



**STATE OF ILLINOIS
FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26**

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

**Performed as Special Assistant Auditors
For the Auditor General, State of Illinois**

**FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26**

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REGIONAL OFFICE OF EDUCATION NO. 26**

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**FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26**

OFFICIALS

Regional Superintendent
(current and during the audit period)

Mr. John Meixner

Assistant Regional Superintendent
(current and during the audit period)

Mr. Dave Demler

Offices are located at:

130 South LaFayette Street, Suite 200
Macomb, Illinois 61455

735 E. Locust Street
Canton, Illinois 61520

**FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
FINANCIAL REPORT SUMMARY**

The financial audit testing performed in this audit was conducted in accordance with *Government Auditing Standards* and in accordance with the Illinois State Auditing Act.

AUDITOR’S REPORTS

The auditor’s reports do not contain scope limitations, disclaimers, or other significant non-standard language.

SUMMARY OF AUDIT FINDINGS

<u>Number of</u>	<u>This Audit</u>	<u>Prior Audit</u>
Audit findings	2	-
Repeated audit findings	-	-
Prior recommendations implemented or not repeated	-	1

SUMMARY OF FINDINGS AND RESPONSES

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
<i>Findings (Government Auditing Standards)</i>			
2025-001	11	Controls over Financial Statement Preparation	Significant Deficiency
2025-002	13	Delay of Audit	Noncompliance

Prior Audit Findings not Repeated (Government Auditing Standards)

None

**FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
FINANCIAL REPORT SUMMARY (CONCLUDED)**

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Agency personnel at an informal exit conference on December 10, 2025. Attending from the Regional Office of Education No. 26 were John Meixner, Regional Superintendent; and Rhianna Kees, Chief Bookkeeper; and from Adelfia LLC was Carl Ong, Senior Manager. Responses to the recommendations were provided by John Meixner, Regional Superintendent, on February 25, 2026. The Regional Office did not request a formal exit conference at this time.

**FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
FINANCIAL STATEMENT REPORT SUMMARY**

The audit of the accompanying basic financial statements of Fulton, Hancock, McDonough, and Schuyler Counties Regional Office of Education No. 26 was performed by Adelfia LLC.

Based on their audit, the auditors expressed an unmodified opinion on the Fulton, Hancock, McDonough, and Schuyler Counties Regional Office of Education No. 26's basic financial statements.



INDEPENDENT AUDITOR'S REPORT

Honorable Frank J. Mautino
Auditor General
State of Illinois

Report on the Audit of the Financial Statements

Opinions

As Special Assistant Auditors for the Auditor General, we have audited the cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Fulton, Hancock, McDonough, and Schuyler Counties Regional Office of Education No. 26, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Fulton, Hancock, McDonough, and Schuyler Counties Regional Office of Education No. 26's basic financial statements as listed in the table of contents.

In our opinion, the accompanying cash basis financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Fulton, Hancock, McDonough, and Schuyler Counties Regional Office of Education No. 26, as of June 30, 2025, and the respective changes in cash basis financial position for the year then ended in accordance with the cash basis of accounting described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Regional Office of Education No. 26, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter- Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP). Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting as described in Note 1, and for determining that the cash basis of accounting is an acceptable basis for preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Regional Office of Education No. 26's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Regional Office of Education No. 26's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Fulton, Hancock, McDonough, and Schuyler Counties Regional Office of Education No. 26's basic financial statements. The cash basis combining schedule of accounts, the budgetary comparison schedules, the combining fund financial statements, and the Schedule of Disbursements to School District Treasurers and Other Entities are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the cash basis combining schedule of accounts, the budgetary comparison schedules, the combining fund financial statements, and the Schedule of Disbursements to School District Treasurers and Other Entities are fairly stated in all material respects, in relation to the basic financial statements as a whole on the cash basis of accounting described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 13, 2026, on our consideration of the Fulton, Hancock, McDonough, and Schuyler Counties Regional Office of Education No. 26's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Fulton, Hancock, McDonough, and Schuyler Counties Regional Office of Education No. 26's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Fulton, Hancock, McDonough, and Schuyler Counties Regional Office of Education No. 26's internal control over financial reporting and compliance.

SIGNED ORIGINAL ON FILE

Chicago, Illinois
March 13, 2026



**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

Honorable Frank J. Mautino
Auditor General
State of Illinois

As Special Assistant Auditors for the Auditor General, we have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Fulton, Hancock, McDonough, and Schuyler Counties Regional Office of Education No. 26, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Fulton, Hancock, McDonough, and Schuyler Counties Regional Office of Education No. 26’s cash basis financial statements, and we have issued our report thereon dated March 13, 2026.

Report on Internal Control Over Financial Reporting

Management of the Fulton, Hancock, McDonough, and Schuyler Counties Regional Office of Education No. 26 is responsible for establishing and maintaining effective internal control over financial reporting (internal control).

In planning and performing our audit of the financial statements, we considered Fulton, Hancock, McDonough, and Schuyler Counties Regional Office of Education No. 26’s internal control as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the cash basis financial statements, but not for the purpose of expressing an opinion on the effectiveness of Fulton, Hancock, McDonough, and Schuyler Counties Regional Office of Education No. 26’s internal control. Accordingly, we do not express an opinion on the effectiveness of Fulton, Hancock, McDonough, and Schuyler Counties Regional Office of Education No. 26’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of

deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the second paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Responses as item 2025-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Fulton, Hancock, McDonough, and Schuyler Counties Regional Office of Education No. 26's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings and Responses as item 2025-002.

Regional Office of Education No. 26's Responses to the Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Fulton, Hancock, McDonough, and Schuyler Counties Regional Office of Education No. 26's responses to the findings identified in our audit and described in the accompanying Schedule of Findings and Responses. Fulton, Hancock, McDonough, and Schuyler Counties Regional Office of Education No. 26's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Fulton, Hancock, McDonough, and Schuyler Counties Regional Office of Education No. 26's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Fulton, Hancock, McDonough, and Schuyler Counties Regional Office of Education No. 26's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

SIGNED ORIGINAL ON FILE

Chicago, Illinois
March 13, 2026

**FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
SCHEDULE OF FINDINGS AND RESPONSES
SECTION I – SUMMARY OF AUDITOR’S RESULTS
For the Year Ended June 30, 2025**

Financial Statements in accordance with Cash Basis

Type of auditor’s report issued:

Unmodified

Internal control over financial reporting:

Material weakness identified?

yes no

Significant deficiencies identified?

yes none reported

Noncompliance material to financial statements noted?

yes no

**FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
SCHEDULE OF FINDINGS AND RESPONSES
SECTION II – FINANCIAL STATEMENT FINDINGS
For the Year Ended June 30, 2025**

FINDING 2025-001 – Controls over Financial Statement Preparation

CRITERIA/SPECIFIC REQUIREMENT:

The School Code 105 ILCS 5/2-3.17a allows a Regional Office of Education or Educational Service Center to utilize a cash basis, modified cash basis or generally accepted accounting principles (GAAP) basis of accounting to prepare the financial statements for audit. The Fulton, Hancock, McDonough, and Schuyler Counties Regional Office of Education No. 26 (ROE) has chosen to utilize the cash basis of accounting for financial statement reporting. The ROE is required to maintain a system of controls over the preparation of financial statements in accordance with its selected basis of accounting.

GASB Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis - for State and Local Governments* (Statement), states the focus of governmental and proprietary fund financial statements is on major funds. Fund statements should present the financial information of each major fund in a separate column. Nonmajor funds should be aggregated and displayed in a single column.

The reporting government’s main operating fund (the general fund or its equivalent) should always be reported as a major fund. Other individual governmental and enterprise funds should be reported in separate columns as major funds based on these criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total (assets, liabilities, and so forth) for all funds of that category or type (that is, total governmental or total enterprise funds), and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

In addition to funds that meet the major fund criteria, any other governmental or enterprise fund that the government’s officials believe is particularly important to financial statement users (for example, because of public interest or consistency) may be reported as a major fund.

CONDITION:

Fulton, Hancock, McDonough, and Schuyler Counties Regional Office of Education No. 26 does not have sufficient internal controls over the financial reporting process. While Regional Office of Education No. 26 maintains controls over the processing of most accounting transactions, there are not sufficient controls over the preparation of the financial statements for management or employees in the normal course of performing their assigned functions to prevent, or detect and correct, financial statement misstatements and disclosure omissions in a timely manner.

**FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
SCHEDULE OF FINDINGS AND RESPONSES
SECTION II – FINANCIAL STATEMENT FINDINGS
For the Year Ended June 30, 2025**

FINDING 2025-001 – Controls over Financial Statement Preparation (Concluded)

During our review of the Regional Office of Education No. 26’s financial information prepared by the ROE, we noted that the Institute Fund met the criteria as a major fund; however, this fund was reported within the aggregate of nonmajor funds.

The Regional Office of Education No. 26 subsequently revised its financial statements to present the Institute Fund as a major fund.

EFFECT:

The Regional Office of Education No. 26 management or its employees, in the normal course of performing their assigned functions, may not prevent or detect financial statement misstatements and disclosure omissions in a timely manner.

CAUSE:

The Regional Office of Education No. 26 officials indicated the exception was due to oversight.

RECOMMENDATION:

As part of internal control over the preparation of financial statements, the Regional Office of Education No. 26 should implement comprehensive preparation procedures to ensure the financial statements are complete and accurate. These procedures should be performed by a properly trained individual(s) possessing a thorough understanding of applicable cash basis of accounting principles, GASB pronouncements, and knowledge of the Regional Office of Education No. 26’s activities and operations.

MANAGEMENT’S RESPONSE:

As part of internal control over the preparation of financial statements, the Regional Office of Education No. 26 will implement comprehensive preparation procedures to ensure the financial statements are complete and accurate. These procedures will be performed by a properly trained individual(s) possessing a thorough understanding of the applicable cash basis of accounting principles, GASB pronouncements, and knowledge of the Regional Office of Education No. 26’s activities and operations.

**FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
SCHEDULE OF FINDINGS AND RESPONSES
SECTION II – FINANCIAL STATEMENT FINDINGS
For the Year Ended June 30, 2025**

FINDING 2025-002 – Delay of Audit

CRITERIA/SPECIFIC REQUIREMENT:

The Regional Office of Education No. 26 (ROE) is subject to 105 ILCS 5/2-3.17a which requires the Auditor General’s office to cause an audit to be made, as of June 30th of each year, of the financial statements of all accounts, funds and other moneys in the care, custody or control of the regional superintendent of schools of each educational service region in the State and of each educational service center established in the School Code. The audit is to be conducted in accordance with Generally Accepted Government Auditing Standards. The ROE may utilize a cash basis, modified cash basis, or generally accepted accounting principles (GAAP) basis of accounting to prepare the financial statements for audit. The ROE has chosen the cash basis of accounting for financial reporting.

In accordance with 105 ILCS 5/2-3.17a, the Auditor General has promulgated administrative rules and regulations to govern this process. Those rules, 74 Ill. Adm. Code 420.320 (c) (2), state that for audit purposes, each regional office of education and educational service center shall make available to the Auditor General or his designee all books and records deemed necessary to make and complete the required audits. The records shall be in auditable form by August 15th of the succeeding fiscal year. Financial reports are to be available no later than August 31st in order for the annual audit to be completed by an independent auditor selected by the Auditor General. In addition, prudent business practices and transparency require timely preparation and completion of financial statements.

CONDITION:

The Regional Office of Education No. 26 did not provide completed financial statements in an auditable form by the August 31st deadline. The completed June 30, 2025, financial statements were provided to auditors on November 5, 2025.

EFFECT:

When financial statements and records are not provided in a timely manner, delays in the audit occur and the usefulness of the financial statements and related findings resulting from the audit is impacted. Additionally, untimely financial statements could result in repercussions from granting agencies including a loss of funding.

**FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
SCHEDULE OF FINDINGS AND RESPONSES
SECTION II – FINANCIAL STATEMENT FINDINGS
For the Year Ended June 30, 2025**

FINDING 2025-002 – Delay of Audit (Concluded)

CAUSE:

The Regional Office of Education No. 26 officials indicated the delay was due to competing priorities of the accounting firm preparing the Regional Office of Education No. 26’s financial statements.

RECOMMENDATION:

The Regional Office of Education No. 26 should implement procedures to ensure compliance with 105 ILCS 5/2-3.17a and 74 Ill. Adm. Code 420.320 (c) (2). These financial statements need to be presented to the Auditor General’s independent auditors for audit by the August 31st deadline.

MANAGEMENT’S RESPONSE:

The Regional Office of Education No. 26 will implement procedures to ensure compliance with 105 ILCS 5/2-3.17a and 74 Ill. Adm. Code 420.320 (c) (2). These financial statements will be presented to the Auditor General’s independent auditors for audit in a timely manner to the best of our ability.

**FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
For Year Ended June 30, 2025**

FINDING 2025-001 - Controls over Financial Statement Preparation

CONDITION:

Fulton, Hancock, McDonough, and Schuyler Counties Regional Office of Education No. 26 does not have sufficient internal controls over the financial reporting process. While Regional Office of Education No. 26 maintains controls over the processing of most accounting transactions, there are not sufficient controls over the preparation of the financial statements for management or employees in the normal course of performing their assigned functions to prevent, or detect and correct, financial statement misstatements and disclosure omissions in a timely manner.

During our review of the Regional Office of Education No. 26's financial information prepared by the ROE, we noted that the Institute Fund met the criteria as a major fund; however, this fund was reported within the aggregate of nonmajor funds.

The Regional Office of Education No. 26 subsequently revised its financial statements to present the Institute Fund as a major fund.

PLAN:

The Regional Office of Education No. 26 will revise its financial statements to present the Institute Fund as a major fund.

