



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**REGIONAL OFFICE OF EDUCATION #19**  
**DUPAGE COUNTY**

**FINANCIAL AUDIT (In accordance with the Uniform  
Guidance)  
For the Year Ended: June 30, 2018**

**Release Date: November 17, 2020**

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

**INTRODUCTION**

Our report covers the financial audit for the period ending June 30, 2018.

**AUDITORS' OPINION**

Our auditors state the Regional Office of Education #19's financial statements as of June 30, 2018 are fairly presented in all material respects.

This financial audit was conducted by the firm of Lauterbach & Amen, LLP.

**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**

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FRANK J. MAUTINO  
Auditor General

FJM:JMM

**REGIONAL OFFICE OF EDUCATION #19**  
**DUPAGE COUNTY**

**FINANCIAL AUDIT**  
**(In Accordance with the Uniform Guidance)**  
**For The Year Ended June 30, 2018**

	<b>FY 2018</b>	<b>FY 2017</b>
<b>TOTAL REVENUES</b>	\$12,361,248	\$9,835,992
Local Sources	\$4,003,123	\$3,755,047
% of Total Revenues	32.38%	38.18%
State Sources	\$7,263,852	\$5,882,051
% of Total Revenues	58.76%	59.80%
Federal Sources	\$1,094,273	\$198,894
% of Total Revenues	8.85%	2.02%
<b>TOTAL EXPENDITURES</b>	\$11,606,620	\$9,285,325
Salaries and Benefits	\$3,379,982	\$2,925,287
% of Total Expenditures	29.12%	31.50%
Purchased Services	\$2,272,822	\$1,423,641
% of Total Expenditures	19.58%	15.33%
All Other Expenditures	\$5,953,816	\$4,936,397
% of Total Expenditures	51.30%	53.16%
<b>TOTAL NET POSITION</b>	\$2,823,197 <sup>1</sup>	\$3,122,717
<b>INVESTMENT IN CAPITAL ASSETS</b>	\$103,742 <sup>2</sup>	\$120,293
<sup>1</sup> The FY 2018 beginning net position was restated by (\$1,054,148) due to a prior period adjustment for new reporting requirements for other postemployment benefits. <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 Darlene Ruscitti Currently: Honorable Darlene Ruscitti