



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

William G. Holland, Auditor General

**SUMMARY REPORT DIGEST**

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

**FINANCIAL AUDIT (In Accordance with the Single  
Audit Act and OMB Circular A-133)  
For the Year Ended: June 30, 2013  
Release Date: March 5, 2014**

**Summary of Findings:**  
**Total this audit: 0**  
**Total last audit: 2**  
**Repeated from last audit: 0**

**INTRODUCTION**

Our report covers the financial audit for the period ending June 30, 2013.

**AUDITORS' OPINION**

Our auditors state the Regional Office of Education #9's financial statements as of June 30, 2013 are fairly presented in all material respects.

WILLIAM G. HOLLAND  
-Auditor General

WGH:KJM

AUDITORS ASSIGNED: E.C. Ortiz & Co., LLP were our special assistant auditors.

{Revenues and expenditures are summarized on the reverse page.}

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

**FINANCIAL AUDIT**  
**(In Accordance with the Single Audit Act and OMB Circular A-133)**  
**For The Year Ended June 30, 2013**

	<b>FY 2013</b>	<b>FY 2012</b>
<b>TOTAL REVENUES</b>	\$5,028,238	\$5,001,084
Local Sources	\$2,094,861	\$2,053,200
% of Total Revenues	41.66%	41.06%
State Sources	\$1,727,474	\$2,135,741
% of Total Revenues	34.36%	42.71%
Federal Sources	\$1,205,903	\$812,143
% of Total Revenues	23.98%	16.24%
<b>TOTAL EXPENDITURES</b>	\$5,086,973	\$5,144,909
Salaries and Benefits	\$3,317,446	\$3,370,739
% of Total Expenditures	65.21%	65.52%
Purchased Services	\$956,638	\$1,325,367
% of Total Expenditures	18.81%	25.76%
All Other Expenditures	\$812,889	\$448,803
% of Total Expenditures	15.98%	8.72%
<b>TOTAL NET POSITION</b>	\$2,816,129 <sup>1</sup>	\$2,898,112
<b>INVESTMENT IN CAPITAL ASSETS</b>	\$108,032 <sup>2</sup>	\$171,291 <sup>2</sup>
<sup>1</sup> The beginning net position was restated due to the addition of compensated absences (\$23,248). <sup>2</sup> Capital asset amounts include debt associated with a capital lease. Percentages may not add due to rounding.		

<b>REGIONAL SUPERINTENDENT</b>
During Audit Period: Honorable Jane Quinlan Currently: Honorable Jane Quinlan