ANTICIPATED DATE OF COMPLETION:

Completed

CONTACT PERSON:

Mr. John Meixner, Regional Superintendent of Schools

**FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
For Year Ended June 30, 2025**

FINDING 2025-002 - Delay of Audit

CONDITION:

The Regional Office of Education No. 26 did not provide completed financial statements in an auditable form by the August 31st deadline. The completed June 30, 2025, financial statements were provided to auditors on November 5, 2025.

PLAN:

The Regional Office of Education No. 26 will address and implement procedures to ensure compliance with 105 ILCS 5/2-3.17a and 74 Ill. Adm. Code 420.320 (c) (2). As of FY2026, annual financial statements will be compiled on a cash basis of accounting and will include all required disclosures. The Regional Office of Education No. 26 will supply reports and work closely with the accounting firm contracted to prepare financial statements, in a timely manner. These financial statements will be presented to the Auditor General's independent auditors for audit to the best of our ability.

ANTICIPATED DATE OF COMPLETION:

June 30, 2026

CONTACT PERSON:

Mr. John Meixner, Regional Superintendent of Schools

**FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS NOT REPEATED
For the Year Ended June 30, 2025**

None

BASIC FINANCIAL STATEMENTS

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
STATEMENT OF NET POSITION - CASH BASIS
June 30, 2025

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
ASSETS			
Current Assets:			
Cash and cash equivalents	\$ 194,772	\$ 152,170	\$ 346,942
TOTAL ASSETS	<u>194,772</u>	<u>152,170</u>	<u>346,942</u>
NET POSITION			
Restricted-other	181,225	-	181,225
Unrestricted	13,547	152,170	165,717
TOTAL NET POSITION	<u>\$ 194,772</u>	<u>\$ 152,170</u>	<u>\$ 346,942</u>

The notes to the financial statements are an integral part of this statement.

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
STATEMENT OF ACTIVITIES - CASH BASIS
For the Year Ended June 30, 2025

FUNCTIONS/PROGRAMS	Program Cash Receipts			Net (Disbursements) Receipts and Changes in Net Position		
	Cash Disbursements	Charges for Services	Operating Grants and Contributions	Governmental Activities	Primary Government Business-Type Activities	Total
Primary government:						
Governmental activities:						
Instructional services:						
Salaries and benefits	\$ 3,649,865	\$ -	\$ 2,396,730	\$ (1,253,135)	\$ -	\$ (1,253,135)
Purchased services	979,520	-	656,338	(323,182)	-	(323,182)
Supplies and materials	226,065	-	154,500	(71,565)	-	(71,565)
Other objects	1,212	-	-	(1,212)	-	(1,212)
Capital outlay	127,428	-	103,109	(24,319)	-	(24,319)
Intergovernmental:						
Payments to other governments	386,474	-	373,405	(13,069)	-	(13,069)
Administrative:						
On-behalf payments - State	718,117	-	-	(718,117)	-	(718,117)
Total governmental activities	6,088,681	-	3,684,082	(2,404,599)	-	(2,404,599)
Business-type activities:						
Fees for services	944,775	933,486	-	-	(11,289)	(11,289)
Total business-type activities	944,775	933,486	-	-	(11,289)	(11,289)
TOTAL PRIMARY GOVERNMENT	\$ 7,033,456	\$ 933,486	\$ 3,684,082	\$ (2,404,599)	\$ (11,289)	\$ (2,415,888)
GENERAL RECEIPTS:						
Local sources				734,067	-	734,067
State sources				687,831	-	687,831
On-behalf payments - State				718,117	-	718,117
Investment income				4,603	-	4,603
Total general receipts				2,144,618	-	2,144,618
CHANGES IN NET POSITION				(259,981)	(11,289)	(271,270)
NET POSITION - BEGINNING				454,753	163,459	618,212
NET POSITION - ENDING				\$ 194,772	\$ 152,170	\$ 346,942

The notes to the financial statements are an integral part of this statement.

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
BALANCE SHEET - CASH BASIS
GOVERNMENTAL FUNDS
June 30, 2025

	General Fund	Education Fund	Institute	Nonmajor Special Revenue Funds	Eliminations	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 347,360	\$ (198,587)	\$ 23,796	\$ 22,203	\$ -	\$ 194,772
TOTAL ASSETS	<u>\$ 347,360</u>	<u>\$ (198,587)</u>	<u>\$ 23,796</u>	<u>\$ 22,203</u>	<u>\$ -</u>	<u>\$ 194,772</u>
FUND BALANCES (DEFICIT)						
Restricted	\$ -	\$ 135,226	\$ 23,796	\$ 22,203	\$ -	\$ 181,225
Unassigned	347,360	(333,813)	-	-	-	13,547
Total Fund Balance	<u>\$ 347,360</u>	<u>\$ (198,587)</u>	<u>\$ 23,796</u>	<u>\$ 22,203</u>	<u>\$ -</u>	<u>\$ 194,772</u>

The notes to the financial statements are an integral part of this statement.

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2025

	General Fund	Education Fund	Institute	Nonmajor Special Revenue Funds	Eliminations	Total Governmental Funds
REVENUES						
Local sources	\$ 608,639	\$ 85,133	\$ 28,975	\$ 11,320	\$ -	\$ 734,067
State sources	662,868	3,168,865	-	11,317	-	3,843,050
On-behalf payments - State	353,821	-	-	-	-	353,821
Federal sources	24,963	503,900	-	-	-	528,863
Investment earnings	3,914	-	689	-	-	4,603
Total revenues	<u>1,654,205</u>	<u>3,757,898</u>	<u>29,664</u>	<u>22,637</u>	<u>-</u>	<u>5,464,404</u>
EXPENDITURES						
Instructional services:						
Salaries and benefits	1,150,648	2,473,097	15,156	10,964	-	3,649,865
Purchased services	287,638	677,598	11,787	2,497	-	979,520
Supplies and materials	56,485	158,850	9,188	1,542	-	226,065
Other objects	1,212	-	-	-	-	1,212
Capital outlay	20,056	105,293	-	2,079	-	127,428
On-behalf payments - State	353,821	-	-	-	-	353,821
Intergovernmental:						
Payments to other governments	-	386,474	-	-	-	386,474
Total Expenditures	<u>1,869,860</u>	<u>3,801,312</u>	<u>36,131</u>	<u>17,082</u>	<u>-</u>	<u>5,724,385</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES						
	<u>(215,655)</u>	<u>(43,414)</u>	<u>(6,467)</u>	<u>5,555</u>	<u>-</u>	<u>(259,981)</u>
OTHER FINANCING SOURCES (USES):						
Transfers in	9,083	-	-	-	-	9,083
Transfers out	(3,333)	(5,750)	-	-	-	(9,083)
Total other financing sources (uses)	<u>5,750</u>	<u>(5,750)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE						
	<u>(209,905)</u>	<u>(49,164)</u>	<u>(6,467)</u>	<u>5,555</u>	<u>-</u>	<u>(259,981)</u>
FUND BALANCE (DEFICITS), BEGINNING OF YEAR						
	<u>557,265</u>	<u>(149,423)</u>	<u>30,263</u>	<u>16,648</u>	<u>-</u>	<u>454,753</u>
FUND BALANCE (DEFICITS), END OF YEAR						
	<u>\$ 347,360</u>	<u>\$ (198,587)</u>	<u>\$ 23,796</u>	<u>\$ 22,203</u>	<u>\$ -</u>	<u>\$ 194,772</u>

The notes to the financial statements are an integral part of this statement.

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
STATEMENT OF NET POSITION - CASH BASIS
PROPRIETARY FUNDS
June 30, 2025

	Business-type Activities Enterprise Funds		
	Western Area Purchasing Co-Op	Fingerprinting	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 64,987	\$ 87,183	\$ 152,170
Total current assets	64,987	87,183	152,170
 NET POSITION			
Unrestricted	64,987	87,183	152,170
TOTAL NET POSITION	\$ 64,987	\$ 87,183	\$ 152,170

The notes to the financial statements are an integral part of this statement.

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - CASH BASIS
PROPRIETARY FUNDS
For the Year Ended June 30, 2025

	Business-type Activities Enterprise Funds		
	Western Area Purchasing Co-Op	Fingerprinting	Totals
OPERATING RECEIPTS			
Fees for services	\$ 871,656	\$ 61,830	\$ 933,486
Total Operating Receipts	<u>871,656</u>	<u>61,830</u>	<u>933,486</u>
OPERATING DISBURSEMENTS			
Salaries and benefits	42,735	4,524	47,259
Purchased services	46,584	51,443	98,027
Supplies and materials	794,434	-	794,434
Capital outlay	-	5,055	5,055
Total operating disbursements	<u>883,753</u>	<u>61,022</u>	<u>944,775</u>
OPERATING INCOME	(12,097)	808	(11,289)
NET POSITION - BEGINNING	<u>77,084</u>	<u>86,375</u>	<u>163,459</u>
NET POSITION - ENDING	<u>\$ 64,987</u>	<u>\$ 87,183</u>	<u>\$ 152,170</u>

The notes to the financial statements are an integral part of this statement.

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
STATEMENT OF FIDUCIARY NET POSITION - CASH BASIS
FIDUCIARY FUNDS
June 30, 2025

	<u>Custodial Funds</u>
ASSETS	
Cash and cash equivalents	<u>\$ 188,293</u>
TOTAL ASSETS	<u><u>\$ 188,293</u></u>
NET POSITION	
Restricted-for other individuals & governments	<u>\$ 188,293</u>
TOTAL NET POSITION	<u><u>\$ 188,293</u></u>

The notes to the financial statements are an integral part of this statement.

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - CASH BASIS
FIDUCIARY FUNDS
For the Year Ended June 30, 2025

	Custodial Funds
ADDITIONS:	
School occupation facility tax	\$ 6,456,190
Intergovernmental receipts for others	1,624,372
Total additions	<u>\$ 8,080,562</u>
DEDUCTIONS:	
School occupation facility tax	\$ 6,456,190
Intergovernmental disbursements for others	1,565,849
Total deductions	<u>\$ 8,022,039</u>
Net increase (decrease) in fiduciary net position	\$ 58,523
NET POSITION - BEGINNING OF YEAR	<u>129,770</u>
NET POSITION - ENDING	<u><u>\$ 188,293</u></u>

The notes to the financial statements are an integral part of this statement.

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Fulton, Hancock, McDonough, and Schuyler Counties Regional Office of Education No. 26 was formed under the provisions of the State of Illinois, Illinois State Board of Education.

A. DATE OF MANAGEMENT’S REVIEW

The Regional Office of Education No. 26 has evaluated subsequent events through March 13, 2026, the date when the financial statements were available to be issued.

B. FINANCIAL REPORTING ENTITY

The Regional Superintendent is charged with responsibility for township fund lands; registration of the names of applicants for scholarships to State-controlled universities; examinations and related duties; visitation of public schools; direction of teachers and school officers; serving as the official advisor and assistant of school officers and teachers; conducting teachers institutes as well as aiding and encouraging the formation of other teachers’ meetings and assisting in their management; evaluating the schools in the region; examining evidence of indebtedness; filing and keeping the returns of elections required to be returned to the Regional Superintendent’s office; and filing and keeping the reports and statements returned by school treasurers and trustees.

The Regional Superintendent is also charged with the responsibilities of conducting a special census, when required; providing notice of money distributed to treasurers, board presidents, clerks, and secretaries of the school districts on or before each September 30; maintenance of a map and numbering of the Regional Office of Education No. 26’s districts; providing township treasurers with a list of district treasurers; inspecting and approving building plans which comply with State law; performing and reporting on annual building inspections; investigating bus drivers for valid bus driver permits and taking related action as may be required; maintaining a list of unfilled teaching positions; and carrying out other related duties required or permitted by law.

The Regional Superintendent is responsible for inspection and approval or rejection of school treasurers’ bonds. The Regional Superintendent is also required to provide the State Board of Education with an affidavit showing that the treasurers of school districts within his or her region are properly bonded.

The Regional Superintendent is also responsible for apportionment and payment of funds received from the State for the districts in the region, or seeing that no payments are made unless the treasurer has filed or renewed appropriate bond and that the district has certified publication of the annual financial report. The Regional Superintendent is required to provide opinions and advice related to controversies under school law.

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. FINANCIAL REPORTING ENTITY (Concluded)

For the period ended June 30, 2025, the Regional Office of Education No. 26 applied for, received, and administered numerous State and federal programs and grants in assistance and support of the educational activities of the school districts in Regional Office of Education No. 26. Such activities are reported as a single special revenue fund (Education Fund).

C. SCOPE OF THE REPORTING ENTITY

The Regional Office of Education No. 26 reporting entity includes all related organizations for which they exercise oversight responsibility.

The Regional Office of Education No. 26 has developed criteria to determine whether outside agencies with activities which benefit the citizens of the Regional Office of Education No. 26, including districts or joint agreements which serve pupils from numerous regions, should be included in its financial reporting entity. The criteria include, but are not limited to, whether the Regional Office of Education No. 26 exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships. The blended component unit described below is included in the Regional Office of Education No. 26's reporting entity because of the significance of its operational or financial relationship with the Regional Office of Education No. 26.

Western Area Purchasing Co-op is a joint agreement used to reduce costs to school districts by purchasing various supplies in larger quantities. School districts in west central Illinois place orders with the co-op, which accumulates the orders and purchases large quantities for distribution to the districts. The purchasing co-op is a discretionary enterprise fund.

Other districts and joint agreements have been determined not to be a part of the reporting entity after applying the criteria of manifestation of oversight, scope of public service, and special financing relationships and are therefore excluded from the accompanying financial statements because the Regional Office of Education No. 26 does not control their assets, operations, or management. In addition, the Regional Office of Education No. 26 is not aware of any entity that would exercise such oversight as to result in the Regional Office of Education No. 26 being considered a component unit of any other entity.

