



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, 2019**

Release Date: March 30, 2022

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

Our report covers the financial audit for the period ending June 30, 2019.

AUDITORS' OPINION

Our auditors state the Regional Office of Education #19's financial statements as of June 30, 2019 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

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, 2019

	FY 2019	FY 2018
TOTAL REVENUES	\$12,262,094	\$12,361,248
Local Sources	\$3,423,984	\$4,003,123
% of Total Revenues	27.92%	32.38%
State Sources	\$7,238,153	\$7,263,852
% of Total Revenues	59.03%	58.76%
Federal Sources	\$1,599,957	\$1,094,273
% of Total Revenues	13.05%	8.85%
TOTAL EXPENDITURES	\$11,876,906	\$11,606,620
Salaries and Benefits	\$4,318,011	\$3,379,982
% of Total Expenditures	36.36%	29.12%
Purchased Services	\$2,683,113	\$2,272,822
% of Total Expenditures	22.59%	19.58%
All Other Expenditures	\$4,875,782	\$5,953,816
% of Total Expenditures	41.05%	51.30%
TOTAL NET POSITION	\$3,223,397 ¹	\$2,823,197
INVESTMENT IN CAPITAL ASSETS	\$128,357 ²	\$103,742
¹ The FY 2019 beginning net position was restated by \$15,012 due to a prior period adjustment to correct prior year accounting errors. ² Capital asset amounts include debt associated with a capital lease. Percentages may not add due to rounding.		

REGIONAL SUPERINTENDENT
During Audit Period: Dr. Darlene Ruscitti Currently: Dr. Darlene Ruscitti