SIKICH®

STATE OF ILLINOIS

DUPAGE COUNTY
REGIONAL OFFICE OF EDUCATION #19

FINANCIAL AUDIT
(In Accordance with the Uniform Guidance)

For the Year Ended June 30, 2021

Performed as Special Assistant Auditors
For the Office of the Auditor General
State of Illinois

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STATE OF ILLINOIS
DUPAGE COUNTY
REGIONAL OFFICE OF EDUCATION #19

For the Year Ended June 30, 2021

TABLE OF CONTENTS

	Page(s)
OFFICIALS	1
COMPLIANCE REPORT SUMMARY	2
FINANCIAL STATEMENT REPORT SUMMARY	4
FINANCIAL SECTION	
Independent Auditors' Report	5-7
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*	8-9
Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	10-11
Schedule of Findings and Questioned Costs	12-15
Summary Schedule of Federal Award Findings and Questioned Costs	16
Corrective Action Plan for Current Year Audit Findings	17-18
Summary Schedule of Prior Audit Findings Not Repeated	19
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements	
Statement of Activities and Net Position - Cash Basis	20
Fund Financial Statements	
Statement of Cash Basis Assets and Fund Balances and Cash Receipts, Disbursements, and Changes in Cash Basis Fund Balance - Governmental Funds	21
Statement of Cash Basis Assets and Net Position and Cash Receipts, Disbursements, and Changes in Cash Basis Net Position - Proprietary Funds	22
Notes to Financial Statements	23-45

STATE OF ILLINOIS
DUPAGE COUNTY
REGIONAL OFFICE OF EDUCATION #19

For the Year Ended June 30, 2021

TABLE OF CONTENTS (Continued)

	Page(s)
SUPPLEMENTAL INFORMATION	
Combining Schedule of Cash Basis Assets and Fund Balances and Cash Receipts, Disbursements, and Changes in Cash Basis Fund Balances - General Fund Accounts	46
Combining Schedule of Cash Basis Assets and Fund Balances and Cash Receipts, Disbursements, and Changes in Cash Basis Fund Balances - Education Fund Accounts	48
Budgetary Comparison Schedules - Education Fund Accounts	52
Combining Schedule of Cash Basis Assets and Fund Balances and Cash Receipts, Disbursements, and Changes in Cash Basis Fund Balances - Nonmajor Special Revenue Funds	62
Combining Schedule of Cash Basis Assets and Net Position and Cash Receipts, Disbursements, and Changes in Cash Basis Net Position - Nonmajor Proprietary Funds	63
Schedule of Expenditures of Federal Awards	64
Notes to the Schedule of Expenditures of Federal Awards	65

STATE OF ILLINOIS
DUPAGE COUNTY
REGIONAL OFFICE OF EDUCATION #19

For the Year Ended June 30, 2021

OFFICIALS

Regional Superintendent (July 1, 2023 to current)	Ms. Amber Quirk
Regional Superintendent (During audit period through June 30, 2023)	Dr. Darlene Ruscitti
Director of Finance and Operations* (June 9, 2025 to current)	Ms. Janet Gierman
Director of Finance and Operations* (May 1, 2025 through May 30, 2025)	Ms. Sue Bertrand
Director of Finance and Operations* (August 1, 2024 through February 10, 2025)	Ms. Carron Johnson
Assistant Regional Superintendent of Business/CSBO* (During audit period through June 30, 2024)	Dr. Jeremy Dotson
Assistant Regional Superintendent (July 1, 2023 through current)	Dr. Vickie Trotter
Assistant Regional Superintendent (During audit period through June 30, 2023)	Ms. Amber Quirk

*Effective July 1, 2024, this title was changed from Assistant Regional Superintendent of Business/CSBO to Director of Finance and Operations. This position was vacant in July 2024 and March and April 2025.

Offices are located at:

421 North County Farm Road
Wheaton, IL 60187-3999

STATE OF ILLINOIS
DUPAGE COUNTY
REGIONAL OFFICE OF EDUCATION #19

For the Year Ended June 30, 2021

COMPLIANCE REPORT

SUMMARY

The compliance audit testing performed in this audit was conducted in accordance with *Government Auditing Standards* and in accordance with the Illinois State Auditing Act.

AUDITORS' REPORTS

The auditors' reports on compliance and internal controls do not contain scope limitations, disclaimers, or other significant nonstandard language.

SUMMARY OF AUDIT FINDINGS

Number of	This Audit	Prior Audit
Audit findings	2	-
Repeated audit findings	-	-
Prior recommendations implemented or not repeated	-	-

Details of audit findings are presented in a separate report section.

SUMMARY OF FINDINGS AND QUESTIONED COSTS

Item No.	Page	Description	Finding Type
		Findings (Government Auditing Standard)	
2021-001	13	Delay of Audit	Noncompliance
2021-002	15	Noncompliance with Grant Requirements	Noncompliance

Findings and Questioned Costs (Federal Compliance)
None

Prior Audit Findings Not Repeated (Government Auditing Standards)
None

Prior Audit Findings Not Repeated (Federal Compliance)
None

STATE OF ILLINOIS
DUPAGE COUNTY
REGIONAL OFFICE OF EDUCATION #19

For the Year Ended June 30, 2021

EXIT CONFERENCE

Sikich held an exit conference with the DuPage County Regional Office of Education #19 via video call on March 20, 2026.

STATE OF ILLINOIS
DUPAGE COUNTY
REGIONAL OFFICE OF EDUCATION #19

For the Year Ended June 30, 2021

FINANCIAL STATEMENT REPORT

SUMMARY

The audit of the accompanying basic financial statements of the DuPage County Regional Office of Education #19 was performed by Sikich CPA LLC.

Based on their audit, the auditors expressed an unmodified opinion on the DuPage County Regional Office of Education #19's basic financial statements.

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INDEPENDENT AUDITORS' REPORT

Honorable Christopher B. Meister
Auditor General
State of Illinois

Report on the Financial Statements

As Special Assistant Auditors for the Auditor General, we have audited the accompanying cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the DuPage County Regional Office of Education #19, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the DuPage County Regional Office of Education #19's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1, and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of

expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the DuPage County Regional Office of Education #19, as of June 30, 2021, and the respective changes in cash basis financial position thereof for the year then ended in accordance with the cash basis of accounting described in Note 1.

Other Matters

Emphasis of Matter - Restatements

As part of our audit for the year ended June 30, 2021 financial statements, we also audited the adjustments as described in Note 12 of the financial statements that were applied to restate the financial statements in accordance with the cash basis of accounting for the year ended June 30, 2020. Previous financial statements were presented in accordance with generally accepted accounting principles (GAAP). In our opinion, such adjustments are appropriate and have been properly applied.

Supplemental Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the DuPage County Regional Office of Education #19's basic financial statements. The combining schedules of accounts, budgetary comparison schedules, the combining fund financial statement and the Schedule of Expenditures of Federal Awards, as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining schedules of accounts, budgetary comparison schedules, the combining fund financial statements and the Schedule of Expenditures of Federal Awards, as required by the Uniform Guidance is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining schedules of accounts, budgetary comparison schedules, the combining fund financial statements and the Schedule of Expenditures of Federal Awards, as required by the Uniform Guidance are fairly stated, in all material respects, in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1d of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards,* we have also issued a report dated June 24, 2026 on our consideration of the DuPage County Regional Office of Education #19's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the DuPage County Regional Office of Education #19's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the DuPage County Regional Office of Education #19's internal control over financial reporting and compliance.

Original Signature on File

Naperville, Illinois
June 24, 2026

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Christopher B. Meister
Auditor General
State of Illinois

As Special Assistant Auditors for the Auditor General, we have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the DuPage County Regional Office of Education #19, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the DuPage County Regional Office of Education #19's basic financial statements and have issued our report thereon dated June 24, 2026.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the ROE's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the ROE's internal control. Accordingly, we do not express an opinion on the effectiveness of the ROE's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the ROE's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying Schedules of Findings and Questioned Costs as item 2021-001 and 2021-002.

