



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**REGIONAL OFFICE OF EDUCATION #9**  
**CHAMPAIGN AND FORD COUNTIES**

**FINANCIAL AUDIT (In accordance with the Uniform  
Guidance)**

**Release Date: May 14, 2025**

**For the Year Ended: June 30, 2024**

<b>FINDINGS THIS AUDIT:</b>	<b>0</b>
<b>FINDINGS LAST AUDIT:</b>	<b>1</b>

**INTRODUCTION**

Our report covers the financial audit for the period ending June 30, 2024.

**AUDITORS' OPINION**

Our auditors state the Regional Office of Education #9 financial statements as of June 30, 2024 are fairly presented in all material respects.

This financial audit was conducted by the firm of Adelfia LLC.

**SIGNED ORIGINAL ON FILE**

JOE BUTCHER  
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

**SIGNED ORIGINAL ON FILE**

FRANK J. MAUTINO  
Auditor General

FJM:BAO

**REGIONAL OFFICE OF EDUCATION #9**  
**CHAMPAIGN AND FORD COUNTIES**

**FINANCIAL AUDIT**  
**(In accordance with the Uniform Guidance)**  
**For The Year Ended June 30, 2024**

	<b>FY 2024</b>	<b>FY 2023</b>
<b>TOTAL REVENUES</b>	\$9,096,471	\$8,999,463
Local Sources	\$3,591,137	\$3,305,997
% of Total Revenues	39.48%	36.74%
State Sources	\$3,643,056	\$3,652,538
% of Total Revenues	40.05%	40.59%
Federal Sources	\$1,862,278	\$2,040,928
% of Total Revenues	20.47%	22.68%
<b>TOTAL EXPENDITURES</b>	\$9,030,976	\$8,345,686
Salaries and Benefits	\$5,780,816	\$5,372,995
% of Total Expenditures	64.01%	64.38%
Purchased Services	\$2,012,241	\$1,889,722
% of Total Expenditures	22.28%	22.64%
All Other Expenditures	\$1,237,919	\$1,082,969
% of Total Expenditures	13.71%	12.98%
<b>TOTAL NET POSITION</b>	\$4,536,920	\$4,471,425
<b>INVESTMENT IN CAPITAL ASSETS</b>	\$0	\$0
Percentages may not add due to rounding.		

**REGIONAL SUPERINTENDENT**

During Audit Period: Honorable Gary Lewis

Currently: Honorable Jon Kelly (effective March 1, 2025)