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The Statement of Net Position – Cash Basis and the Statement of Activities – Cash Basis are government-wide financial statements. They report information on all of the Regional Office of Education No. 26’s activities, with most of the interfund activities removed. Governmental activities include programs supported primarily by State and federal grants and other intergovernmental revenues and are reported separately from business-type activities, which rely, to a significant extent, on fees and charges for support. The Regional Office of Education No. 26 has two business-type activities that rely on fees and charges for support.

The Regional Office of Education No. 26’s government-wide financial statements include a Statement of Net Position – Cash Basis and a Statement of Activities – Cash Basis. These statements present summaries of governmental and business-type activities for the Regional Office of Education No. 26 accompanied by a total column. The Statement of Activities – Cash Basis demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (1) charges for services and (2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and reported in a single column.

All internal balances in the Statement of Net Position – Cash Basis have been eliminated except those representing balances between the governmental activities and the business-type activities. In the Statement of Activities – Cash Basis, activities between governmental funds have been eliminated; however, transactions between governmental and business-type activities have not been eliminated.

E. GOVERNMENTAL AND PROPRIETARY FUND FINANCIAL STATEMENTS

Governmental fund financial statements include a Balance Sheet – Cash Basis and a Statement of Revenues, Expenditures, and Changes in Fund Balances – Cash Basis for all major governmental funds and nonmajor funds aggregated.

The governmental fund financial statements are reported using the cash basis of accounting. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measurement of available spendable financial resources at the end of the period.

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. GOVERNMENTAL AND PROPRIETARY FUND FINANCIAL STATEMENTS
(Concluded)

Proprietary fund financial statements include a Statement of Net Position – Cash Basis and a Statement of Revenues, Expenses, and Changes in Fund Net Position- Cash Basis for each major proprietary fund and nonmajor funds aggregated.

Proprietary funds are accounted for using the “economic resources” measurement focus, within the limitation of the cash basis of accounting as defined below. Accordingly, all assets are included on the Statement of Net Position – Cash Basis. The Statement of Revenues, Expenses, and Changes in Fund Net Position - Cash Basis presents increases (receipts) and decreases (disbursements) in total net position. Under the cash basis of accounting, receipts are recognized in the period in which they are received while disbursements are recognized in the period in which the liability is disbursed.

Operating receipts in the proprietary funds are those receipts that are generated from the primary operations of the fund. All other receipts, if any, are reported as non-operating receipts. Operating disbursements are those disbursements that are essential to the primary operations of the fund. All other disbursements are reported as non-operating disbursements.

F. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The government-wide Statement of Net Position – Cash Basis and Statement of Activities – Cash Basis and the fund financial statements are presented using the cash basis of accounting. This basis recognizes assets, liabilities, net position, revenues, and expenditures when they result from cash transactions with the exception that tangible non-cash assistance is recorded. Fiduciary fund financial statements also report using this same focus and basis of accounting although internal activity is not eliminated in these statements. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of this cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid and accrued expenses and liabilities) are not recorded in these financial statements. In addition, capital assets, the post-employment liabilities and related expenses, deferred inflows, and deferred outflows, if applicable, are not recorded in these financial statements.

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (Concluded)

Under the terms of grant agreements, the Regional Office of Education No. 26 funds certain programs by a combination of specific cost-reimbursement grants and general receipts. Thus, when program disbursements are incurred, there are both restricted and unrestricted resources available to finance the program. It is the Regional Office of Education No. 26's policy to first apply restricted funds to such programs, and then unrestricted resources, as they are needed. For unrestricted funds, committed funds are used first, then assigned funds, then unassigned funds, if any.

G. FUND ACCOUNTING

The Regional Office of Education No. 26 uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The Regional Office of Education No. 26 uses governmental, proprietary, and fiduciary funds.

GOVERNMENTAL FUNDS

Governmental funds are those through which most governmental functions typically are reported. Governmental funds reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used.

The Regional Office of Education No. 26 reports the following major governmental funds:

General Fund – The General Fund is used to account for all financial resources that benefit all school districts in the Region except for those required to be accounted and reported for in other funds. The General Fund accounts include the following:

County – Used to account for funds provided by the Boards of Fulton, Hancock, McDonough, and Schuyler counties for general office operation and maintenance.

Regional Programs – Accounts for the cost of operating certain programs not paid for through special revenues or County funds.

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. FUND ACCOUNTING (Continued)

GOVERNMENTAL FUNDS (Continued)

General Fund (Concluded)

Interest – Used to account for interest earned on bank accounts, which includes Distributive Fund activity, for the mutual benefit of Regional Office programs.

Alternative Schools – Used to account for State revenues and expenditures paid to provide an alternative education program to students in the Regional Office’s educational service region.

Edgenuity – Used to account for local fees associated with the Regional Office’s Edgenuity project, which provides Alternative Schools’ students with access to online curricula.

Reimbursement Account – Fund to account for reimbursed expenses from other regional office for payroll in the Social Emotional Learning (SEL) coaching program.

Special Revenue Funds – Special revenue funds are used to account for and report the proceeds of specific revenue sources (other than fiduciary or major capital projects) that are restricted or committed to expenditures for specified purposes.

Major special revenue funds include the following:

Education Fund – This fund is used to account for and report the proceeds of specific revenue sources that are restricted by grant agreements or contracts to expenditures for specified purposes supporting education enhancement programs as follows:

Child and Family Connections (Special Education—Grants for Infants and Families) – Used to account for a contractual agreement with the Illinois Department of Human Services to provide a caseworker for the purpose of monitoring teen parents receiving Aid to Dependent Children.

Early Childhood and Early Childhood Block Grants – Used to account for State grant proceeds for the Early Childhood Education Block Grants.

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. FUND ACCOUNTING (Continued)

GOVERNMENTAL FUNDS (Continued)

Special Revenue Funds (Continued)

Education Funds (Continued)

Hearing/Vision Screening – Used to account for a hearing screenings program funded through the Illinois Department of Public Aid.

Local Donations – Used to account for donations given to assist the McKinney Education for Homeless Children Grant and the Child and Family Connections Grant.

McKinney Education for Homeless Children – Used to account for the McKinney Education for Homeless Children Grant, a program to facilitate the enrollment, attendance, and success of homeless youths in school.

Regional Safe Schools – Used to account for an alternative schools program of centralized instructional programs for students with specialized needs.

Career & Technical Ed Improvement – This program provides support for the individual needs and learning styles of students while focusing on twelve employability skills recognized by adult service agencies.

ROE Technology Maintenance – Used to account for revenues and expenditures of the ISBE Technology Maintenance grant program.

Teen Court Fines – Used to account for donations from fines in McDonough County to support a program in which teens participate in community service held in the Teen Court Community Garden.

Title II – Teacher Quality – Used to account for funding to increase student achievement by elevating teacher and principal quality through recruitment, hiring, and retention strategies and to hold local education agencies and schools accountable for improvements in student academic achievement.

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. FUND ACCOUNTING (Continued)

GOVERNMENTAL FUNDS (Continued)

Special Revenue Funds (Continued)

Education Funds (Continued)

Truants Alternative Optional Education – Used to account for State grant revenues and expenditures to provide tutoring services and to encourage students to stay in school.

Truants Alternative Optional Education Program Training – Used to account for State grant proceeds expended to train individuals in Truants Alternative Education.

United Way – Used to account for funding from local United Way for child birth classes and materials.

ROE/ISC Operations – Used to develop and implement a regional improvement plan.

CEO Midland Institute Fund – Used to account for funds from Macomb Area Economic Development Corp. designated to encourage students to stay in the local area to start businesses.

ARP McKinneyVento LEA Consortium – Education Fund, through the American Rescue Plan (ARP), used for the purpose of providing local educational agencies with emergency relief funds to address the impact of COVID-19 on the homeless.

ARP Community Partnership Program – Education Fund, through the American Rescue Plan (ARP), used for the purpose of providing local educational agencies with emergency relief funds to address the impact of COVID-19.

ARP McKinneyVento Homeless – Education Fund, through the American Rescue Plan (ARP), used for the purpose of providing local educational agencies with emergency relief funds to address the impact of COVID-19 on the homeless.

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. FUND ACCOUNTING (Continued)

GOVERNMENTAL FUNDS (Continued)

Special Revenue Funds (Continued)

Education Funds (Concluded)

IRIS Community Collaboration – Integrated Referral and Intake System to give a consistent referral and intake process to help organizations identify clients interested and eligible for services within the Early Beginnings Programs.

Pella Foundation Grant – Grant to be used for the purpose of providing supplies for the local Truancy and SEL Programs.

Distance Learning Grant – Program to help rural communities use advanced telecommunications technology to connect to each other - and the world - overcoming the effects of remoteness and low population density.

Positive Youth Development – Program to develop and implement prevention focused programs and services that are targeted to at-risk communities and at-risk populations of youth. These programs and services are intended to promote the positive development of youth and to reduce and/or avoid the risky behaviors of youth.

PAT Challenge Grant – Grant from Parents as Teachers to pay for the Early Beginnings Program Director to become credentialed in Infant Mental Health.

Alternative Learning Opportunities Program – Program that offers academic, behavioral, and social/emotional interventions to increase student achievement and meet Illinois Learning Standards.

Instructional Coaches Grant – Grant to fund virtual coaching and other teacher support.

Institute – Used to account for examination, registration, and renewal fees for teaching licenses and to defray expenses incidental to teacher institutes, workshops, and professional meetings.

The Regional Office of Education No. 26 reports the following nonmajor special revenue funds:

General Education Development (GED) – Used to account for fees and expenditures incidental to administering the high school equivalency testing program.

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. FUND ACCOUNTING (Continued)

GOVERNMENTAL FUNDS (Concluded)

Special Revenue Funds – (Concluded)

Bus Driver Training – Used to account for fees and expenditures incidental to conducting courses of instruction for school bus drivers pursuant to the standards established by the Illinois Secretary of State.

PROPRIETARY FUNDS

Proprietary Funds – Proprietary funds account for revenue and expenses related to services provided to organizations within the Region on a cost-reimbursement basis. Enterprise funds are proprietary funds that are financed and operated in a manner similar to private business enterprises, where the intent is that the costs of providing goods and services to external entities or the general public on a continuing basis should be financed or recovered primarily through user charges. The Regional Office of Education No. 26 reports the following major proprietary funds:

Western Area Purchasing Co-op – A joint agreement used to reduce costs to school districts by purchasing various supplies in larger quantities. School districts in west central Illinois place orders with the Co-op, which accumulates the orders and purchases large quantities for distribution to the districts. As noted previously, the Purchasing Co-op is a discretionary enterprise fund.

Fingerprinting – Accounts for the activity for fingerprinting services.

FIDUCIARY FUNDS

Custodial Funds – Custodial funds account for assets held by the Regional Office of Education No. 26 in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Custodial funds include the following:

Distributive – The resources in this fund are received by and passed through the Regional Office from the State to their owners. Entities whose resources are received by and passed through the Distributive Fund include the Western Area Career System, West Central Illinois Special Ed, and the Regional Office of Education No. 26.

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. FUND ACCOUNTING (Concluded)

FIDUCIARY FUNDS (Concluded)

Custodial Funds – (Concluded)

Administrators’ Roundtable – This fund accounts for the activities of a group of area educational administrators partnering with Western Illinois University’s Education Leadership Department. Monies are used to enhance district resources by providing an opportunity for administrators to receive and discuss information related to significant issues in the State and Region.

Area III Superintendents – Accounts for collective activities of all the Area III regional superintendents. Membership fees are used to provide meetings and seminars for disseminating current information on administration issues.

Hancock County Principals – Accounts for collective activities of all the Hancock County school principals. Fees are used to provide meetings and seminars for disseminating current information on administration issues.

Regional Board of School Trustees – Accounts for the marketing and disposal of school properties belonging to local education agencies and for expenses related to detachment petitions.

School Occupation Facility Tax – This fund accounts for the assets held by the Regional Office of Education No. 26 to be distributed to local school districts. Monies are received from the State Comptroller for the School Facilities Occupation Tax and are disbursed to the school districts.

Western Area Career System (WACS) – This system is housed within the Regional Office of Education No. 26’s office and shares the same phone system, copier, etc. The Regional Office of Education records the WACS’ phone and copier usage and appropriately charges WACS monthly for the usage.

McDonough County Interagency Council – This fund accounts for the assets held for this community organization as fiscal agent to collect donations and use the funds for a yearly conference and monthly meeting expenses.

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (Continued)

H. GOVERNMENTAL CASH BASIS FUND BALANCES

The following types of fund balances may be presented in the Governmental Funds Balance Sheet – Cash Basis and Governmental Funds Combining Schedule of Accounts – Cash Basis:

Nonspendable Fund Balance – The portion of a governmental fund’s fund balance that is not available to be spent, either short term or long term, in either form or through legal restrictions. There are no funds with nonspendable fund balances.

Restricted Fund Balance – The portion of a governmental fund’s net position that is subject to external enforceable legal restrictions. The following Education Fund accounts’ fund balances are restricted by donor restrictions, grant agreements, or contracts: Early Childhood grants, Local Donations, Career & Technical ED Improvement, ROE Technology Maintenance, Teen Court Fines, Truants Alternative Optional Education, Truants Alternative Optional Education Program Training, United Way, ROE/ISC Operations, Pella Foundation Grant, and PAT Challenge Grant. The following fund balances are restricted by Illinois Statute: General Education Development, Bus Driver Training, and Institute Funds.

Committed Fund Balance – The portion of a governmental fund’s net position with self-imposed constraints or limitations that have been placed at the highest level of decision making. The Regional Office of Education No. 26 has no committed fund balances.