DuPage County Regional Office of Education #19's Responses to the Findings

Government Auditing Standards requires the auditor to perform limited procedures on the DuPage County Regional Office of Education #19's responses to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The DuPage County Regional Office of Education #19's responses were not subjected to the other auditing procedures applied in the audit of the cash basis financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the ROE's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the ROE's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Original Signature on File

Springfield, Illinois
June 24, 2026

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Honorable Christopher B. Meister
Auditor General
State of Illinois

Report on Compliance for the Major Federal Program

We have audited the DuPage County Regional Office of Education #19's (the ROE)'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the ROE's major federal program for the year ended June 30, 2021. The DuPage County Regional Office of Education #19's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the DuPage County Regional Office of Education #19's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the ROE's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the DuPage County Regional Office of Education #19's compliance.

Opinion on the Major Federal Program

In our opinion, the ROE complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of DuPage County Regional Office of Education #19 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the ROE's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the ROE's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Original Signature on File

Naperville, Illinois
June 24, 2026

STATE OF ILLINOIS
DUPAGE COUNTY
REGIONAL OFFICE OF EDUCATION #19
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2021

Section I - Summary of Auditor's Results

Financial Statements in accordance with Cash Basis of Accounting

Type of auditor's report issued:	*unmodified*		
Internal control over financial reporting:			
Material weakness(es) identified?	_____ yes	__x__ no	
Significant deficiency(ies) identified?	_____ yes	__x__ none reported	
Noncompliance material to financial statements noted?	_____ yes	__x__ no	

Federal Awards

Internal control over major federal programs:			
Material weakness(es) identified?	_____ yes	__x__ no	
Significant deficiency(ies) identified?	_____ yes	__x__ none reported	
Type of auditor's report issued on compliance for major federal programs:	*unmodified*		
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____ yes	__x__ no	

Identification of major federal programs:

ALN Number(s)	Name of Federal Program or Cluster
84.411A	Education Innovation and Research

Dollar threshold used to distinguish between Type A and Type B programs:	$750,000		
Auditee qualified as low-risk auditee?	_____ yes	__x__ no	

Section II - Financial Statement Findings

Finding 2021-001 - Delay of Audit

CRITERIA/SPECIFIC REQUIREMENT:

Regional Office of Education #19 (the ROE) is subject to 105 ILCS 5/2-3.17a which requires the Auditor General's office to cause an audit to be made, as of June 30th of each year, of the financial statements of all accounts, funds and other moneys in the care, custody or control of the regional superintendent of schools of each educational service region in the State and of each educational service center established in the School Code. The audit is to be conducted in accordance with Generally Accepted Government Auditing Standards. A Regional Office of Education or Educational Service Center may utilize a cash basis, modified cash basis, or generally accepted accounting principles (GAAP) basis of accounting to prepare the financial statements for audit. The ROE has chosen the cash basis of accounting for financial reporting.

In accordance with 105 ILCS 5/2-3.17a, the Auditor General has promulgated administrative rules and regulations to govern this process. Those rules, 74 Ill. Adm. Code 420.320 (c)(2), state that for audit purposes, each regional office of education and educational service center shall make available to the Auditor General or its designee all books and records deemed necessary to make and complete the required audits. The records shall be completed in auditable form by August 15 of the succeeding fiscal year. Financial reports are to be available no later than August 31 in order that the annual audit may be done by an independent auditor selected by the Auditor General. In addition, prudent business practices and transparency require timely preparation and completion of financial statements.

CONDITION:

The Regional Office of Education #19 did not provide completed financial statements in auditable form until October 17, 2025.

EFFECT:

When financial statements and records are not provided in a timely manner, delays in the audit occur and the usefulness of the financial statements and related findings resulting from the audit is impacted. Additionally, untimely financial statements could result in repercussions from granting agencies including a loss of funding.

CAUSE:

Regional Office Management indicated Fiscal Year 2021 financial statements were not available until October 17, 2025.

Finding 2021-001 - Delay of Audit (concluded)

RECOMMENDATION:

The Regional Office of Education #19 should implement procedures to ensure compliance with 105 ILCS 5/2-3.17a and 74 Ill. Adm. Code 420.320 (c)(2). These financial statements need to be presented to the Auditor General's independent auditors for audit by the August 31 deadline.

MANAGEMENT'S RESPONSE:

The Regional Office of Education #19 agrees with the finding and is working with their contracted accounting firm to ensure that the office gets back on schedule with the yearly audit deadlines.

Section II - Financial Statement Findings (Continued)

Finding 2021-002 Noncompliance with Grant Requirements

CRITERIA/SPECIFIC REQUIREMENT:

Item 5 of Section A of the Illinois State Board of Education's *State and Federal Grant Administration Policy, Fiscal Requirements, and Procedures* requires grantees with an approved state and/or federal grant program to submit quarterly expenditure reports, at minimum, on or before 20 calendar days after the end of the reporting quarter.

CONDITION:

The Regional Office of Education No. 19 submitted 13 out of 37 (35%) expenditure reports untimely, ranging from 9 to 27 days late.

EFFECT:

Failure to submit expenditure reports in a timely manner may result in noncompliance with grant requirements, potential delays in reimbursement, and increased risk of funding interruptions or loss of future grant opportunities. Additionally, untimely reporting may impact the ability of granting agencies to effectively monitor grant activities.

CAUSE:

Regional Office management indicated they did not have adequate procedures in place to ensure expenditure reports were reviewed and submitted within required deadlines.

RECOMMENDATION:

The Regional Office of Education No. 19 should implement procedures to ensure expenditure reports are prepared, reviewed, and submitted in a timely manner in accordance with grant requirements.

MANAGEMENT'S RESPONSE:

The Regional Office of Education will review expenditure reports on a timely basis to ensure they are submitted within the required timeframe.

STATE OF ILLINOIS
DUPAGE COUNTY
REGIONAL OFFICE OF EDUCATION #19
SUMMARY SCHEDULE OF FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2021

Section III - Federal Award Findings and Questioned Costs

None

STATE OF ILLINOIS
DUPAGE COUNTY
REGIONAL OFFICE OF EDUCATION #19
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS

For the Year Ended June 30, 2021

Corrective Action Plan

FINDING NO. 2021-001 - Delay of Audit

CONDITION:

The Regional Office of Education #19 did not provide completed financial statements in auditable form until October 17, 2025.

PLAN:

The Regional Office of Education #19 will implement procedures to ensure compliance with 105 ILCS 5/2-3.17a and 74 Ill. Adm. Code 420.320 (c)(2). These financial statements will be presented to the Auditor General's independent auditors for audit by the August 31 deadline. The independent auditor has the financial statements for the fiscal years ending June 30, 2022, 2023, and 2024 as part of our remediation plan.

ANTICIPATED DATE OF COMPLETION:

July 2026

CONTACT PERSON:

Janet Gierman, Director of Finance and Operations

Corrective Action Plan

FINDING NO. 2022-002 - Noncompliance with Grant Requirements

CONDITION:

The Regional Office of Education No. 19 submitted 13 out of 37 (35%) expenditure reports untimely, ranging from 9 to 27 days late.

PLAN:

The Regional Office of Education #19 will implement procedures to ensure compliance with Item 5 of Section A of the Illinois State Board of Education's State and Federal Grant Administration Policy, Fiscal Requirements, and Procedures requires grantees with an approved state and/or federal grant program to submit quarterly expenditure reports, at minimum, on or before 20 calendar days after the end of the reporting quarter.

ANTICIPATED DATE OF COMPLETION:

July 2026

CONTACT PERSON:

Janet Gierman, Director of Finance and Operations

STATE OF ILLINOIS
DUPAGE COUNTY
REGIONAL OFFICE OF EDUCATION #19
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS NOT REPEATED

