



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**REGIONAL OFFICE OF EDUCATION #31**  
**KANE COUNTY**

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

**Release Date: April 22, 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 #31's financial statements as of June 30, 2025 are fairly presented in all material respects.

This financial audit was conducted by the firm of GW & Associates PC.

**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 #31**  
**KANE COUNTY**

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

	<b>FY 2025</b>	<b>FY 2024</b>
<b>TOTAL REVENUES</b>	\$18,178,176	\$16,624,998
Local Sources	\$1,498,701	\$1,214,121
% of Total Revenues	8.24%	7.30%
State Sources	\$16,174,756	\$14,263,306
% of Total Revenues	88.98%	85.79%
Federal Sources	\$504,719	\$1,147,571
% of Total Revenues	2.78%	6.90%
<b>TOTAL EXPENDITURES</b>	\$16,127,361	\$14,231,271
Salaries and Benefits	\$2,876,551	\$2,113,556
% of Total Expenditures	17.84%	14.85%
Purchased Services	\$1,775,779	\$2,033,036
% of Total Expenditures	11.01%	14.29%
All Other Expenditures	\$11,475,031	\$10,084,679
% of Total Expenditures	71.15%	70.86%
<b>TOTAL NET POSITION</b>	\$20,219,245	\$18,168,430
<b>INVESTMENT IN CAPITAL ASSETS</b>	\$48,198	\$74,521
Percentages may not add due to rounding.		

<b>REGIONAL SUPERINTENDENT</b>
During Audit Period: Honorable Patricia Dal Santo Currently: Honorable John Jonak