Assigned Fund Balance – The portion of a governmental fund’s net position for which an intended use of resources has been denoted. The accounts presented with assigned fund balances are specified for a particular purpose by the Regional Superintendent. The Regional Office of Education No. 26 has no assigned fund balances.

Unassigned Fund Balance – Available expendable financial resources in a governmental fund that are not designated for a specific purpose. The Regional Office of Education No. 26 has unassigned fund balances in the following General Fund accounts: County, Regional Programs, Interest, Alternative Schools, Edgenuity, and Reimbursement Account. The following Education Funds have unassigned fund deficits: Child and Family Connections, Hearing/Vision Screening, McKinney Education for Homeless Children, Title II – Teacher Quality, CEO Midland Institute Fund, ARP Community Partnership Program, IRIS Community Collaboration, and Alternative Learning Opportunities Program.

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
NOTES TO THE FINANCIAL STATEMENTS
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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. CASH BASIS NET POSITION

In the government-wide financial statements, net position is displayed in two components:

Restricted net position – Consists of restricted assets related to restricted funds.

Unrestricted net position – The net amount of the assets that are not included in the determination of restricted component of net position.

J. CASH AND CASHEQUIVALENTS

Cash and cash equivalents consist of cash on deposit and invested in money market accounts. The Regional Office of Education No. 26 considers all liquid investments with a maturity of three months or less when purchased to be cash equivalents.

K. BUDGET INFORMATION

The Regional Office of Education No. 26 acts as the administrative agent for certain grant programs that are accounted for in the General and Education Funds. Certain programs have separate budgets and are required to report to the Illinois State Board of Education; however, none of the annual budgets have been legally adopted, nor are they required to be. Comparisons of budgeted and actual results are presented as supplemental information. Budgetary comparison schedules have been provided in supplementary schedules for the following funds: Child and Family Connections, Early Childhood Grant (3705-00), Early Childhood Block Grant (3705-01), McKinney Education for Homeless Children (4920), McKinney Education for Homeless Children - ROE 26 Subgrant, Regional Safe Schools 3696), Career & Technical ED Improvement (3220), Truants Alternative Optional Education (3695), Truants Alternative Optional Education Program Training (3695-PD), ROE/ISC Operations, ARP McKinneyVento LEA Consortium, ARP Community Partnership Program, ARP McKinneyVento Homeless, IRIS Community Collaboration, Pella Foundation Grant, Distance Learning, Positive Youth Development, PAT Challenge Grant, and Alternative Learning Opportunities Programs.

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Concluded)

L. NEW ACCOUNTING PRONOUNCEMENT

In 2025, the Regional Office of Education No. 26 implemented Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences* and Statement No. 102, *Certain Risk Disclosures*. The implementation of these standards did not have a significant effect on the ROE's financial statements.

NOTE 2 – DEPOSITS AND INVESTMENTS

The *Illinois Compiled Statutes* authorize the Regional Office of Education No. 26 to make deposits and invest in U.S. Government, State of Illinois, and municipal securities; certificates of deposit or time savings deposits insured by the FDIC; mortgage notes, bonds, or debentures issued by the Federal Housing Administration; bonds and other obligations of the Federal National Mortgage Association; commercial paper rated within the three highest classifications by at least two standard rating services; credit union shares; and the Illinois Funds.

A. DEPOSITS

At June 30, 2025, the carrying amount of the Regional Office of Education No. 26's government-wide and agency fund deposits were \$346,942 and \$188,293, respectively, and the total bank balance was \$1,175,327 and \$3,757 invested in the Illinois Funds Money Market Fund.

CUSTODIAL CREDIT RISK

Custodial credit risk for deposits with financial institutions is the risk that, in the event of bank failure, the Regional Office's deposits may not be returned to it. To guard against custodial credit risk for deposits with financial institutions, the Regional Office of Education No. 26's investment policy requires that deposits with financial institutions in excess of FDIC limits be secured by some form of collateral, by written agreement, and held at an independent, third-party institution in the name of the Regional Office. Of the total bank balances as of June 30, 2025, \$251,000 was secured by federal depository insurance and \$924,327 was collateralized by securities pledged by the Regional Office of Education No. 26's financial institution on behalf of the Regional Office.

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

NOTE 2 – DEPOSITS AND INVESTMENTS (Concluded)

B. INVESTMENTS

The Regional Office of Education No. 26 does not have a formal investment policy but requires that funds be invested solely in investments authorized by the Public Funds Investment Act, 30 ILCS 235/2. The Regional Office of Education No. 26's only investments are internally pooled in the Illinois Funds Money Market Fund. As of June 30, 2025, the Regional Office of Education No. 26 had investments with carrying value of \$3,757 in the Illinois Funds Money Market Fund.

CREDIT RISK

At June 30, 2025, the Illinois Funds Money Market Fund had a Fitch's AAmmf rating. The pool is audited annually by an outside independent auditor and copies of the report are distributed to participants. Although not subject to direct regulatory oversight, the fund is administered by the Illinois State Treasurer in accordance with the provision of the Illinois Public Funds Investment Act, 30 ILCS 235. All investments are fully collateralized.

INTEREST RATE RISK

The Illinois Funds Money Market Fund, created by the Illinois General Assembly, enables custodians of public funds an investment option with a competitive rate of return on fully collateralized investments and immediate access to the funds. The investment policy of the Illinois Funds Money Market Fund states that, unless authorized specifically by the Treasurer, a minimum of 75% of its investments shall have less than one-year maturity and no investment shall exceed two years maturity.

CONCENTRATION OF CREDIT RISK

Unless specifically authorized by the Treasurer, the Illinois Funds Money Market Fund's investment policy limits investment categories to not exceed 25% of the portfolio with the exception of cash equivalents and U.S. Treasury securities. Further, certificates of deposit cannot exceed 10% of any single financial institution's total deposits.

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
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June 30, 2025

NOTE 3 – DEFINED BENEFIT PENSION PLAN

Illinois Municipal Retirement Fund (IMRF) Plan Description

The Regional Office of Education No. 26’s defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The Regional Office of Education No. 26’s plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multi-employer public pension fund. A summary of IMRF’s pension benefits is provided in the following “Benefits Provided” section. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan’s fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff’s Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

**FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025**

NOTE 3 – DEFINED BENEFIT PENSION PLAN (Concluded)

Employees Covered by Benefit Terms

As of December 31, 2024, the following employees were covered by the benefit terms:

	IMRF
Retirees and Beneficiaries currently receiving benefits	38
Inactive Plan Members entitled to but not yet receiving benefits	26
Active Plan Members	38
Total	102

Contributions

As set by statute, the Regional Office of Education No. 26’s Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Regional Office of Education No. 26’s annual contribution rate for calendar year 2024 was 6.09% and for calendar year 2025 the rate is 7.14%. For the fiscal year ended 2025, the Regional Office of Education No. 26 contributed \$215,109 to the plan. The Regional Office of Education No. 26 also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF’s Board of Trustees, while the supplemental retirement benefits rate is set by statute.

NOTE 4 – TEACHERS’ RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

The Regional Office of Education No. 26 participates in the Teachers’ Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor’s approval. The TRS Board of Trustees is responsible for the System’s administration.

TRS issues a publicly available financial report that can be obtained at <http://trsil.org/financial/acfrs/fy2024>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
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NOTE 4 – TEACHERS’ RETIREMENT SYSTEM OF THE STATE OF ILLINOIS
(Continued)

Benefits Provided

TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest consecutive years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service.

Tier II members qualify for retirement benefits at age 67 with 10 years of service, or discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the last four. Disability provisions for Tier II are identical to those of Tier I. Death benefits are payable under a formula that is different from Tier I.

Essentially all Tier I retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member’s first anniversary in retirement, whichever is later. Tier II annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member’s first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2026. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs will begin in 2019 and will be funded by bonds issued by the State of Illinois.

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

NOTE 4 – TEACHERS’ RETIREMENT SYSTEM OF THE STATE OF ILLINOIS
(Continued)

Contributions

The State of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90 percent of the total actuarial liabilities of the System by the end of fiscal year 2045.

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active contribution rate for the year ended June 30, 2024, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the Regional Office of Education No. 26.

On-behalf Contributions to TRS

The State of Illinois makes employer pension contributions on behalf of the Regional Office of Education No. 26. For the year ended June 30, 2025, State of Illinois contributions recognized by the Regional Office of Education No. 26 were based on the State’s proportionate share of the collective net pension liability associated with the Regional Office of Education No. 26, and the Regional Office of Education No. 26 recognized revenue and expenditures of \$357,772 in pension contributions from the State of Illinois.

2.2 Formula Contributions

Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2025, were \$4,204.

Federal and Special Trust Fund Contributions

When TRS members are paid from federal and special trust funds administered by the Regional Office of Education No. 26, there is a statutory requirement for the Regional Office of Education No. 26 to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018.

Previously, employer contributions for employees paid from federal and special trust funds were at the same rate as the state contributions rate to TRS and were much higher.

**FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025**

NOTE 4 – TEACHERS’ RETIREMENT SYSTEM OF THE STATE OF ILLINOIS
(Concluded)

Federal and Special Trust Fund Contributions (Concluded)

For the year ended June 30, 2025, the employer pension contribution was 10.34 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2025, no salaries were paid from federal and special trust funds so no required employer contributions were made.

Employer Retirement Cost Contributions

Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The Regional Office of Education No. 26 is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree’s final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2025, the Regional Office of Education No. 26 made no payments to TRS for employer contributions due on salary increases in excess of 6 percent and no payments for sick leave days granted in excess of the normal annual allotment.

NOTE 5 – OTHER POST EMPLOYMENT BENEFITS

A. TEACHERS’ HEALTH INSURANCE SECURITY (THIS) FUND

THIS Plan Description

The Regional Office of Education No. 26 participates in the Teachers’ Health Insurance Security (THIS) fund. The THIS fund is a non-appropriated trust fund held outside the State Treasury, with the State Treasurer as custodian. Additions deposited into the Trust are for the sole purpose of providing health benefits to retirees, as established under the plan, and associated administrative costs. The THIS fund is a cost-sharing multiple-employer defined benefit post-employment healthcare plan that covers retired employees of participating employers throughout the State of Illinois, excluding the Chicago Public School System. THIS health coverage includes provisions for medical, prescription, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits. Annuitants may participate in the State administered Preferred Provider Organization plan or choose from several managed care options. As a result of the Governor’s Executive Order 12-01, the responsibilities in relation to THIS were transferred to the Department of Central Management Services (Department) as of July 1, 2013. The Department administers the plan with the cooperation of the Teachers’ Retirement System (TRS).

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

NOTE 5 – OTHER POST EMPLOYMENT BENEFITS (Continued)

A. TEACHERS' HEALTH INSURANCE SECURITY (THIS) FUND (Concluded)

Benefits Provided

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the eligibility and benefit provisions of THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. The plan is administered by Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the State to make a contribution to the THIS Fund.

A percentage of employer required contributions in the future will not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year.

On-Behalf Contributions to the THIS Fund

The State of Illinois makes employer retiree health insurance contributions on behalf of the Regional Office of Education No. 26. For the year ended June 30, 2025, State of Illinois contributions recognized by the Regional Office of Education No. 26 were based on the State's proportionate share of the collective net OPEB liability associated with the Regional Office of Education No. 26, and recognized revenue and expenditures of \$6,524 in OPEB contributions from the State of Illinois.

Employer Contributions to the THIS Fund

The Regional Office of Education No. 26 also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.67 percent during the year ended June 30, 2025, and 0.67 and 0.67 percent during the years ended June 30, 2024 and 2023, respectively. For the year ended June 30, 2025, the Regional Office of Education No. 26 paid \$4,857 to the THIS Fund, which was 100 percent of the required contribution. For the years ended June 30, 2024 and 2023, the Regional Office paid \$4,495 and \$4,269 to the THIS Fund, respectively, which was 100 percent of the required contribution.

Further information on the THIS Fund

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: <http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>. The current reports are listed under "Central Management Services". Prior reports are available under "Healthcare and Family Services".

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

NOTE 5 – OTHER POST EMPLOYMENT BENEFITS (Continued)

B. WESTERN AREA SCHOOL HEALTH BENEFIT (WAS) PLAN

Plan Description

The Regional Office of Education No. 26 provides a single-employer defined benefit OPEB plan by participating in the Western Area School Health Benefit Plan (the WAS Plan) as a member of the Western Area School Association. Benefit terms can be amended by WAS at any time. All full time, permanent employees and their spouses are eligible to participate in the plan and have the option to continue participation upon retirement. The WAS Plan is funded through the Western Area School Employee Benefit Trust, which is a trust that does not meet the criteria in paragraph 4 of statement 75 due to contributions made to the plan being revocable.