For the Year Ended June 30, 2021

Prior Audit Findings Not Repeated

None

BASIC FINANCIAL STATEMENTS

DUPAGE COUNTY REGIONAL OFFICE OF EDUCATION NO. 19

EXHIBIT A

STATEMENT OF ACTIVITIES AND NET POSITION - CASH BASIS

As of and For the Year Ended June 30, 2021

		Program Receipts		Net (Disbursements) Receipts and Changes in Net Position		
				Primary Government		
FUNCTIONS/PROGRAMS	Disbursements	Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Primary government:						
Governmental activities:						
Instructional services:						
Salaries and benefits	$ 2,775,174	$ 1,823	$ 2,298,339	$ (475,012)	$ -	$ (475,012)
Purchased services	2,384,043	443,800	1,936,176	(4,067)	-	(4,067)
Supplies and materials	277,401	5,923	246,085	(25,393)	-	(25,393)
Capital outlay	102,532	4,101	88,219	(10,212)	-	(10,212)
Intergovernmental:						
Payments to other governments	5,283,206	-	74,290	(5,208,916)	-	(5,208,916)
Net purchases and sales of investments	84,997	-	-	(84,997)	-	(84,997)
Total governmental activities	10,907,353	455,647	4,643,109	(5,808,597)	-	(5,808,597)
Business-type activities:						
Charges for services	670,959	766,757	-	-	95,798	95,798
Net purchases and sales of investments	114,996	-	-	-	(114,996)	(114,996)
Total business-type activities	785,955	766,757	-	-	(19,198)	(19,198)
Total primary government	$ 11,693,308	$ 1,222,404	$ 4,643,109	(5,808,597)	(19,198)	(5,827,795)
General receipts:						
Local sources				492,496	-	492,496
State sources				5,720,212	-	5,720,212
Interest income				346,044	199	346,243
Total general receipts				6,558,752	199	6,558,951
CHANGE IN CASH BASIS NET POSITION				750,155	(18,999)	731,156
CASH BASIS NET POSITION, BEGINNING OF YEAR, AS RESTATED (SEE NOTE 12)				5,249,982	831,580	6,081,562
CASH BASIS NET POSITION, END OF YEAR				$ 6,000,137	$ 812,581	$ 6,812,718
CASH BASIS ASSETS, END OF YEAR						
Cash and cash equivalents				$ 6,000,137	$ 812,581	$ 6,812,718
CASH BASIS NET POSITION, END OF YEAR						
Unrestricted				$ 1,001,126	$ 812,581	$ 1,813,707
Restricted for educational purposes				4,999,011	-	4,999,011
TOTAL CASH BASIS NET POSITION				$ 6,000,137	$ 812,581	$ 6,812,718

The notes to the financial statements are an integral part of this schedule.

DUPAGE COUNTY REGIONAL OFFICE OF EDUCATION NO. 19

EXHIBIT B

STATEMENT OF CASH BASIS ASSETS AND FUND BALANCES AND CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCE - GOVERNMENTAL FUNDS

As of and For the Year Ended June 30, 2021

		Special Revenue			
	General Fund	Institute Fund	Education Fund	Other Nonmajor Funds	Total Governmental Funds
RECEIPTS:					
Local sources	$ 829,632	$ 76,486	$ 483,941	$ 42,025	$ 1,432,084
State sources	5,720,212	-	1,982,538	4,439	7,707,189
Federal sources	-	-	2,172,191	-	2,172,191
Interest income	4,771	340,717	556	-	346,044
Total receipts	6,554,615	417,203	4,639,226	46,464	11,657,508
DISBURSEMENTS:					
Instructional services:					
Salaries and benefits	402,712	783	2,371,679	-	2,775,174
Purchased services	217,705	150,994	1,995,678	19,666	2,384,043
Supplies and materials	20,340	1,442	254,819	800	277,401
Capital outlay	9,603	1,600	91,329	-	102,532
Intergovernmental:					
Payments to other governments	5,208,278	-	74,928	-	5,283,206
Total disbursements	5,858,638	154,819	4,788,433	20,466	10,822,356
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	695,977	262,384	(149,207)	25,998	835,152
OTHER FINANCING SOURCES (USES):					
Net purchases and sales of investments	-	(84,997)	-	-	(84,997)
Transfers in	448,882	-	481,535	-	930,417
Transfers out	(930,417)	-	-	-	(930,417)
Total other financing sources (uses)	(481,535)	(84,997)	481,535	-	(84,997)
CHANGE IN CASH BASIS FUND BALANCE	214,442	177,387	332,328	25,998	750,155
CASH BASIS FUND BALANCE, BEGINNING OF YEAR, AS RESTATED (NOTE 12)	1,057,892	3,732,558	53,356	406,176	5,249,982
CASH BASIS FUND BALANCE, END OF YEAR	$ 1,272,334	$ 3,909,945	$ 385,684	$ 432,174	$ 6,000,137
CASH BASIS ASSETS, END OF YEAR					
Cash and cash equivalents	$ 1,272,334	$ 3,909,945	$ 385,684	$ 432,174	$ 6,000,137
CASH BASIS FUND BALANCE, END OF YEAR					
Restricted for educational purposes	$ -	$ 3,909,945	$ 656,892	$ 432,174	$ 4,999,011
Unassigned	1,272,334	-	(271,208)	-	1,001,126
TOTAL CASH FUND BALANCE, END OF YEAR	$ 1,272,334	$ 3,909,945	$ 385,684	$ 432,174	$ 6,000,137

The notes to the financial statements are an integral part of this schedule.

DUPAGE COUNTY REGIONAL OFFICE OF EDUCATION NO. 19

EXHIBIT C

STATEMENT OF CASH BASIS ASSETS AND NET POSITION AND CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BASIS NET POSITION - PROPRIETARY FUNDS

As of and For the Year Ended June 30, 2021

	Business Type Activities - Enterprise Funds		
	Local Services	Other Nonmajor Funds	Total
OPERATING RECEIPTS:			
Local sources	$ 431,129	$ 335,628	$ 766,757
Total operating receipts	431,129	335,628	766,757
OPERATING DISBURSEMENTS:			
Salaries and benefits	104,022	-	104,022
Purchased services	297,807	105,740	403,547
Supplies and materials	4,454	-	4,454
Payment to other governments	-	146,351	146,351
Other objects	499	-	499
Capital outlay	10,486	1,600	12,086
Total operating disbursements	417,268	253,691	670,959
OPERATING INCOME	13,861	81,937	95,798
NONOPERATING RECEIPTS (DISBURSEMENTS)			
Interest income	21	178	199
Net purchases and sales of investments	-	(114,996)	(114,996)
Total nonoperating receipts (disbursements)	21	(114,818)	(114,797)
CHANGE IN CASH BASIS NET POSITION	13,882	(32,881)	(18,999)
CASH BASIS NET POSITION, BEGINNING OF YEAR, AS RESTATED (NOTE 12)	320,285	511,295	831,580
CASH BASIS NET POSITION, END OF YEAR	$ 334,167	$ 478,414	$ 812,581
CASH BASIS ASSETS, END OF YEAR			
Cash and cash equivalents	$ 334,167	$ 478,414	$ 812,581
CASH BASIS NET POSITION, END OF YEAR			
Unrestricted	$ 334,167	$ 478,414	$ 812,581

The notes to the financial statements are an integral part of this schedule.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The DuPage County Regional Office of Education No. 19 (ROE) was formed under the provisions of the State of Illinois, Illinois State Board of Education (ISBE).

As discussed further in Measurement Focus, Basis of Accounting, and Financial Statement Presentation section of this note, these financial statements are presented in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United State of America (GAAP) established by the Governmental Accounting Standards Board (GASB). These cash basis financial statements generally meet the presentation and disclosure requirements applicable to GAAP, in substance, but are limited to the elements presented in the financial statements and the constraints of the measurement and recognition criteria of the cash basis of accounting.

A. Financial Reporting Entity

The ROE operates under the School Code (Articles 5/3 and 5/3A of Illinois Compiled Statutes, Chapter 105). The ROE encompasses DuPage County. The Regional Superintendent of Schools (Regional Superintendent) serves as chief administrative officer of the ROE and is elected pursuant to Article 3, Illinois Compiled Statutes, Chapter 105. The principal financial duty of the Regional Superintendent is to receive and distribute monies due to school districts from general state aid, state categorical grants, and various other sources.

The Regional Superintendent is charged with the responsibility for township fund lands; examinations and related duties; visitation of public schools; direction of teachers and school officers; to serve as the official advisor and assistant of school officers and teachers; to conduct teachers' institutes as well as to aid and encourage the formation of other teachers meetings and assist in their management; evaluate the schools in the region; examine evidence of indebtedness; file and keep returns of elections required to be returned to the Regional Superintendent's office; and file and keep the reports and statements returned by school treasurers and trustees.

The Regional Superintendent is also charged with the responsibilities of conducting a special census, when required; providing notice of money distributed to treasurers, board presidents, clerks, and secretaries of school districts on or before each September 30; maintenance of a map and numbering of the Regional Office of Education No. 19 districts; providing township treasurers with a list of district treasurers; inspecting and approving building plans to ensure compliance with State law; performing and reporting on annual building inspections; investigating bus drivers for valid bus driver permits and taking related action as may be required; maintaining a list of unfilled teaching positions and carrying out other related duties required or permitted by law.

