



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

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	1

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

	FY 2024	FY 2023
TOTAL REVENUES	\$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%
TOTAL EXPENDITURES	\$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%
TOTAL NET POSITION	\$4,536,920	\$4,471,425
INVESTMENT IN CAPITAL ASSETS	\$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)