Eligibility Provisions

Full-Time Employees - IMRF

Tier I IMRF Full-Time employees:

- Age 55 with at least 8 years of service (Reduced Pension)
- Age 55 with at least 30 years of service (Reduced Pension)
- Age 55 with at least 35 years of service (Full Pension)
- Age 60 with at least 8 years of service (Full Pension)

Tier II IMRF Full-Time employees:

- Age 62 with at least 10 years of service (Reduced Pension)
- Age 62 with at least 30 years of service (Reduced Pension)
- Age 62 with at least 35 years of service (Full Pension)
- Age 67 with at least 10 years of service (Full Pension)

Full-Time Employees - TRS

Tier I TRS Full-Time employees:

- Age 55 with at least 20 years of service (Reduced Pension)
- Age 55 with at least 35 years of service (Full Pension)
- Age 60 with at least 10 years of service (Full Pension)
- Age 62 with at least 5 years of service (Full Pension)

Tier II TRS Full-Time employees:

- Age 62 with at least 10 years of service (Reduced Pension)
- Age 67 with at least 10 years of service (Full Pension)

**FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025**

NOTE 5 – OTHER POST EMPLOYMENT BENEFITS (Concluded)

B. WESTERN AREA SCHOOL HEALTH BENEFIT (WAS) PLAN (Concluded)

Membership

At June 30, 2024 membership consisted of:

Inactive Employees Currently Receiving Benefit Payments	0
Inactive Employees Entitled to but Not Yet Receiving Benefit Payments	0
Active Employees	31
Total	31

Benefits Provided

The Regional Office of Education No. 26 provides continued health insurance coverage at the blended employer rate to all eligible retirees in accordance with Illinois Compiled Statutes, which creates an implicit subsidy of retiree health insurance. Benefits for the WAS Plan include medical and prescription drug benefits under PPO and HSA plans. IMRF and TRS employees may continue health insurance in retirement; however, they are responsible for paying the full cost of the medical premium. Eligible spouse/dependent coverage may continue should the retiree coverage terminate under COBRA provisions when an applicable qualifying event occurs. The spouse/dependent is responsible for the full cost of coverage. Additional coverage is also provided for dental, vision and life insurance. IMRF and TRS employees may continue dental and vision insurance through Western Area School Benefit Plan; however, they are responsible for paying the full cost of the insurance premium. Retirees may not continue employer sponsored insurance in retirement past Medicare eligibility.

Funding Policy and Contributions

Benefits are paid by the WAS Plan for Medical, prescription drug, dental and vision benefits as they occur. The total OPEB liabilities are currently an unfunded obligation.

The employer contributions and benefit payments are related to the increase in active premiums due to the presence of retirees in the determination of blended retiree/active premiums.

Contributions from Other ROE Resources of zero and Benefit Payments of zero from Other ROE Resources are contributions made to and benefit payments made from the OPEB Plan that were not directly made to or from the OPEB Trust.

**FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025**

NOTE 6 – RISK MANAGEMENT

The Regional Office of Education No. 26 is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Regional Office of Education No. 26 has purchased commercial insurance to cover these risks. No losses have been incurred in excess of the amounts covered by insurance over the past three years.

NOTE 7 – INTERFUND ACTIVITY

The transfer balances between governmental funds were eliminated in the government-wide Statement of Activities – Cash Basis; however, the transfers between the governmental funds and the business-type funds were not eliminated. For the current fiscal year, the following were interfund transfers:

	<u>Transfer in</u>	<u>Transfer Out</u>
<u>Government Fund Accounts</u>		
Regional Programs	\$ 5,750	\$ -
Alternative Schools	3,333	-
Reimbursement Account	-	3,333
<u>Education Fund Accounts</u>		
Early Childhood Grant	-	5,750
Total	<u>\$ 9,083</u>	<u>\$ 9,083</u>

NOTE 8 –LEASE COMMITMENTS

The Regional Office of Education No. 26 leases office space located at 749 E. Locust St., Canton, Illinois. The lease for the year ended June 30, 2025 was \$32,000 plus reimbursement for improvements per schedule. The lease term is from July 1, 2018 through June 30, 2019. The agreement will automatically renew for annual terms unless written notice is given by May 1 of each year. Reimbursement for improvements total \$24,865 will be paid over a seven-year schedule through 2025. The final payment of \$3,552 was made during fiscal year 2025.

The Regional Office of Education No. 26 leases office space located on 341 South Johnson Street, Macomb, Illinois for \$8,000 per month for FY 2025. This lease term was signed for July 1, 2024 to June 30, 2025, and will continue on a year to year basis unless terminated 90 days prior to year end by either party.

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

NOTE 8 – LEASE COMMITMENTS (Concluded)

The Regional Office of Education No. 26 has a lease agreement from July 1, 2023 through June 30, 2026, for office space at 130 South Lafayette Street, Suite 200, Macomb, Illinois, for \$2,250 per month.

The Regional Office of Education No. 26 leases office and classroom space located on 84 S Madison Street, Carthage, Illinois. The lease term was signed for August 1, 2022 to July 31, 2023 for \$900 per month and month to month thereafter.

Total lease expense for the year ended June 30, 2025, was \$169,352. Future minimum lease payments are as follows:

<u>Year Ending June 30</u>	
2026	\$ 27,000
2027	-
2028	-
2029	-
2030	-
2031 and thereafter	-
Total	<u>\$ 27,000</u>

NOTE 9 – ON-BEHALF PAYMENTS

The State of Illinois paid the following salaries, benefits, and contributions on behalf of the Regional Office of Education No. 26:

Regional Superintendent Salary	\$ 135,432
Assistant Regional Superintendent Salary	121,884
Regional Superintendent Benefits (includes State-paid insurance)	43,640
Assistant Regional Superintendent Benefits (includes State-paid insurance)	52,865
Total	<u>\$ 353,821</u>

Salary and benefit data for the Regional Superintendent and Assistant Regional Superintendent were calculated based on data provided by the Illinois State Board of Education (ISBE). These amounts have been reported in the accompanying governmental fund financial statements as State revenue and expenditures.

Regional Office of Education No. 26 also recorded \$357,772 in revenue and expenses as on-behalf payments from ISBE for the Regional Office’s share of the State’s Teachers’ Retirement System (TRS) pension expense and \$6,524 in revenue and expenses as on-behalf payments from the THIS fund for the Regional Office of Education No. 26’s share of the OPEB expense in the Statement of Activities. In addition, the Regional Office of Education No. 26 has not included any on-behalf payments related to the State’s TRS pension expense for the Regional Superintendent or Assistant Regional Superintendents.

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

NOTE 9 – ON-BEHALF PAYMENTS (Concluded)

Total on-behalf payments reported in the Statement of Activities follows:

State of Illinois on-behalf payments	\$	353,821
ROE No. 26’s share of TRS pension expense		357,772
ROE No. 26’s share of THIS OPEB expense		6,524
Total	\$	<u>718,117</u>

NOTE 10 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

At June 30, 2025, the following funds had deficit fund balances. The Regional Office of Education No. 26 expects these deficits will be covered by payments from the State and intends to reduce expenditures or transfer unrestricted funds to compensate for the deficit fund balances.

The following funds had fund deficits as of June 30, 2025:

<u>Fund</u>	<u>Amount</u>
Governmental Funds:	
General Funds	
County	\$ 71,732
Regional Programs	46,032
Reimbursement Account	12,737
Total General Funds	<u>\$ 130,501</u>
Education Funds	
Child and Family Connections	\$ 231,756
Hearing/Vision Screening	11,099
McKinney Education for Homeless Children	34,099
Title II – Teacher Quality	1
CEO Midland Institute Fund	6,849
ARP Community Partnership Program	5,353
IRIS Community Collaboration	28,547
Alternative Learning Opportunities	16,109
Total Education Funds	<u>\$ 333,813</u>

NOTE 11 –SBITA COMMITMENTS

The Regional Office of Education No. 26 has four subscription-based information technology arrangements (SBITA) that fall under the GASB Statement 96.

The Regional Office of Education No. 26 has an agreement with a vendor for \$4,198, which is a speech program for use during the two-year period July 15, 2024 to July 15, 2026.

**FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025**

NOTE 11 –SBITA COMMITMENTS (Concluded)

The Regional Office of Education No. 26 has a statewide three-year agreement with a vendor for the Edgenuity program for a total contract of \$239,850. This is paid over a 3 year annual payment of \$79,950 due by August 31 of each program year. It is an online learning program available for the school years including September 1 through August 31 of each 2024-2025, 2025-2026, and 2026-2027 school years.

The Regional Office of Education No. 26 also has a local agreement with a vendor for the Edgenuity program with an annual contract for the school year. The amount for the 2025-2026 school year was \$40,788 but payment was submitted during the June 30, 2026 fiscal year. This is renewed on an annual basis, but the payment was not due until fiscal year 2026, so the amount is included in future payments.

The Regional Office of Education No. 26 has an agreement with a vendor for \$5,460 paid up front, which are classroom resources for use during the two-year period August 1, 2025 to July 31, 2027.

Total expenses for SBITA commitments for the year ended June 30, 2025, was \$85,410. Future minimum payments are as follows:

<u>Year Ending June 30</u>		
2026	\$	120,738
2027		-
2028		-
2029		-
2030		-
2031 and thereafter		-
Total	\$	<u>120,738</u>

SUPPLEMENTAL INFORMATION

**FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 26
 COMBINING SCHEDULE OF ACCOUNTS - CASH BASIS
 GENERAL FUND
 June 30, 2025**

	<u>County</u>	<u>Regional Programs</u>	<u>Interest</u>	<u>Alternative Schools</u>	<u>Edgenuity</u>	<u>Reimbursement Account</u>	<u>Totals</u>
ASSETS							
Cash and cash equivalents	\$ (71,732)	\$ (46,032)	\$ 4,148	\$ 208,875	\$ 264,838	\$ (12,737)	\$ 347,360
Total Assets	<u>\$ (71,732)</u>	<u>\$ (46,032)</u>	<u>\$ 4,148</u>	<u>\$ 208,875</u>	<u>\$ 264,838</u>	<u>\$ (12,737)</u>	<u>\$ 347,360</u>
FUND BALANCE (DEFICIT)							
Assigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned	(71,732)	(46,032)	4,148	208,875	264,838	(12,737)	347,360
Total Fund Balance (Deficit)	<u>\$ (71,732)</u>	<u>\$ (46,032)</u>	<u>\$ 4,148</u>	<u>\$ 208,875</u>	<u>\$ 264,838</u>	<u>\$ (12,737)</u>	<u>\$ 347,360</u>

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CASH BASIS
GENERAL FUND ACCOUNTS
For the Year Ended June 30, 2025

	County	Regional Programs	Interest	Alternative Schools	Edgenuity	Reimbursement Account	Totals
Revenues							
Local sources	\$ 265,994	\$ 102,016	\$ -	\$ 96,752	\$ 53,640	\$ 90,237	\$ 608,639
State sources	-	-	-	662,868	-	-	662,868
On-behalf payments - State	-	353,821	-	-	-	-	353,821
Federal sources	-	-	-	24,963	-	-	24,963
Investment earnings	-	-	3,914	-	-	-	3,914
Total Revenues	<u>265,994</u>	<u>455,837</u>	<u>3,914</u>	<u>784,583</u>	<u>53,640</u>	<u>90,237</u>	<u>1,654,205</u>
Expenditures							
Instructional Services:							
Salaries and benefits	197,912	7,350	-	811,667	67,052	66,667	1,150,648
Purchased services	47,934	10,313	528	207,323	5,615	15,925	287,638
Supplies and materials	5,369	412	-	49,392	1,290	22	56,485
Other objects	-	-	30	1,182	-	-	1,212
Capital outlay	-	-	-	20,056	-	-	20,056
On-behalf payments - State	-	353,821	-	-	-	-	353,821
Total Expenditures	<u>251,215</u>	<u>371,896</u>	<u>558</u>	<u>1,089,620</u>	<u>73,957</u>	<u>82,614</u>	<u>1,869,860</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>14,779</u>	<u>83,941</u>	<u>3,356</u>	<u>(305,037)</u>	<u>(20,317)</u>	<u>7,623</u>	<u>(215,655)</u>
OTHER FINANCING SOURCES (USES):							
Transfers in	-	5,750	-	3,333	-	-	9,083
Transfers out	-	-	-	-	-	(3,333)	(3,333)
Total other financing sources (uses)	<u>-</u>	<u>5,750</u>	<u>-</u>	<u>3,333</u>	<u>-</u>	<u>(3,333)</u>	<u>5,750</u>
NET CHANGE IN FUND BALANCE (DEFICIT)	14,779	89,691	3,356	(301,704)	(20,317)	4,290	(209,905)
FUND BALANCE (DEFICIT), BEGINNING	(86,511)	(135,723)	792	510,579	285,155	(17,027)	557,265
FUND BALANCE (DEFICIT), ENDING	<u>\$ (71,732)</u>	<u>\$ (46,032)</u>	<u>\$ 4,148</u>	<u>\$ 208,875</u>	<u>\$ 264,838</u>	<u>\$ (12,737)</u>	<u>\$ 347,360</u>

**FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
COMBINING SCHEDULE OF ACCOUNTS - CASH BASIS
EDUCATION FUND
June 30, 2025**

	Child and Family Connections	Early Childhood Grant	Early Childhood Block Grant	Hearing/ Vision Screening
Assets				
Cash and cash equivalents	\$ (231,756)	\$ 42,873	\$ 11,669	\$ (11,099)
Total Assets	<u>\$ (231,756)</u>	<u>\$ 42,873</u>	<u>\$ 11,669</u>	<u>\$ (11,099)</u>
Fund Balance (Deficit)				
Restricted	\$ -	\$ 42,873	\$ 11,669	\$ -
Unassigned	<u>(231,756)</u>	<u>-</u>	<u>-</u>	<u>(11,099)</u>
Total Fund Balance (Deficit)	<u>\$ (231,756)</u>	<u>\$ 42,873</u>	<u>\$ 11,669</u>	<u>\$ (11,099)</u>

**FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
COMBINING SCHEDULE OF ACCOUNTS - CASH BASIS
EDUCATION FUND
June 30, 2025**

	Local Donations	McKinney Education for Homeless Children	Regional Safe Schools	Career & Technical Ed Improvement
Assets				
Cash and cash equivalents	\$ 713	\$ (34,099)	\$ -	\$ 8,245
Total Assets	<u>\$ 713</u>	<u>\$ (34,099)</u>	<u>\$ -</u>	<u>\$ 8,245</u>
Fund Balance (Deficit)				
Restricted	\$ 713	\$ -	\$ -	\$ 8,245
Unassigned	<u>-</u>	<u>(34,099)</u>	<u>-</u>	<u>-</u>
Total Fund Balance (Deficit)	<u>\$ 713</u>	<u>\$ (34,099)</u>	<u>\$ -</u>	<u>\$ 8,245</u>