The Regional Superintendent is responsible for inspection and approval or rejection of school treasurer's bonds. The Regional Superintendent is also required to provide the State Board of Education with an affidavit showing that the treasurers of school districts under his control are properly bonded.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The Regional Superintendent is also responsible for apportionment and payment of funds received from the State for districts in the region, or see that no payments are made unless the treasurer has filed or renewed appropriate bond and that the district has certified publication of the annual financial report. The Regional Superintendent is required to provide opinions and advice related to controversies under school law.

For the period ended June 30, 2021, the ROE applied for, received, and administered numerous State and federal programs and grants in assistance and support of the educational activities of the school districts in the ROE. Such activities are reported as a single special revenue fund (Education Fund).

B. Scope of the Reporting Entity

The ROE reporting entity includes all related organizations for which they exercise oversight responsibility.

The ROE has developed criteria to determine whether outside agencies with activities which benefit the citizens of the ROE, including districts or joint agreements which serve pupils from numerous regions, should be included in its financial reporting entity. The criteria include, but are not limited to, whether the ROE exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships.

The districts and joint agreements have been determined not to be a part of the reporting entity after applying the manifesting of oversight, scope of public service, and special financing relationships criteria and are therefore excluded from the accompanying financial statements because the ROE does not control the assets, operations, or management of the districts or joint agreements. In addition, the ROE is not aware of any entity, which would exercise such oversight as to result in the ROE being considered a component unit of the entity.

C. Government-wide and Fund Financial Statements

The government-wide financial statement (the Statement of Activities and Net Position - Cash Basis) reports information on all of the ROE's activities of the primary government. For the most part, the effect of interfund activities has been removed from this statement. Governmental activities include programs supported primarily by State and federal grants and other intergovernmental receipts. The ROE has three business-type activities that rely on fees and charges for support.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The ROE's government-wide financial statement presents a summary of governmental and business-type activities for the ROE accompanied by a total column. The statement demonstrates the degree to which the direct disbursements of a given function are offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function. Program receipts include 1) charges for services, and 2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function. Other items not properly included among program revenues are reported instead as general revenues. It also presents the ending cash and net position balances.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and reported in a single column.

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regards to interfund activities, such as transfers. Interfund activities between governmental funds and between governmental funds and proprietary funds appear as other financing sources/uses on the Governmental Fund Statement of Cash Basis Assets and Fund Balances and Cash Receipts, Disbursements, and Changes in Cash Basis Fund Balance and on the Proprietary Fund Statement of Cash Basis Assets and Net Position and Cash Receipts, Disbursements, and Changes in Cash Basis Net Position. All interfund transactions between governmental funds are eliminated in the government-wide financial statement. Interfund activities between governmental funds and business-type funds remain in the government-wide financial statement.

The purpose of permanent transfers is to cover temporary or permanent short falls in cash flow within grant programs and funds.

D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The ROE maintains its financial records on the basis of cash receipts and disbursements and the financial statements of the ROE are prepared on that basis. The cash basis of accounting does not give effect to accounts receivable, accounts payable and accrued items. In addition, other economic assets, deferred outflows of resources, liabilities, and deferred inflows of resources that do not arise from a cash transaction or event are not reported. Accordingly, the financial statements do not present financial position and results of operations of the funds in accordance with GAAP.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Under the terms of grant agreements, the ROE funds certain programs by a combination of specific cost-reimbursement grants and general receipts. Thus, when program disbursements are paid, there are both restricted and unrestricted cash basis net position available to finance the program. It is the ROE's policy to first apply cost-reimbursement grant resources to such programs, and then general receipts. It is the ROE's policy to first apply restricted funds, then unrestricted. For unrestricted fund balances, committed funds are used first, then assigned funds, then unassigned if any.

Proprietary funds distinguish operating receipts and disbursements from non-operating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All receipts and disbursements not meeting this definition are reported as non-operating receipts and disbursements.

Fund Accounting

The ROE uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The resources allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The ROE uses governmental and proprietary funds.

As prescribed by GASB Statement No. 34, governmental fund reporting focuses on the major funds, rather than on the fund type. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements. Funds that do not meet the major fund determination requirements are reported in aggregate as nonmajor funds.

Governmental Funds

Governmental funds are those through which most governmental functions typically are reported. Governmental funds reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used.

The ROE reports the following major governmental funds:

General Fund - The General Fund is used to account for and report all financial resources not accounted for and reported in another fund. The ROE's General Fund accounts include the following:

- Reading First - This program is designed to provide professional development for teachers in schools participating in the Reading First program.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- ROE Operations - Used to accumulate miscellaneous receipts used to support the day to day expenses of the ROE, including General State Aid.
- Regional Safe Schools and General State Aid - These funds provide programs for disruptive students who are eligible for suspension or expulsion. The programs provide individually designed curriculum, social skills training, career exploration and work experience opportunities, and opportunities to work toward re-entry into the traditional programs, if appropriate.
- Area I - This revenue is received from local sources and used for expenses incurred for Area I programs.
- Truant Minors in Need of Supervision (TMINS) - These funds provide programs for one of the Alternative Learning Opportunities Programs (ALOP) that provides an alternative learning environment and includes individualized instruction, small classes and counseling sessions.
- Superintendent Leadership Collaborative - These funds are designated for those superintendents who wish to join a superintendent network group in DuPage County.
- Personnel Administrators Coming Together - These funds are designated for those Personnel Administrators who wish to join a personnel network group in DuPage County.
- ALOP Safe School and GED Tuition - Local Unrestricted ALOP Student Tuition and Student Fees charged by the ROE to those school districts within DuPage County who have transferred their students into a ALOP or GED program at the ROE.
- Rebound - These funds provide programs for students who are suspended out-of-school for longer than four school days and must be provided with appropriate and available support services during the period of their suspension.

Special Revenue Funds - Accounts for and reports the proceeds of specific revenue sources (other than fiduciary or major capital projects) that are restricted to expenditures for specified purposes. The ROE reported the following special revenue funds as major governmental funds:

Institute Fund - This fund accounts for fees collected for the registration and renewal of teaching licenses. These fees are used to defray administrative expenses incidental to teachers' institutes, workshops, or meetings of a professional nature that are designed to promote the professional growth of teachers or for the purpose of defraying the expense of any general or special meeting of teachers or school personnel, which has been approved by the ROE. All funds generated remain restricted until expensed only on the aforementioned activities.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Education Fund - This fund accounts for and reports proceeds from sources that are restricted by grant agreements or contracts to disbursements for specified purposes supporting education enhancement programs as follows:

