



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)
For the Year Ended: June 30, 2022**

Release Date: May 10, 2023

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	2

INTRODUCTION

Our report covers the financial audit for the period ending June 30, 2022.

AUDITORS' OPINION

Our auditors state the Regional Office of Education #9's financial statements as of June 30, 2022 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, 2022

	FY 2022	FY 2021
TOTAL REVENUES	\$9,004,620	\$8,273,451
Local Sources	\$3,310,606	\$2,088,647
% of Total Revenues	36.77%	25.25%
State Sources	\$3,173,313	\$5,190,640
% of Total Revenues	35.24%	62.74%
Federal Sources	\$2,520,701	\$994,164
% of Total Revenues	27.99%	12.02%
TOTAL EXPENDITURES	\$8,324,496	\$7,731,276
Salaries and Benefits	\$5,379,594	\$6,254,899
% of Total Expenditures	64.62%	80.90%
Purchased Services	\$1,782,997	\$988,449
% of Total Expenditures	21.42%	12.79%
All Other Expenditures	\$1,161,905	\$487,928
% of Total Expenditures	13.96%	6.31%
TOTAL NET POSITION	\$3,817,648 ¹	\$934,484
INVESTMENT IN CAPITAL ASSETS	\$0	\$138,044
¹ The FY 2022 beginning net position was restated by \$2,203,040 due to converting the financial statements to the cash basis of accounting. Percentages may not add due to rounding.		

REGIONAL SUPERINTENDENT
During Audit Period: Honorable Gary Lewis Currently: Honorable Gary Lewis