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 26
 COMBINING SCHEDULE OF ACCOUNTS - CASH BASIS
 EDUCATION FUND
 June 30, 2025

	ROE Technology Maintenance	Teen Court Fines	Title II - Teacher Quality	Truants Alternative Optional Education
Assets				
Cash and cash equivalents	\$ 743	\$ 24,291	\$ (1)	\$ 6,793
Total Assets	<u>\$ 743</u>	<u>\$ 24,291</u>	<u>\$ (1)</u>	<u>\$ 6,793</u>
Fund Balance (Deficit)				
Restricted	\$ 743	\$ 24,291	\$ -	\$ 6,793
Unassigned	<u>-</u>	<u>-</u>	<u>(1)</u>	<u>-</u>
Total Fund Balance (Deficit)	<u>\$ 743</u>	<u>\$ 24,291</u>	<u>\$ (1)</u>	<u>\$ 6,793</u>

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 26
 COMBINING SCHEDULE OF ACCOUNTS - CASH BASIS
 EDUCATION FUND
 June 30, 2025

	Truants Alternative Optional Education Program Training	United Way	ROE/ISC Operations	CEO Midland Institute Fund
Assets				
Cash and cash equivalents	\$ 4,158	\$ 4,562	\$ 24,769	\$ (6,849)
Total Assets	<u>\$ 4,158</u>	<u>\$ 4,562</u>	<u>\$ 24,769</u>	<u>\$ (6,849)</u>
Fund Balance (Deficit)				
Restricted	\$ 4,158	\$ 4,562	\$ 24,769	\$ -
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,849)</u>
Total Fund Balance (Deficit)	<u>\$ 4,158</u>	<u>\$ 4,562</u>	<u>\$ 24,769</u>	<u>\$ (6,849)</u>

**FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
COMBINING SCHEDULE OF ACCOUNTS - CASH BASIS
EDUCATION FUND
June 30, 2025**

	ARP McKinneyVento LEA Consortium	ARP Community Partnership Program	ARP McKinneyVento Homeless	IRIS Community Collaboration
Assets				
Cash and cash equivalents	\$ -	\$ (5,353)	\$ -	\$ (28,547)
Total Assets	<u>\$ -</u>	<u>\$ (5,353)</u>	<u>\$ -</u>	<u>\$ (28,547)</u>
Fund Balance (Deficit)				
Restricted	\$ -	\$ -	\$ -	\$ -
Unassigned	<u>-</u>	<u>(5,353)</u>	<u>-</u>	<u>(28,547)</u>
Total Fund Balance (Deficit)	<u>\$ -</u>	<u>\$ (5,353)</u>	<u>\$ -</u>	<u>\$ (28,547)</u>

**FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 26
 COMBINING SCHEDULE OF ACCOUNTS - CASH BASIS
 EDUCATION FUND
 June 30, 2025**

	Pella Foundation Grant	Distance Learning	Positive Youth Development	PAT Challenge Grant
Assets				
Cash and cash equivalents	\$ 6,408	\$ -	\$ -	\$ 2
Total Assets	<u>\$ 6,408</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>
Fund Balance (Deficit)				
Restricted	\$ 6,408	\$ -	\$ -	\$ 2
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balance (Deficit)	<u>\$ 6,408</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>

**FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
COMBINING SCHEDULE OF ACCOUNTS - CASH BASIS
EDUCATION FUND
June 30, 2025**

	Alternative Learning Opportunities Program	Instructional Coaches Grant	Totals
Assets			
Cash and cash equivalents	\$ (16,109)	\$ -	\$ (198,587)
Total Assets	<u>\$ (16,109)</u>	<u>\$ -</u>	<u>\$ (198,587)</u>
Fund Balance (Deficit)			
Restricted	\$ -	\$ -	\$ 135,226
Unassigned	<u>(16,109)</u>	<u>-</u>	<u>(333,813)</u>
Total Fund Balance (Deficit)	<u>\$ (16,109)</u>	<u>\$ -</u>	<u>\$ (198,587)</u>

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CASH BASIS
EDUCATION FUND ACCOUNTS
For the Year Ended June 30, 2025

	Child and Family Connections	Early Childhood Grant	Early Childhood Block Grant	Hearing/ Vision Screening
REVENUES				
Local sources	\$ -	\$ -	\$ -	\$ 15,932
State sources	637,261	644,600	350,248	-
Federal sources	-	-	-	-
Total Revenues	<u>637,261</u>	<u>644,600</u>	<u>350,248</u>	<u>15,932</u>
EXPENDITURES				
Instructional Services:				
Salaries and benefits	617,126	369,872	278,834	31,436
Purchased services	95,348	42,206	52,827	9,754
Supplies and materials	11,956	54,001	12,024	112
Capital outlay	7,562	94,036	-	699
Intergovernmental:				
Payments to other governments	-	67,963	-	-
Total Expenditures	<u>731,992</u>	<u>628,078</u>	<u>343,685</u>	<u>42,001</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(94,731)</u>	<u>16,522</u>	<u>6,563</u>	<u>(26,069)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	(5,750)	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(5,750)</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(94,731)	10,772	6,563	(26,069)
FUND BALANCE (DEFICIT) - BEGINNING	<u>(137,025)</u>	<u>32,101</u>	<u>5,106</u>	<u>14,970</u>
FUND BALANCE (DEFICIT) - ENDING	<u>\$ (231,756)</u>	<u>\$ 42,873</u>	<u>\$ 11,669</u>	<u>\$ (11,099)</u>

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CASH BASIS
EDUCATION FUND ACCOUNTS
For the Year Ended June 30, 2025

	Local Donations	McKinney Education for Homeless Children	Regional Safe Schools	Career & Technical Ed Improvement
REVENUES				
Local sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	139,166	98,016
Federal sources	-	391,352	-	-
Total Revenues	<u>-</u>	<u>391,352</u>	<u>139,166</u>	<u>98,016</u>
EXPENDITURES				
Instructional Services:				
Salaries and benefits	-	56,812	150,942	64,312
Purchased services	-	48,878	2,437	21,483
Supplies and materials	-	19,155	632	6,939
Capital outlay	-	-	-	-
Intergovernmental:				
Payments to other governments	-	290,307	-	-
Total Expenditures	<u>-</u>	<u>415,152</u>	<u>154,011</u>	<u>92,734</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(23,800)</u>	<u>(14,845)</u>	<u>5,282</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	(23,800)	(14,845)	5,282
FUND BALANCE (DEFICIT) - BEGINNING	<u>713</u>	<u>(10,299)</u>	<u>14,845</u>	<u>2,963</u>
FUND BALANCE (DEFICIT) - ENDING	<u>\$ 713</u>	<u>\$ (34,099)</u>	<u>\$ -</u>	<u>\$ 8,245</u>

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CASH BASIS
EDUCATION FUND ACCOUNTS
For the Year Ended June 30, 2025

	ROE Technology Maintenance	Teen Court Fines	Title II - Teacher Quality	Truants Alternative Optional Education
REVENUES				
Local sources	\$ -	\$ 22,537	\$ -	\$ -
State sources	-	-	-	124,291
Federal sources	-	-	-	-
Total Revenues	<u>-</u>	<u>22,537</u>	<u>-</u>	<u>124,291</u>
EXPENDITURES				
Instructional Services:				
Salaries and benefits	-	6,172	-	98,775
Purchased services	-	416	-	19,457
Supplies and materials	-	727	-	3,710
Capital outlay	-	-	-	-
Intergovernmental:				
Payments to other governments	-	-	-	-
Total Expenditures	<u>-</u>	<u>7,315</u>	<u>-</u>	<u>121,942</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>15,222</u>	<u>-</u>	<u>2,349</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	15,222	-	2,349
FUND BALANCE (DEFICIT) - BEGINNING	<u>743</u>	<u>9,069</u>	<u>(1)</u>	<u>4,444</u>
FUND BALANCE (DEFICIT) - ENDING	<u>\$ 743</u>	<u>\$ 24,291</u>	<u>\$ (1)</u>	<u>\$ 6,793</u>

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CASH BASIS
EDUCATION FUND ACCOUNTS
For the Year Ended June 30, 2025

	Truants Alternative Optional Education Program Training	United Way	ROE/ISC Operations	CEO Midland Institute Fund
REVENUES				
Local sources	\$ -	\$ 3,246	\$ -	\$ 27,235
State sources	200,000	-	299,587	-
Federal sources	-	-	-	-
Total Revenues	200,000	3,246	299,587	27,235
EXPENDITURES				
Instructional Services:				
Salaries and benefits	36,114	476	182,155	26,913
Purchased services	159,680	387	70,885	278
Supplies and materials	2,383	181	1,996	-
Capital outlay	-	-	1,598	-
Intergovernmental:				
Payments to other governments	920	-	24,920	-
Total Expenditures	199,097	1,044	281,554	27,191
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	903	2,202	18,033	44
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	903	2,202	18,033	44
FUND BALANCE (DEFICIT) - BEGINNING	3,255	2,360	6,736	(6,893)
FUND BALANCE (DEFICIT) - ENDING	\$ 4,158	\$ 4,562	\$ 24,769	\$ (6,849)

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CASH BASIS
EDUCATION FUND ACCOUNTS
For the Year Ended June 30, 2025

	ARP McKinneyVento LEA Consortium	ARP Community Partnership Program	ARP McKinneyVento Homeless	IRIS Community Collaboration
REVENUES				
Local sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	23,740
Federal sources	1,678	81,377	29,493	-
Total Revenues	<u>1,678</u>	<u>81,377</u>	<u>29,493</u>	<u>23,740</u>
EXPENDITURES				
Instructional Services:				
Salaries and benefits	-	53,525	6,451	50,577
Purchased services	-	6,913	4,162	1,043
Supplies and materials	-	9,460	10,107	799
Capital outlay	-	1,398	-	-
Intergovernmental:				
Payments to other governments	1,533	-	831	-
Total Expenditures	<u>1,533</u>	<u>71,296</u>	<u>21,551</u>	<u>52,419</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>145</u>	<u>10,081</u>	<u>7,942</u>	<u>(28,679)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	145	10,081	7,942	(28,679)
FUND BALANCE (DEFICIT) - BEGINNING	<u>(145)</u>	<u>(15,434)</u>	<u>(7,942)</u>	<u>132</u>
FUND BALANCE (DEFICIT) - ENDING	<u>\$ -</u>	<u>\$ (5,353)</u>	<u>\$ -</u>	<u>\$ (28,547)</u>

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CASH BASIS
EDUCATION FUND ACCOUNTS
For the Year Ended June 30, 2025

	Pella Foundation Grant	Distance Learning	Positive Youth Development	PAT Challenge Grant
REVENUES				
Local sources	\$ -	\$ 16,183	\$ -	\$ -
State sources	-	-	142,795	-
Federal sources	-	-	-	-
Total Revenues	<u>-</u>	<u>16,183</u>	<u>142,795</u>	<u>-</u>
EXPENDITURES				
Instructional Services:				
Salaries and benefits	-	-	-	15,000
Purchased services	-	43,947	2,920	3,501
Supplies and materials	3,592	-	14,066	421
Capital outlay	-	-	-	-
Intergovernmental:				
Payments to other governments	-	-	-	-
Total Expenditures	<u>3,592</u>	<u>43,947</u>	<u>16,986</u>	<u>18,922</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(3,592)</u>	<u>(27,764)</u>	<u>125,809</u>	<u>(18,922)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(3,592)	(27,764)	125,809	(18,922)
FUND BALANCE (DEFICIT) - BEGINNING	<u>10,000</u>	<u>27,764</u>	<u>(125,809)</u>	<u>18,924</u>
FUND BALANCE (DEFICIT) - ENDING	<u>\$ 6,408</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CASH BASIS
EDUCATION FUND ACCOUNTS
For the Year Ended June 30, 2025

	Alternative Learning Opportunities Program	Instructional Coaches Grant	Totals
REVENUES			
Local sources	\$ -	\$ -	\$ 85,133
State sources	450,000	59,161	3,168,865
Federal sources	-	-	503,900
Total Revenues	<u>450,000</u>	<u>59,161</u>	<u>3,757,898</u>
EXPENDITURES			
Instructional Services:			
Salaries and benefits	427,605	-	2,473,097
Purchased services	31,915	59,161	677,598
Supplies and materials	6,589	-	158,850
Capital outlay	-	-	105,293
Intergovernmental:			
Payments to other governments	-	-	386,474
Total Expenditures	<u>466,109</u>	<u>59,161</u>	<u>3,801,312</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(16,109)</u>	<u>-</u>	<u>(43,414)</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	-	-	-
Transfers out	-	-	(5,750)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(5,750)</u>
NET CHANGE IN FUND BALANCE	(16,109)	-	(49,164)
FUND BALANCE (DEFICIT) - BEGINNING	<u>-</u>	<u>-</u>	<u>(149,423)</u>
FUND BALANCE (DEFICIT) - ENDING	<u>\$ (16,109)</u>	<u>\$ -</u>	<u>\$ (198,587)</u>

**FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 26
 BUDGETARY COMPARISON SCHEDULE - CASH BASIS
 EDUCATION FUND ACCOUNTS
 CHILD AND FAMILY CONNECTIONS
 For the Year Ended June 30, 2025**