- Regional Safe Schools - These grant funds provide programs for disruptive students who are eligible for suspension or expulsion. The programs provide individually designed curriculum, social skills training, career exploration and work experience opportunities, and opportunities to work toward re-entry into the traditional programs, if appropriate.
- Workforce Investment Act - The Work-based Learning and Youth Apprenticeship Collaborative will provide on-the-job work experiences to students throughout the county as part of their high school program. This project benefits students with differing levels of readiness and post-secondary college and career goals. The WIOA funds will be used to address the career readiness skill needs of at-risk high school youth.
- Early Childhood Parenting Program - Accounts for monies received for, and payment of, expenditures for developing and operating programs for parents of young children.
- Truants' Alternative Program - Accounts for grant monies received for, and payment of, expenditures of providing support services and evaluating compliance with recommendations to DuPage County truants and their parents.
- McKinney Education for Homeless Children - This grant provides funds for providing information to schools, community members and government entities about the educational rights of homeless students.
- Title I - Grants to Local Educational Agencies - ROE #56 (System of Support (RESPRO)) - Grant monies in this fund are used to provide professional development activities to schools that are on Illinois' Academic Watch List. To be on the list, students in the buildings have not made Adequate Yearly Progress for at least two years. The funding sources for this grant are Title I, Title II, and State appropriated monies.
- Technology for Success - These funds provide a coordinated, statewide support infrastructure which assists school districts in planning for, implementing, assessing results and educating staff in the use of technology and telecommunications in curricular, instructional and administrative functions.
- Social Emotional Learning Standards Professional Development Program (SEL-PDP) - This program provides training and technical assistance to incorporate social-emotional learning standards into daily instructions.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- Illinois New Principal Mentoring - These funds are intended to help support the State-wide program to ensure that every new principal in Illinois receives a high-quality mentoring experience that focuses on professional development experiences and enhances a new principal's leadership. In this program, new leaders receive mentoring from proven, trained mentors who are paired with new principals based on geography, grade level, and need.
- Teacher Mentoring Pilot Program - These funds are intended to help support the State-wide new teacher mentoring program that includes assigning a mentor teacher to each new teacher for a period of two years and providing professional development designed to ensure the growth of the new teachers' knowledge and skills.
- Career & Technical Education Improvement - These funds assist to develop the academic and career and technical skills of secondary education students and postsecondary education students who elect to enroll in career and technical education programs.
- ROE/ISC Operations - Monies received from local and State sources to help support the day-to-day operating expenses of the ROE.
- Title II Teacher Quality Leadership - Federal funds used to provide professional development training to teachers for improvement of instruction in the classroom.
- Title II Teacher Quality - Federal funds used to provide professional development training to teachers for improvement of instruction in the classroom.
- Spelling Bee - These funds are used to operate and track local Spelling Bee donations and program activities.
- Pilot Regional Safe Schools Cooperative Education Program (RSSPCE) - These funds assist in counseling students in the development of academic, career training, and behavior skills to better prepare them for the job market post-secondary education.
- Regional School Board Petition Grant - The Regional School Board Petition Grant upholds an account utilized for monies funded by residents within DuPage County who submit a petition against a DuPage County School Districts regarding annexation or detachment boundary matters. These funds are allocated to pay fees for publication, attorneys, court reporters and transcripts/manuscripts needed for board meetings and possible hearings by the Regional Board of School Trustees.
- Mathematics and Science Partnerships - Federal funds used to provide professional development programming and activities to improve the professional knowledge of STEM teachers from K-8 settings.
- Education Innovation and Research - Federal funds used to improve public K-12 education for the neediest students and enable other educators to learn from these successful efforts.
- Supporting Effective Educator Development - This program supports the strengthening of leadership skills.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- Bureau of Justice Assistance (BJA) STOP - This grant is intended to support the STOP School Violence Act which is designed to improve school security by providing students and teachers with the tools they need to quickly recognize and respond to violent attacks, mitigate risk exposure, and prevent acts of violence.
- McCormick Foundation Grant - Support statewide middle school civics course implementation, which includes in-person and online teacher professional development, a train the trainer program in collaboration with regional teacher mentors throughout the state, and partnerships with colleges, universities, and other regional offices of education as host sites for teacher professional development.
- Digital Equity - This federally funded grant was received from the Illinois State Board of Education to assist school districts in closing the digital divide and enabling digital-age teaching and learning. School districts may use funds to provide students with technology tools and home internet access necessary for technology-rich remote learning experiences.
- Elementary and Secondary School Emergency Relief (ESSER) - This federally funded grant was received from the Illinois State Board of Education for emergency relief funds to prevent, prepare for, and respond to the coronavirus threat.
- Elementary and Secondary School Emergency Relief (ESSER) II - This federally funded grant was received from the Illinois State Board of Education for emergency relief funds to prevent, prepare for, and respond to the coronavirus threat.
- ILL Priority Learning - The ROE partnered with an education consulting firm to offer a learning series titled, Integrated Teaching & Learning. This series focused on enhancing the understanding and implementation of the Illinois Learning Standards. There were a total of 5 works. A total of 190 educators across DuPage County attended these evening workshops.

Nonmajor Special Revenue Funds - All other special revenue funds not classified under the Education Fund are grouped under this fund for financial statement presentation.

- General Education Development - These funds are provided for the processing of applications for the high school level Test of General Educational Development and the issuance of diplomas upon the successful completion of the examination. Statutes require excess funds to be transferred into the Institute Fund.
- Bus Driver Training - These funds are collected from the issuance of school bus driver permits and are used to sponsor instructional training courses for school bus drivers.
- Supervisory - These funds are an annual appropriation of State common school funds for the expenses incurred in providing supervisory services.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Proprietary Funds

Proprietary Funds - Account for activities whose costs are funded by fees and charges. These fees and charges are paid by external users for goods or services.

The ROE reported the following proprietary funds as major fund:

- Local Services - These funds are associated with workshops conducted by the ROE. In addition, this fund accounts for the receipts and disbursements of the Administrator's Academy and Gifted Planning Activities. This fund did not meet the criteria for inclusion as a major fund; however, the ROE has elected to report it as such.

The ROE reported the following proprietary funds as a nonmajor funds:

- Teacher Inservice for DuPage Educators - This program is used for graduate courses offered to DuPage educators and administrators.
- Criminal Background Investigation - These funds are used to account for the assessments received from school districts to pay for the processing of fingerprinting the substitute teachers and disbursements incurred for providing the service to the school districts.

E. Cash and Cash Equivalents

Cash consists of demand deposits. The ROE considers highly liquid investments (including restricted assets) with an original maturity of three months or less when purchased to be cash equivalents.

F. Net Position

Equity is classified as net position and displayed in two components:

Restricted net position - results when constraints placed on the use of cash balances are either externally imposed or are imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position - consists of cash balances not meeting the definition of the preceding category. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Governmental Fund Balances

In the governmental fund financial statements, cash basis fund balances are classified as follows:

Nonspendable - The portion of a Governmental Fund's fund balance that is not available to be spent, either short term or long term, in either form or through legal restrictions. The ROE has no nonspendable fund balances.

Restricted - The portion of a Governmental Fund's fund balance that is subject to external enforceable legal restrictions. The following fund balances are restricted by grant agreements or contracts: Regional Safe Schools, Early Childhood Parenting Program, Truants' Alternative Program, McKinney Education for Homeless Children, System of Support (RESPRO), Technology for Success, Social Emotional Learning Standards Professional Development Program (SEL-PDP), Illinois New Principal Mentoring, Teacher Mentoring Pilot Program, ROE/ISC Operations, Spelling Bee, RSSPCE, Regional School Board Petition Grant, Mathematics and Science Partnerships, McCormick Foundation Grant, and ILL Priority Learning. The following funds are restricted by Illinois Statute: Institute Fund, General Education Development, Bus Driver Training and Supervisory.

Committed - The portion of a Governmental Fund's fund balance with self-imposed constraints or limitations that have been placed at the highest level of decision making. There are no accounts presenting a committed fund balance.

Assigned - The portion of a Governmental Fund's fund balance to denote an intended use of resources. The accounts presented with assigned fund balance are specified for a particular purpose by the Regional Superintendent. There are no accounts presenting an assigned fund balance.

Unassigned - Available expendable financial resources in a governmental fund that are not designated for a specified purpose. The unassigned fund balance is made up of the following accounts: Reading First, ROE Operations, Regional Safe Schools and General State Aid, Area I, Truant Minors in Need of Supervision (TMINS), Superintendent Leadership Collaborative, Personnel Administrators Coming Together, ALOP Safe School and GED Tuition, Rebound, Workforce Investment Act, Career & Technical Education Improvement, Title II Teacher Quality Leadership, Title II Teacher Quality, Education Innovation and Research, Supporting Effective Educator Development, Bureau of Justice Assistance (BJA) STOP, Digital Equity, and ESSER II. Additionally, any deficit fund balances in governmental funds, other than the General Fund, are also shown as unassigned.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Compensated absences

Certain full-time employees earn vacation time according to their length of service ranging from 10 to 25 days per year. Vacation time must be used by August 31 following the end of the fiscal year. Upon termination, employees are paid for accrued, unused vacation time.

I. Budgetary Data

The ROE did not formally adopt a budget for the year ended June 30, 2021 and is not legally required to do so. The ROE acts as the administrative agent for certain grant programs that are accounted for in the Education Fund. Certain programs have separate budgets and are required to report to the Illinois State Board of Education, however, none of the annual budgets have been legally adopted nor are they required to be.

J. New Accounting Pronouncements

In 2021, the ROE implemented Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities,* GASB No. 90*, Majority Equity Interests,* and applicable sections of GASB No. 93, *Replacement of Interbank Offered Rates*. The implementation of GASB No. 84 changed the definition of fiduciary activity and established new financial reporting requirements for state and local governments. The implementation of GASB No. 90 addresses the reporting requirements of a government's major equity interest in a legally separate organization. The implementation of GASB No. 93 addresses accounting and financial reporting implications that result from the replacement of an interbank offered rate (IBOR). The implementation of GASB Nos. 84, 90, and 93 did not have a significant effect on the ROE's financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Subsequent Events

Management has evaluated subsequent events through June 24, 2026 which was the date that these financial statements were available for issuance, and determined that there were no significant non-recognized subsequent events through that date.

