total Expenditures	56.00%	33.23%
Purchased Services	\$1,295,544	\$1,359,965
% of Total Expenditures	21.62%	14.88%
All Other Expenditures	\$1,340,460	\$4,743,695
% of Total Expenditures	22.37%	51.89%
<b>TOTAL NET POSITION</b>	\$2,128,396	\$1,057,409
<b>INVESTMENT IN CAPITAL ASSETS</b>	\$0	\$0
Percentages may not add due to rounding.		

<b>REGIONAL SUPERINTENDENT</b>
During Audit Period: Honorable Shannon Fehrholz Currently: Honorable Shannon Fehrholz