	Original Budget	Revised Budget	Actual
Revenues			
State sources	\$ 673,163	\$ 768,524	\$ 637,261
Total Revenues	<u>673,163</u>	<u>768,524</u>	<u>637,261</u>
Expenditures			
Salaries and benefits	558,989	624,328	617,126
Purchased services	98,873	123,723	95,348
Supplies and materials	12,743	12,743	11,956
Capital outlay	2,558	7,730	7,562
Total Expenditures	<u>673,163</u>	<u>768,524</u>	<u>731,992</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	(94,731)
Fund Balance (Deficit), Beginning			<u>(137,025)</u>
Fund Balance (Deficit), Ending			<u>\$ (231,756)</u>

**FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
 REGIONAL OFFICE OF EDUCATION #26
 BUDGETARY COMPARISON SCHEDULE - CASH BASIS
 EDUCATION FUND ACCOUNTS
 EARLY CHILDHOOD GRANT (3705-00) - 2024
 For the Year Ended June 30, 2025**

	Original Budget	Final Budget	Actual
Revenues			
State sources	\$ 436,619	\$ 484,985	\$ 44,000
Total Revenues	<u>436,619</u>	<u>484,985</u>	<u>44,000</u>
Expenditures			
Salaries and benefits	343,340	343,340	30,648
Purchased services	20,928	21,896	421
Supplies and materials	3,607	14,776	12,199
Capital outlay	-	36,229	32,833
Payments to other governments	68,744	68,744	-
Total Expenditures	<u>436,619</u>	<u>484,985</u>	<u>76,101</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	(32,101)
Fund Balance (Deficit), Beginning			<u>32,101</u>
Fund Balance (Deficit), Ending			<u>\$ -</u>

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
EDUCATION FUND ACCOUNTS
EARLY CHILDHOOD GRANT (3705-00) - 2025
For the Year Ended June 30, 2025

	Original Budget	Revised Budget	Actual
Revenues			
State sources	\$ 440,985	\$ 600,600	\$ 600,600
Total Revenues	<u>440,985</u>	<u>600,600</u>	<u>600,600</u>
Expenditures			
Salaries and benefits	362,952	378,688	339,224
Purchased services	13,425	48,442	41,785
Supplies and materials	8,745	43,778	41,802
Capital outlay	-	61,729	61,203
Payments to other governments	55,863	67,963	67,963
Total Expenditures	<u>440,985</u>	<u>600,600</u>	<u>551,977</u>
Other financing uses			
Transfer out			<u>(5,750)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	42,873
Fund Balance (Deficit), Beginning			<u>-</u>
Fund Balance (Deficit), Ending			<u>\$ 42,873</u>

**FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 26
 BUDGETARY COMPARISON SCHEDULE - CASH BASIS
 EDUCATION FUND ACCOUNTS
 EARLY CHILDHOOD BLOCK GRANT (3705-01) - 2025
 For the Year Ended June 30, 2025**

	Original Budget	Revised Budget	Actual
Revenues			
State sources	\$ 347,763	\$ 350,248	\$ 350,248
Total Revenues	<u>347,763</u>	<u>350,248</u>	<u>350,248</u>
Expenditures			
Salaries and benefits	286,437	278,686	278,834
Purchased services	58,006	55,657	52,827
Supplies and materials	3,320	15,905	12,024
Capital outlay	-	-	-
Total Expenditures	<u>347,763</u>	<u>350,248</u>	<u>343,685</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	6,563
Fund Balance (Deficit), Beginning			<u>5,106</u>
Fund Balance (Deficit), Ending			<u>\$ 11,669</u>

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
EDUCATION FUND ACCOUNTS
MCKINNEY EDUCATION FOR HOMELESS CHILDREN (24-4920)
For the Year Ended June 30, 2025

	Original Budget	Revised Budget	Actual
Revenues			
Federal	\$ 205,402	\$ 209,270	\$ 40,293
Total Revenues	<u>205,402</u>	<u>209,270</u>	<u>40,293</u>
Expenditures			
Salaries and benefits	34,781	34,819	2
Purchased services	12,818	11,497	5,244
Supplies and materials	3,751	6,001	2,257
Capital outlay	-	-	-
Payments to other governments	154,052	156,953	25,255
Total Expenditures	<u>205,402</u>	<u>209,270</u>	<u>32,758</u>
Net change in fund balances:	<u>\$ -</u>	<u>\$ -</u>	7,535
Fund Balance (Deficit), Beginning			<u>(7,535)</u>
Fund Balance (Deficit), Ending			<u>\$ -</u>

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
EDUCATION FUND ACCOUNTS
MCKINNEY EDUCATION FOR HOMELESS CHILDREN (25-4920)
For the Year Ended June 30, 2025

	Original Budget	Revised Budget	Actual
Revenues			
Federal	\$ 205,402	\$ 438,666	\$ 314,011
Total Revenues	205,402	438,666	314,011
Expenditures			
Salaries and benefits	36,729	38,103	38,111
Purchased services	13,070	47,913	34,316
Supplies and materials	1,550	22,850	11,578
Capital outlay	-	800	
Payments to other governments	154,053	329,000	265,052
Total Expenditures	205,402	438,666	349,057
Net change in fund balances:	\$ -	\$ -	(35,046)
Fund Balance (Deficit), Beginning			-
Fund Balance (Deficit), Ending			\$ (35,046)

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
EDUCATION FUND ACCOUNTS
MCKINNEY EDUCATION FOR HOMELESS CHILDREN - ROE 26 Subgrant
For the Year Ended June 30, 2025

	Original Budget	Revised Budget	Actual
Revenues			
Federal	\$ 20,876	\$ 44,124	37,048
Total Revenues	<u>20,876</u>	<u>44,124</u>	<u>37,048</u>
Expenditures			
Salaries and benefits	18,699	24,905	18,699
Purchased services	1,607	9,318	9,318
Supplies and materials	570	9,901	5,320
Capital outlay	-	-	-
Total Expenditures	<u>20,876</u>	<u>44,124</u>	<u>33,337</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	3,711
Fund Balance (Deficit), Beginning			<u>(2,764)</u>
Fund Balance (Deficit), Ending			<u>\$ 947</u>

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
EDUCATION FUND ACCOUNTS
REGIONAL SAFE SCHOOLS (24-3696)
For the Year Ended June 30, 2025

	Original Budget	Revised Budget	Actual
Revenues			
State sources	\$ 59,452	\$ 138,105	\$ -
Total Revenues	<u>59,452</u>	<u>138,105</u>	<u>-</u>
Expenditures			
Salaries and benefits	59,452	136,729	14,213
Supplies and materials	-	1,376	632
Total Expenditures	<u>59,452</u>	<u>138,105</u>	<u>14,845</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	(14,845)
Fund Balance (Deficit), Beginning			<u>14,845</u>
Fund Balance (Deficit), Ending			<u>\$ -</u>

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
EDUCATION FUND ACCOUNTS
REGIONAL SAFE SCHOOLS (25-3696)
For the Year Ended June 30, 2025

	Original Budget	Revised Budget	Actual
	<u> </u>	<u> </u>	<u> </u>
Revenues			
State sources	\$ 139,166	\$ 139,166	\$ 139,166
Total Revenues	<u>139,166</u>	<u>139,166</u>	<u>139,166</u>
Expenditures			
Salaries and benefits	136,729	136,729	136,729
Purchased services	2,437	2,437	2,437
Supplies and materials	-	-	-
Total Expenditures	<u>139,166</u>	<u>139,166</u>	<u>139,166</u>
Net change in fund balances:	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	-
Fund Balance (Deficit), Beginning			<u>-</u>
Fund Balance (Deficit), Ending			<u><u>\$ -</u></u>

**FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 26
 BUDGETARY COMPARISON SCHEDULE - CASH BASIS
 EDUCATION FUND ACCOUNTS
 CAREER & TECHNICAL ED IMPROVEMENT (25-3220)
 For the Year Ended June 30, 2025**

	Original Budget	Revised Budget	Actual
Revenues			
State sources	\$ 98,016	\$ 98,016	\$ 98,016
Total Revenues	<u>98,016</u>	<u>98,016</u>	<u>98,016</u>
Expenditures			
Salaries and benefits	68,858	68,405	64,312
Purchased services	24,284	21,625	21,483
Supplies and materials	4,874	7,986	6,939
Total Expenditures	<u>98,016</u>	<u>98,016</u>	<u>92,734</u>
Net change in fund balances:	<u>\$ -</u>	<u>\$ -</u>	5,282
Fund Balance (Deficit), Beginning			<u>2,963</u>
Fund Balance (Deficit), Ending			<u>\$ 8,245</u>

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
EDUCATION FUND ACCOUNTS
TRUANTS ALTERNATIVE OPTIONAL EDUCATION (24-3695-22)
For the Year Ended June 30, 2025

	Original Budget	Revised Budget	Actual
Revenues			
State sources	\$ 90,195	\$ 90,195	\$ -
Total Revenues	<u>\$ 90,195</u>	<u>\$ 90,195</u>	<u>\$ -</u>
Expenditures			
Salaries and benefits	\$ 61,110	\$ 61,110	\$ 4,219
Purchased services	29,085	26,085	20
Supplies and materials	-	3,000	205
Payments to other governments	-	-	-
Total Expenditures	<u>\$ 90,195</u>	<u>\$ 90,195</u>	<u>\$ 4,444</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	\$ (4,444)
Fund Balance (Deficit), Beginning			<u>4,444</u>
Fund Balance (Deficit), Ending			<u>\$ -</u>

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
EDUCATION FUND ACCOUNTS
TRUANTS ALTERNATIVE OPTIONAL EDUCATION (25-3695-22)
For the Year Ended June 30, 2025

	Original Budget	Revised Budget	Actual
Revenues			
State sources	\$ 124,291	\$ 124,291	\$ 124,291
Total Revenues	<u>\$ 124,291</u>	<u>\$ 124,291</u>	<u>\$ 124,291</u>
Expenditures			
Salaries and benefits	\$ 96,830	\$ 99,210	\$ 94,556
Purchased services	24,461	19,569	19,437
Supplies and materials	3,000	5,512	3,505
Payments to other governments	-	-	-
Total Expenditures	<u>\$ 124,291</u>	<u>\$ 124,291</u>	<u>\$ 117,498</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	\$ 6,793
Fund Balance (Deficit), Beginning			<u>-</u>
Fund Balance (Deficit), Ending			<u>\$ 6,793</u>

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
EDUCATION FUND ACCOUNTS
TRUANTS ALTERNATIVE OPTIONAL EDUCATION PROGRAM TRAINING
(24-3695-PD)
For the Year Ended June 30, 2025

	Original Budget	Revised Budget	Actual
Revenues			
State sources	\$ 200,000	\$ 200,000	\$ -
Total Revenues	<u>200,000</u>	<u>200,000</u>	<u>-</u>
Expenditures			
Salaries and benefits	37,203	37,203	1,793
Purchased services	81,829	81,829	71
Supplies and materials	775	775	1,391
Capital outlay	-	-	-
Payments to other governments	80,193	80,193	-
Total Expenditures	<u>200,000</u>	<u>200,000</u>	<u>3,255</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	(3,255)
Fund Balance (Deficit), Beginning			<u>3,255</u>
Fund Balance (Deficit), Ending			<u>\$ -</u>

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
EDUCATION FUND ACCOUNTS
TRUANTS ALTERNATIVE OPTIONAL EDUCATION PROGRAM TRAINING
(25-3695-PD)
For the Year Ended June 30, 2025

	Original Budget	Revised Budget	Actual
Revenues			
State sources	\$ 200,000	\$ 200,000	\$ 200,000
Total Revenues	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
Expenditures			
Salaries and benefits	37,263	37,263	34,321
Purchased services	81,948	81,948	159,609
Supplies and materials	1,869	1,869	992
Capital outlay	-	-	-
Payments to other governments	78,920	78,920	920
Total Expenditures	<u>200,000</u>	<u>200,000</u>	<u>195,842</u>
Net change in fund balances:	<u>\$ -</u>	<u>\$ -</u>	4,158
Fund Balance (Deficit), Beginning			<u>-</u>
Fund Balance (Deficit), Ending			<u>\$ 4,158</u>

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
EDUCATION FUND ACCOUNTS
ROE/ISC OPERATIONS
For the Year Ended June 30, 2025

	Original Budget	Revised Budget	Actual
Revenues			
State sources	\$ 299,587	\$ 299,587	\$ 299,587
Total Revenues	<u>299,587</u>	<u>299,587</u>	<u>299,587</u>
Expenditures			
Salaries and benefits	193,744	186,710	182,155
Purchased services	76,923	83,957	70,885
Supplies and materials	2,000	2,000	1,996
Capital outlay	2,000	2,000	1,598
Payments to other governments	24,920	24,920	24,920
Total Expenditures	<u>299,587</u>	<u>299,587</u>	<u>281,554</u>
Net change in fund balances:	<u>\$ -</u>	<u>\$ -</u>	18,033
Fund Balance (Deficit), Beginning			<u>6,736</u>
Fund Balance (Deficit), Ending			<u>\$ 24,769</u>

**FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 26
 BUDGETARY COMPARISON SCHEDULE - CASH BASIS
 EDUCATION FUND ACCOUNTS
 ARP MCKINNEYVENTO LEA CONSORTIUM
 For the Year Ended June 30, 2025**

	Original Budget	Revised Budget	Actual
Revenues			
Federal	\$ 4,523	\$ 4,523	\$ 1,678
Total Revenues	<u>4,523</u>	<u>4,523</u>	<u>1,678</u>
Expenditures			
Salaries and benefits	-	-	-
Purchased services	-	-	-
Supplies and materials	-	-	-
Other objects	-	-	-
Capital outlay	-	-	-
Payments to other governments	4,523	4,523	1,533
Total Expenditures	<u>4,523</u>	<u>4,523</u>	<u>1,533</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	145
Fund Balance (Deficit), Beginning			<u>(145)</u>
Fund Balance (Deficit), Ending			<u>\$ -</u>