NOTE 2 - CASH AND CASH EQUIVALENTS

The ROE has adopted an investment policy to invest in those instruments as defined: bonds, notes, certificates of indebtedness, treasury bills and other securities now or hereafter issued by the United States of America, its agencies and allowable instrumentalities, interest bearing savings accounts, interest bearing certificates of deposit or interest bearing time deposits, or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act, certificates of deposit with federally insured institutions that are collateralized or insured at levels to the organization in excess of the $250,000 provided by the Federal Deposit Insurance Corporation coverage limit, collateralized repurchase agreements; commercial paper meeting all requirements, the Illinois Public Treasurer's Investment pool, the Illinois School District Liquid Asset Fund, investments may be made only in those savings banks or savings and loan associations which are insured by the FDIC, investments that are considered as derivatives are specifically excluded from the approved investments.

The ROE utilizes several different bank accounts for its various activities. The book balance of such accounts is $6,812,718 at June 30, 2021, while the bank balance was $7,046,344. Included in the bank balance is $3,490,923 deposited in the Illinois Funds. The Illinois Funds portfolio includes: certificates of deposit issued by Illinois financial institutions, repurchase agreements backed by direct treasury obligations from primary government securities dealers, direct treasury obligations of the U.S. Government, and money market funds backed by full faith and credit obligations of the U.S. Government. The ROE owns no identifiable investment securities in the Illinois Funds; therefore, credit risk cannot be assessed for The Illinois Funds.

Custodial Credit Risk - Custodial credit risk for deposits with financial institutions is the risk that, in the event of bank failure, the ROE's deposits may not be returned to it. The ROE's investment policy requires deposits in excess of FDIC limits to be secured by collateral or private insurance held in safekeeping at a third party institution and evidenced by a written agreement. At June 30, 2021, all of the bank balances are covered by federal depository insurance or collateral held by the ROE. In addition, one of the ROE's deposits is collateralized by the District's agent for all public entity deposits in that bank for which the agent is a counterparty and is monitored by a third party.

NOTE 2 - CASH AND CASH EQUIVALENTS (CONTINUED)

Credit Risk - At June 30, 2021, the Illinois Funds Money Market Fund had a Standards and Poor's AAAm rating. The pool is audited annually by an outside independent auditor and copies of the report are distributed to participants. Although not subject to direct regulatory oversight, the fund is administered by the Illinois State Treasurer in accordance with provisions of the Illinois Public Funds Investment Act, 30 ILCS 235. All investments are fully collateralized.

Interest Rate Risk - The Illinois Funds Money Market Fund, created by the Illinois General Assembly, enables custodians of public funds an investment option with a competitive rate of return on fully collateralized investments and immediate access to funds. The investment policy of the Illinois Funds Money Market Fund states that unless authorized specifically by the Treasurer, a minimum of 75% of its investments shall have less than one-year maturity and no investment shall exceed two years' maturity.

Concentration of Credit Risk - Unless specifically authorized by the Treasurer, The Illinois Funds Money Market Fund's investment policy limits investment categories to not exceed 25% of portfolio, with the exception of cash equivalents of U.S. Treasury securities. Further, certificates of deposit cannot exceed 10% of any single financial institution's total deposits.

As of June 30, 2021 the ROE has an adjusted cost basis of $199,994 in certificate of deposit investments held with an investment broker. The original maturity dates of the investments exceed three months; therefore, these investments are not considered cash equivalents and are excluded from the financial statements.

NOTE 3 - LEASE COMMITMENTS

The ROE has entered into lease agreements as lessee for financing the acquisition of its copiers.

Future minimum lease payments under these leases are as follows:

Year Ending June 30,	Amount
2022	$ 9,286

NOTE 3 - LEASE COMMITMENTS (CONTINUED)

The ROE leases office space for operations. The agreements generally require the ROE to pay executor costs. Rental expense for the year ended June 30, 2021 was $264,102.

The ROE entered into a lease agreement for its Addison operations. The agreement commenced on July 1, 2020 and terminated on June 30, 2021. The lease calls for annual rent of $123,402, payable in equal monthly installments.

On August 22, 2017 the ROE entered into a lease agreement with DuPage County for office space. The agreement commenced on August 22, 2017 and terminates on November 30, 2021. The lease calls for sixteen quarterly installments of $35,250, totaling $564,000 over the term of the agreement. In the event the ROE's annual federal, state or county appropriations, including grants, is reduced from fiscal year 2017 levels or there are changes in state law that effect the ROE's performance, the lease can be amended to consider such events or be terminated early.

Future minimum lease payments required under operating leases which have initial or remaining non-cancelable lease terms in excess of one year as of June 30, 2021 were as follows:

Year Ending June 30,	Amount
2022	$ 35,250

NOTE 4 - SALARIES AND PENSION PLAN CONTRIBUTIONS

The salaries of the Regional Superintendent and the Assistant Regional Superintendent are paid by the State of Illinois. The salaries of DuPage County employees that work for the ROE are paid by DuPage County. DuPage County pays for these employees' salaries as well as the employer contributions made to postretirement medical plans (OPEB) and the Illinois Municipal Retirement Fund (IMRF). Postretirement medical plans (OPEB) obligations for ROE employees are included in DuPage County's postretirement medical plans (OPEB) obligation. IMRF pension plan obligations for ROE employees are included in the statistics IMRF provides to DuPage County.

NOTE 5 - COMPENSATED ABSENCES

The ROE provides vacation time to certain full-time employees. Vacation time is based upon years of continuous employment. Upon termination employees receive pay for unused vacation earned. At June 30, 2021, the balance in this account was $40,105, which is a $3,663 decrease from the prior year balance of $43,768. The compensated absences balance is not reported on the ROE's financial statements as the ROE reports on the cash basis of accounting as discussed in Note 1d.

NOTE 6 - RETIREMENT FUND COMMITMENTS

Teachers' Retirement System of the State of Illinois

Plan description
The ROE participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active nonannuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration.

TRS issues a publicly available financial report that can be obtained at **http://www.trsil.org/financial/acfrs/fy2020**; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

Benefits provided
TRS provides retirement, disability, and death benefits. Tier 1 members have TRS or reciprocal system service prior to January 1, 2011. Tier 1 members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest consecutive years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service.

Tier 2 members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the highest four. Disability provisions for Tier 2 are identical to those of Tier 1. Death benefits are payable under a formula that is different than Tier 1.

Essentially all Tier 1 retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier II annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect.

NOTE 6 - RETIREMENT FUND COMMITMENTS (CONTINUED)

Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2024. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and Tier 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the State of Illinois.

Contributions

The State of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90 percent of the total actuarial liabilities of the System by the end of fiscal year 2045.

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2020, was 9 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the ROE.

On behalf contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the ROE.

2.2 formula contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2021, were $6,823.

Federal and special trust fund contributions. When TRS members are paid from federal and special trust funds administered by the ROE, there is a statutory requirement for the ROE to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018.

Previously, employer contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much higher.

For the year ended June 30, 2021, the employer pension contribution was 10.41 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2021, salaries totaling $26,742 were paid from federal and special trust funds that required employer contributions of $2,784.

NOTE 6 - RETIREMENT FUND COMMITMENTS (CONTINUED)

Employer retirement cost contributions. Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The ROE is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2021, the ROE did not make any employer contributions to TRS for employer contributions due on salary increases in excess of 6 percent or for sick leave days granted in excess of the normal annual allotment.

Illinois Municipal Retirement Fund

The ROE contributes, through DuPage County, to the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer public employee retirement system.

Plan description
The ROE's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The ROE's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits provided
IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

NOTE 6 - RETIREMENT FUND COMMITMENTS (CONTINUED)

All three IMRF benefit plans have two tiers. Employees hired ***before*** January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired ***on or after*** January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

Contributions

As set by statute, the ROE's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The ROE's annual contribution rate for calendar year 2020 was 12.07%. For the fiscal year ended June 30, 2021, the ROE contributed $131,975 to the plan. The ROE also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

The TRS and IMRF liability balances are not reported on the ROE's financial statements as the ROE reports on the cash basis of accounting as discussed in Note 1d.

