



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

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

**FINANCIAL AUDIT (In Accordance with the Uniform
Guidance)**
For the Year Ended: June 30, 2025

Release Date: March 11, 2026

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

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

AUDITORS' OPINION

Our auditors state the Regional Office of Education #28's financial statements as of June 30, 2025 are fairly presented in all material respects.

This financial audit was conducted by the firm of Galleros Robinson Certified Public Accountants.

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: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, 2025

	FY 2025	FY 2024
TOTAL REVENUES	\$3,158,903	\$3,589,378
Local Sources	\$686,957	\$596,775
% of Total Revenues	21.75%	16.63%
State Sources	\$1,312,417	\$1,032,422
% of Total Revenues	41.55%	28.76%
Federal Sources	\$1,159,529	\$1,960,181
% of Total Revenues	36.71%	54.61%
TOTAL EXPENDITURES	\$2,746,062	\$3,269,832
Salaries and Benefits	\$1,613,268	\$2,112,821
% of Total Expenditures	58.75%	64.62%
Purchased Services	\$444,012	\$353,805
% of Total Expenditures	16.17%	10.82%
All Other Expenditures	\$688,782	\$803,206
% of Total Expenditures	25.08%	24.56%
TOTAL NET POSITION	\$2,604,860	\$2,192,019
INVESTMENT IN CAPITAL ASSETS	\$0	\$0
Percentages may not add due to rounding.		

REGIONAL SUPERINTENDENT
During Audit Period: Honorable Kathy Marshall and Honorable Angela Zarvell Currently: Honorable Kathy Marshall