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
EDUCATION FUND ACCOUNTS
ARP COMMUNITY PARTNERSHIP PROGRAM - 2023
For the Year Ended June 30, 2025

	Original Budget	Revised Budget	Actual
Revenues			
Federal	\$ 311,471	\$ 311,471	\$ 15,515
Total Revenues	<u>311,471</u>	<u>311,471</u>	<u>15,515</u>
Expenditures			
Salaries and benefits	154,175	173,096	-
Purchased services	49,796	47,165	62
Supplies and materials	30,500	18,135	19
Other objects	-	-	-
Capital outlay	77,000	73,075	-
Payments to other governments	-	-	-
Total Expenditures	<u>311,471</u>	<u>311,471</u>	<u>81</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	15,434
Fund Balance (Deficit), Beginning			<u>(15,434)</u>
Fund Balance (Deficit), Ending			<u>\$ -</u>

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
EDUCATION FUND ACCOUNTS
ARP COMMUNITY PARTNERSHIP PROGRAM - 2025
For the Year Ended June 30, 2025

	Original Budget	Revised Budget	Actual
Revenues			
Federal	\$ 76,941	\$ 76,941	\$ 65,862
Total Revenues	<u>76,941</u>	<u>76,941</u>	<u>65,862</u>
Expenditures			
Salaries and benefits	53,461	53,461	53,525
Purchased services	10,383	10,383	6,851
Supplies and materials	11,697	11,697	9,441
Other objects	-	-	-
Capital outlay	1,400	1,400	1,398
Payments to other governments	-	-	-
Total Expenditures	<u>76,941</u>	<u>76,941</u>	<u>71,215</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	(5,353)
Fund Balance (Deficit), Beginning			<u>-</u>
Fund Balance (Deficit), Ending			<u>\$ (5,353)</u>

**FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 26
 BUDGETARY COMPARISON SCHEDULE - CASH BASIS
 EDUCATION FUND ACCOUNTS
 ARP MCKINNEYVENTO HOMELESS (2024-HM)
 For the Year Ended June 30, 2025**

	Original Budget	Revised Budget	Actual
Revenues			
Federal	\$ 113,101	\$ 113,101	\$ 29,493
Total Revenues	<u>113,101</u>	<u>113,101</u>	<u>29,493</u>
Expenditures			
Salaries and benefits	21,825	19,815	6,451
Purchased services	31,268	28,168	4,162
Supplies and materials	10,800	16,510	10,107
Capital outlay	1,750	1,150	-
Payments to other governments	47,458	47,458	831
Total Expenditures	<u>113,101</u>	<u>113,101</u>	<u>21,551</u>
Net change in fund balances:	<u>\$ -</u>	<u>\$ -</u>	7,942
Fund Balance (Deficit), Beginning			<u>(7,942)</u>
Fund Balance (Deficit), Ending			<u>\$ -</u>

**FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 26
 BUDGETARY COMPARISON SCHEDULE - CASH BASIS
 EDUCATION FUND ACCOUNTS
 IRIS COMMUNITY COLLABORATION
 For the Year Ended June 30, 2025**

	Original Budget	Revised Budget	Actual
Revenues			
State sources	\$ 52,700	\$ 52,700	\$ 23,740
Federal	-	-	-
Total Revenues	52,700	52,700	23,740
Expenditures			
Salaries and benefits	51,112	51,112	50,577
Purchased services	588	588	1,043
Supplies and materials	1,000	1,000	799
Capital outlay	-	-	-
Total Expenditures	52,700	52,700	52,419
Net change in fund balances	\$ -	\$ -	(28,679)
Fund Balance (Deficit), Beginning			132
Fund Balance (Deficit), Ending			\$ (28,547)

**FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 26
 BUDGETARY COMPARISON SCHEDULE - CASH BASIS
 EDUCATION FUND ACCOUNTS
 PELLA FOUNDATION GRANT
 For the Year Ended June 30, 2025**

	Original Budget	Revised Budget	Actual
Revenues			
Local	\$ 10,000	\$ 10,000	\$ -
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Expenditures			
Salaries and benefits	-	-	-
Purchased services	-	-	-
Supplies and materials	10,000	10,000	3,592
Other objects	-	-	-
Capital outlay	-	-	-
Payments to other governments	-	-	-
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>3,592</u>
Net change in fund balances:	<u>\$ -</u>	<u>\$ -</u>	(3,592)
Fund Balance (Deficit), Beginning			<u>10,000</u>
Fund Balance (Deficit), Ending			<u>\$ 6,408</u>

**FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 26
 BUDGETARY COMPARISON SCHEDULE - CASH BASIS
 EDUCATION FUND ACCOUNTS
 DISTANCE LEARNING
 For the Year Ended June 30, 2025**

	Original Budget	Revised Budget	Actual
Revenues			
Local	\$ 90,442	\$ 90,442	\$ 16,183
Federal	602,786	602,786	-
Total Revenues	<u>693,228</u>	<u>693,228</u>	<u>16,183</u>
Expenditures			
Salaries and benefits	-	-	-
Purchased services	-	-	43,947
Supplies and materials	-	-	-
Other objects	-	-	-
Capital outlay	693,228	693,228	-
Payments to other governments	-	-	-
Total Expenditures	<u>693,228</u>	<u>693,228</u>	<u>43,947</u>
Net change in fund balances:	<u>\$ -</u>	<u>\$ -</u>	(27,764)
Fund Balance (Deficit), Beginning			<u>27,764</u>
Fund Balance (Deficit), Ending			<u>\$ -</u>

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
EDUCATION FUND ACCOUNTS
POSITIVE YOUTH DEVELOPMENT
For the Year Ended June 30, 2025

	Original Budget	Revised Budget	Actual
Revenues			
State sources	\$ 300,000	\$ 300,000	\$ 142,795
Total Revenues	<u>300,000</u>	<u>300,000</u>	<u>142,795</u>
Expenditures			
Salaries and benefits	109,560	100,049	-
Purchased services	100,602	97,197	2,920
Supplies and materials	74,838	102,754	14,066
Other objects	-	-	-
Capital outlay	15,000	-	-
Payments to other governments	-	-	-
Total Expenditures	<u>300,000</u>	<u>300,000</u>	<u>16,986</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	125,809
Fund Balance (Deficit), Beginning			<u>(125,809)</u>
Fund Balance (Deficit), Ending			<u>\$ -</u>

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
EDUCATION FUND ACCOUNTS
PAT CHALLENGE GRANT
For the Year Ended June 30, 2025

	Original Budget	Revised Budget	Actual
Revenues			
Local	\$ 27,500	\$ 27,500	\$ -
Total Revenues	<u>27,500</u>	<u>27,500</u>	<u>-</u>
Expenditures			
Salaries and benefits	-	-	15,000
Purchased services	26,200	26,200	3,501
Supplies and materials	1,300	1,300	421
Other objects	-	-	-
Capital outlay	-	-	-
Payments to other governments	-	-	-
Total Expenditures	<u>27,500</u>	<u>27,500</u>	<u>18,922</u>
Net change in fund balances:	<u>\$ -</u>	<u>\$ -</u>	(18,922)
Fund Balance (Deficit), Beginning			<u>18,924</u>
Fund Balance (Deficit), Ending			<u>\$ 2</u>

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
EDUCATION FUND ACCOUNTS
ALTERNATIVE LEARNING OPPORTUNITIES PROGRAMS
For the Year Ended June 30, 2025

	Original Budget	Revised Budget	Actual
Revenues			
State sources	\$ 462,000	\$ 463,142	\$ 450,000
Total Revenues	<u>462,000</u>	<u>463,142</u>	<u>450,000</u>
Expenditures			
Salaries and benefits	375,126	376,268	427,605
Purchased services	49,062	42,882	31,915
Supplies and materials	28,812	28,812	6,589
Other objects	-	6,180	-
Capital outlay	9,000	9,000	-
Payments to other governments	-	-	-
Total Expenditures	<u>462,000</u>	<u>463,142</u>	<u>466,109</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	(16,109)
Fund Balance (Deficit), Beginning			<u>-</u>
Fund Balance (Deficit), Ending			<u>\$ (16,109)</u>

**FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 26
 COMBINING BALANCE SHEET - CASH BASIS
 NONMAJOR SPECIAL REVENUE FUNDS
 June 30, 2025**

	<u>General Education Development</u>	<u>Bus Driver Training</u>	<u>Totals</u>
Assets			
Cash and cash equivalents	\$ 9,417	\$ 12,786	\$ 22,203
Total Assets	<u>\$ 9,417</u>	<u>\$ 12,786</u>	<u>\$ 22,203</u>
Fund Balance			
Restricted	\$ 9,417	\$ 12,786	\$ 22,203
Total Fund Balance	<u>9,417</u>	<u>12,786</u>	<u>22,203</u>
Total Liabilities and Fund Balance	<u>\$ 9,417</u>	<u>\$ 12,786</u>	<u>\$ 22,203</u>

**FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 26
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CASH BASIS
 NONMAJOR SPECIAL REVENUE FUNDS
 For the Year Ended June 30, 2025**

	General Education Development	Bus Driver Training	Totals
Revenues			
Local sources	\$ 7,165	\$ 4,155	\$ 11,320
State sources	-	11,317	11,317
Investment earnings	-	-	-
Total Revenues	<u>7,165</u>	<u>15,472</u>	<u>22,637</u>
Expenditures			
Instructional Services:			
Salaries and benefits	1,662	9,302	10,964
Purchased services	23	2,474	2,497
Supplies and material	1,191	351	1,542
Capital outlay	1,386	693	2,079
Total Expenditures	<u>4,262</u>	<u>12,820</u>	<u>17,082</u>
Net change in fund balance	2,903	2,652	5,555
Fund Balance, Beginning	<u>6,514</u>	<u>10,134</u>	<u>16,648</u>
Fund Balance, Ending	<u>\$ 9,417</u>	<u>\$ 12,786</u>	<u>\$ 22,203</u>

**FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
COMBINING STATEMENT OF FIDUCIARY NET POSITION - CASH BASIS
CUSTODIAL FUNDS
June 30, 2025**

	Distributive	Administrators Roundtable	Area III Superintendents	Hancock County Principal	Regional Board of School Trustees	School Occupation Facility Tax	Western Area Career System	McDonough County Interagency Council	Totals
Assets									
Cash and cash equivalents	\$ 113,215	\$ 7,050	\$ 63,496	\$ 3,963	\$ 1,747	\$ -	\$ (1,852)	\$ 674	\$ 188,293
Due from other governments	-	-	-	-	-	-	-	-	-
Total Assets	\$ 113,215	\$ 7,050	\$ 63,496	\$ 3,963	\$ 1,747	\$ -	\$ (1,852)	\$ 674	\$ 188,293
Net Position									
Restricted-for other individuals and governments:									
Other	\$ 113,215	\$ 7,050	\$ 63,496	\$ 3,963	\$ 1,747	\$ -	\$ (1,852)	\$ 674	\$ 188,293
Total net position	\$ 113,215	\$ 7,050	\$ 63,496	\$ 3,963	\$ 1,747	\$ -	\$ (1,852)	\$ 674	\$ 188,293

**FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
 REGIONAL OFFICE OF EDUCATION NO. 26
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - CASH BASIS
 CUSTODIAL FUNDS
 June 30, 2025**

	Distributive	Administrators Roundtable	Area III Superintendents	Hancock County Principal	Regional Board of School Trustees	School Occupation Facility Tax	Western Area Career System	McDonough County Interagency Council	Totals
Additions									
School occupation facility tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,456,190	\$ -	\$ -	\$ 6,456,190
Intergovernmental receipts for others	1,541,903	2,605	1,000	1,480	-	-	74,650	2,734	1,624,372
Total Additions	1,541,903	2,605	1,000	1,480	-	6,456,190	74,650	2,734	8,080,562
Deductions									
School occupation facility tax	-	-	-	-	-	6,456,190	-	-	6,456,190
Intergovernmental disbursements for others	1,474,209	2,210	13,734	535	-	-	73,101	2,060	1,565,849
Total deductions	1,474,209	2,210	13,734	535	-	6,456,190	73,101	2,060	8,022,039
Net increase (decrease) in fiduciary net position	67,694	395	(12,734)	945	-	-	1,549	674	58,523
Net position - beginning of year	45,521	6,655	76,230	3,018	1,747	-	(3,401)	-	129,770
Net Position - end of year	\$ 113,215	\$ 7,050	\$ 63,496	\$ 3,963	\$ 1,747	\$ -	\$ (1,852)	\$ 674	\$ 188,293

FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES
REGIONAL OFFICE OF EDUCATION NO. 26
SCHEDULE OF DISBURSEMENTS TO SCHOOL DISTRICT TREASURERS AND OTHER ENTITIES
DISTRIBUTIVE FUND
For the Year Ended June 30, 2025

Distributions	Acct. No.	Western Area Career System	West Central Illinois Special Ed	Totals
State Funds				
General State Aid	3001	\$ -	\$ 625,128	\$ 625,128
Career & Technical Ed Improvement (CTEI)	3220	444,215	-	444,215
State Free Lunch & Breakfast	3360	-	560	560
Total State Funds		<u>444,215</u>	<u>625,688</u>	<u>1,069,903</u>
Federal Funds				
National School Lunch Program	4210	-	32,120	32,120
School Breakfast Program	4220	-	18,890	18,890
Fed.- Sp. Ed - I.D.E.A. Flow Through	4620	28,800	-	28,800
CTE-Perkins Secondary	4745	256,939	-	256,939
ESSER	4998	4,843	62,714	67,557
Total Federal Funds		<u>290,582</u>	<u>113,724</u>	<u>404,306</u>
Total Distributions		<u>\$ 734,797</u>	<u>\$ 739,412</u>	<u>\$ 1,474,209</u>