NOTE 7 - OTHER POSTEMPLOYMENT BENEFITS

Teachers' Health Insurance Security Fund

THIS Plan Description

The ROE participates in the Teachers' Health Insurance Security (THIS) Fund. The THIS fund is a non-appropriated trust fund held outside the State Treasury, with the State Treasurer as custodian. Additions deposited into the Trust are for the sole purpose of providing health benefits to retirees, as established under the plan, and associated administrative costs. The THIS fund is a cost-sharing multiple-employer defined benefit post-employment healthcare plan that covers retired employees of participating employers throughout the State of Illinois, excluding the Chicago Public School System. THIS health coverage includes provisions for medical, prescription, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits. Annuitants may participate in the State-administered Preferred Provider Organization plan or choose from several managed care options. As a result of the Governor's Executive Order 12-01, the responsibilities in relation to THIS were transferred to the Department of Central Management Services (CMS) as of July 1, 2013. CMS administers the plan with the cooperation of the Teachers' Retirement System (TRS).

Benefits Provided

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. The plan is administered by Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 required all active contributors to TRS who are not employees of the State to make a contribution to the THIS Fund.

A percentage of employer required contributions in the future will not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year.

On-behalf contributions to the THIS Fund

The State of Illinois makes employer retiree health insurance contributions on behalf of the ROE.

Employer contributions to the THIS Fund

The ROE also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.92 percent during the year ended June 30, 2021. For the year ended June 30, 2021, the ROE paid $10,822 to the THIS Fund, which was 100 percent of the required contribution.

Further information on the THIS Fund

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp. The current reports are listed under "Central Management Services." Prior reports are available under "Healthcare and Family Services."

NOTE 7 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Other Postemployment Benefits - Other Health Insurance

Plan Description
The ROE provides a single-employer defined-benefit postemployment healthcare plan to retirees who participate in the IMRF and TRS retirement plans. This plan extends the same health benefits to annuitants as to active employees in the IMRF plan. The Governmental Accounting Standards Board (GASB) issued Statement No.'s 74 and 75 that established generally accepted accounting principles for the annual financial statements for postemployment benefit plans other than pension plans. The required information is as follows:

Eligibility Provisions
Full-Time Employees - IMRF
Tier I IMRF Full-Time employees:
Age 55 with at least 8 years of service (Reduced Pension)
Age 60 with at least 8 years of service (Full Pension)
Tier II IMRF Full-Time employees:
Age 62 with at least 10 years of service (Reduced Pension)
Age 67 with at least 10 years of service (Full Pension)

Full-Time Employees - TRS
Tier I TRS Full-Time employees:
Age 55 with at least 20 years of service
Age 55 with at least 35 years of service
Age 60 with at least 10 years of service
Age 62 with at least 5 years of service
Tier II IMRF Full-Time employees:
Age 62 with at least 10 years of service
Age 67 with at least 10 years of service

Benefits Provided
The ROE provides continued health insurance coverage at the blended employer rate to all eligible retirees in accordance with Illinois Compiled Statutes, which creates an implicit subsidy of retiree health insurance. The ROE offers Medical HMO and PPO Plans to full-time IMRF and TRS employees. Retirees pay the full cost of coverage. Dependents may also continue coverage at the full cost. Coverage continues as long as required contributions are paid.

Membership
At June 30, 2021 membership consisted of:

Inactive employees currently receiving benefit payments	0
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	40
Total	40

NOTE 7 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Funding Policy and Contributions

There is no funding policy that exists for the postretirement plan at this time, as the total OPEB liability is currently an unfunded obligation. For the year ended June 30, 2021, the ROE made no employer contributions to the plan.

The OPEB liability balances are not reported on the ROE's financial statements as the ROE reports on the cash basis of accounting as discussed in Note 1d.

NOTE 8 - ON-BEHALF PAYMENTS

The State of Illinois make on-behalf payments for the Regional Superintendent and the Assistant Regional Superintendent of the ROE. DuPage County also makes contributions on-behalf of the ROE. The break out is as follows:

Regional Superintendent Salary	$ 122,592
Regional Superintendent Benefits (includes State-paid insurance)	7,691
Assistant Regional Superintendent Salary	110,328
Assistant Regional Superintendent Benefits (includes State-paid insurance)	26,875
Salary and benefits of office employees paid by DuPage County	961,782
Other operating expenses paid by DuPage County	200,128
Total on-behalf payments	$ 1,429,396

Salary and benefit data for the Regional Superintendent and the Assistant Regional Superintendent was calculated based on data provided by the Illinois State Board of Education (ISBE).

NOTE 9 - TRANSFERS

Interfund transfers in/out to other funds at June 30, 2021 consist of the following individual transfers in/out to other funds in the fund statements. The transfer balances between governmental funds were eliminated in the government-wide Statement of Activities and Net Position - Cash Basis. Transfers are generally made to provide supplemental funding or move resources from the fund required to collect the resources to the fund required to expend the resources. The following is the detail of interfund transfers as of June 30, 2021:

	Transfers In	Transfers Out
General Fund	$ 448,882	$ 930,417
Education Fund	481,535	-
Total	$ 930,417	$ 930,417

NOTE 10 - DEFICIT FUND BALANCES

At June 30, 2021, the following funds had deficit fund balances. They are expected to correct themselves in 2022, through payments from the State and transfers from local funds.

Education Fund	
Workforce Investment Act	$ (15,425)
Career & Technical Education Improvement	(37,702)
Title II Teacher Quality Leadership	(18,822)
Title II Teacher Quality	(428)
Education Innovation and Research	(55,287)
Supporting Effective Educator Development	(67,110)
Bureau of Justice Assistance (BJA) STOP	(25,374)
Digital Equity	(28,240)
ESSER II	(22,820)

NOTE 11 - RISK MANAGEMENT

The ROE is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; health claims of employees; and natural disasters. Insurance to cover these risks is provided through DuPage County. Claims from these risks have not exceeded commercial insurance coverage during the current fiscal year.

The ROE also participates in the County's self-funded health insurance plan. The ROE pays a monthly premium to cover the health insurance costs.

NOTE 12 - RESTATEMENT

On June 25, 2021, and amendment to 105 ILCS 5/2-3.17a was passed, which allows a Regional Office of Education to utilize the cash basis, modified cash basis or GAAP basis of accounting to prepare the financial statements for their annual audit. The amendment was effective immediately. As such, for the fiscal year ending June 30, 2021, the ROE has presented these financial statements in accordance with the cash basis of accounting. This is a change from the fiscal year 2020 presentation, which was reported using GAAP. Beginning net position and fund balances were restated to retroactively report the change.

NOTE 12 - RESTATEMENT (CONTINUED)

	Governmental Activities	Business-Type Activities
Net position June 30, 2020, as previously reported	$ 3,371,795	$ 740,534
Change to cash basis of accounting	1,878,187	91,046
Cash basis net position July 1, 2020, as restated	$ 5,249,982	$ 831,580

	General Fund	Institute Fund	Education Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
Fund balance (deficit) June 30, 2020, as previously reported	$ 1,062,594	$ 3,731,298	$ 91,434	$ 400,716	$ 5,286,042
Change to cash basis of accounting	(4,702)	1,260	(38,078)	5,460	(36,060)
Cash basis fund balance July 1, 2020, as restated	$ 1,057,892	$ 3,732,558	$ 53,356	$ 406,176	$ 5,249,982

	Local Services	Nonmajor Proprietary Funds	Total Proprietary Funds
Net position June 30, 2020, as previously reported	$ 354,626	$ 385,908	$ 740,534
Change to cash basis of accounting	(34,341)	125,387	91,046
Cash basis net position July 1, 2020, as restated	$ 320,285	$ 511,295	$ 831,580

NOTE 13 -SUBSEQUENT EVENTS

On September 9, 2025 the Regional Office of Education entered into a building lease agreement that commences on July 1, 2025 and terminates on June 30, 2027. The lease calls for monthly payments of $14,583 from July 1, 2025 through June 30, 2026, and monthly payments of $15,417 from July 1, 2026 through June 30, 2027. The lease includes an option for renewal from July 1, 2027 through June 30, 2028, which would require monthly lease payments of $16,250.

SUPPLEMENTARY INFORMATION

DUPAGE COUNTY REGIONAL OFFICE OF EDUCATION NO. 19

SCHEDULE 1

COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES
AND CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH
BASIS FUND BALANCES - GENERAL FUND ACCOUNTS

As of and For the Year Ended June 30, 2021

	Reading First	ROE Operations	Regional Safe Schools and General State Aid	Area I	Truant Minors in Need of Supervision (TMINS)
RECEIPTS:					
Local sources	$ -	$ 246,237	$ -	$ -	$ 2,025
State sources	-	-	5,208,229	-	-
Interest income	-	2,100	-	-	-
Total receipts	-	248,337	5,208,229	-	2,025
DISBURSEMENTS:					
Instructional services:					
Salaries and benefits	-	178,157	-	-	172,689
Purchased services	-	140,072	-	62	44,714
Supplies and materials	-	15,376	-	-	4,964
Capital outlay	-	1,801	-	-	7,802
Intergovernmental:					
Payments to other governments	-	-	5,208,278	-	-
Total disbursements	-	335,406	5,208,278	62	230,169
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	-	(87,069)	(49)	(62)	(228,144)
OTHER FINANCING SOURCES (USES):					
Transfers in	-	111,761	-	-	242,739
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	111,761	-	-	242,739
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	-	24,692	(49)	(62)	14,595
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR, AS RESTATED (NOTE 12)	23,075	15,912	368	1,576	3,909
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	$ 23,075	$ 40,604	$ 319	$ 1,514	$ 18,504
CASH BASIS ASSETS, END OF YEAR					
Cash and cash equivalents	$ 23,075	$ 40,604	$ 319	$ 1,514	$ 18,504
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR					
Unassigned	$ 23,075	$ 40,604	$ 319	$ 1,514	$ 18,504

This schedule is continued on the following page.

DUPAGE COUNTY REGIONAL OFFICE OF EDUCATION NO. 19

SCHEDULE 1 (CONTINUED)

COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES - GENERAL FUND ACCOUNTS

As of and For the Year Ended June 30, 2021

	Superintendent Leadership Collaborative	Personnel Administrators Coming Together	ALOP Safe School and GED Tuition	Rebound	Totals
RECEIPTS:					
Local sources	$ 5,750	$ -	$ 575,620	$ -	$ 829,632
State sources	-	-	511,983	-	5,720,212
Interest income	-	-	2,671	-	4,771
Total receipts	5,750	-	1,090,274	-	6,554,615
DISBURSEMENTS:					
Instructional services:					
Salaries and benefits	-	-	-	51,866	402,712
Purchased services	5,750	26,447	249	411	217,705
Supplies and materials	-	-	-	-	20,340
Capital outlay	-	-	-	-	9,603
Intergovernmental:					
Payments to other governments	-	-	-	-	5,208,278
Total disbursements	5,750	26,447	249	52,277	5,858,638
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	-	(26,447)	1,090,025	(52,277)	695,977
OTHER FINANCING SOURCES (USES):					
Transfers in	-	38,877	-	55,505	448,882
Transfers out	-	-	(930,417)	-	(930,417)
Total other financing sources (uses)	-	38,877	(930,417)	55,505	(481,535)
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	-	12,430	159,608	3,228	214,442
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR, AS RESTATED (NOTE 12)	-	(12,430)	1,018,282	7,200	1,057,892
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	$ -	$ -	$ 1,177,890	$ 10,428	$ 1,272,334
CASH BASIS ASSETS, END OF YEAR					
Cash and cash equivalents	$ -	$ -	$ 1,177,890	$ 10,428	$ 1,272,334
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR					
Unassigned	$ -	$ -	$ 1,177,890	$ 10,428	$ 1,272,334

DUPAGE COUNTY REGIONAL OFFICE OF EDUCATION NO. 19

SCHEDULE 2 (CONTINUED)

COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES - EDUCATION FUND ACCOUNTS

As of and For the Year Ended June 30, 2021

	Regional Safe Schools	Workforce Investment Act	Early Childhood Parenting Program	Truants' Alternative Program	McKinney Education for Homeless Children	System of Support (RESPRO)	Technology for Success
RECEIPTS:							
Local sources	$ 15,798	$ -	$ -	$ -	$ -	$ -	$ -
State sources	465,016	-	1,059,009	10,819	-	-	-
Federal sources	10,139	95,500	-	-	130,100	-	-
Interest income	-	-	288	6	12	65	-
Total receipts	490,953	95,500	1,059,297	10,825	130,112	65	-
DISBURSEMENTS:							
Instructional services:							
Salaries and benefits	589,771	100,621	820,474	21,039	-	-	-
Purchased services	233,017	9,108	96,069	951	82,174	-	-
Supplies and materials	47,576	1,196	115,898	-	2,214	-	-
Capital outlay	75,514	-	10,279	-	-	-	-
Intergovernmental:							
Payments to other governments	-	-	-	4,050	15,714	51,358	877
Total disbursements	945,878	110,925	1,042,720	26,040	100,102	51,358	877
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	(454,925)	(15,425)	16,577	(15,215)	30,010	(51,293)	(877)
OTHER FINANCING SOURCES:							
Transfers in	454,862	-	-	11,563	-	-	-
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	(63)	(15,425)	16,577	(3,652)	30,010	(51,293)	(877)
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR, AS RESTATED (NOTE 12)	60,667	-	76,146	3,869	1,565	65,085	19,676
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	$ 60,604	$ (15,425)	$ 92,723	$ 217	$ 31,575	$ 13,792	$ 18,799
CASH BASIS ASSETS, END OF YEAR							
Cash and cash equivalents	$ 60,604	$ (15,425)	$ 92,723	$ 217	$ 31,575	$ 13,792	$ 18,799
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR							
Restricted for educational purposes	$ 60,604	$ -	$ 92,723	$ 217	$ 31,575	$ 13,792	$ 18,799
Unassigned	-	(15,425)	-	-	-	-	-
TOTAL CASH BASIS FUND BALANCE (DEFICIT)	$ 60,604	$ (15,425)	$ 92,723	$ 217	$ 31,575	$ 13,792	$ 18,799

This schedule is continued on the following pages.

DUPAGE COUNTY REGIONAL OFFICE OF EDUCATION NO. 19

SCHEDULE 2 (CONTINUED)

COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES - EDUCATION FUND ACCOUNTS

As of and For the Year Ended June 30, 2021

	Social Emotional Learning Standards Professional Development Program (SEL-PDP)	Illinois New Principal Mentoring	Teacher Mentoring Pilot Program	Career & Technical Education Improvement	ROE/ISC Operations	Title II Teacher Quality Leadership	Title II Teacher Quality
RECEIPTS:							
Local sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State sources	-	-	-	12,000	359,643	-	-
Federal sources	-	-	-	-	-	2,237	-
Interest income	-	-	-	27	97	2	-
Total receipts	-	-	-	12,027	359,740	2,239	-
DISBURSEMENTS:							
Instructional services:							
Salaries and benefits	-	-	-	3,103	206,786	-	-
Purchased services	1,200	-	-	46,322	172,288	11,384	-
Supplies and materials	-	-	-	44,000	1,383	-	-
Capital outlay	-	-	-	-	1,066	-	-
Intergovernmental:							
Payments to other governments	-	-	2,929	-	-	-	-
Total disbursements	1,200	-	2,929	93,425	381,523	11,384	-
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,200)	-	(2,929)	(81,398)	(21,783)	(9,145)	-
OTHER FINANCING SOURCES:							
Transfers in	-	-	-	-	-	-	-
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	(1,200)	-	(2,929)	(81,398)	(21,783)	(9,145)	-
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR, AS RESTATED (NOTE 12)	32,444	67,062	4,279	43,696	61,971	(9,677)	(428)
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	$ 31,244	$ 67,062	$ 1,350	$ (37,702)	$ 40,188	$ (18,822)	$ (428)
CASH BASIS ASSETS, END OF YEAR							
Cash and cash equivalents	$ 31,244	$ 67,062	$ 1,350	$ (37,702)	$ 40,188	$ (18,822)	$ (428)
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR							
Restricted for educational purposes	$ 31,244	$ 67,062	$ 1,350	$ -	$ 40,188	$ -	$ -
Unassigned	-	-	-	(37,702)	-	(18,822)	(428)
TOTAL CASH BASIS FUND BALANCE (DEFICIT)	$ 31,244	$ 67,062	$ 1,350	$ (37,702)	$ 40,188	$ (18,822)	$ (428)

This schedule is continued on the following pages.

DUPAGE COUNTY REGIONAL OFFICE OF EDUCATION NO. 19

SCHEDULE 2 (CONTINUED)

COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES - EDUCATION FUND ACCOUNTS

As of and For the Year Ended June 30, 2021

	Spelling Bee	RSSPCE	Regional School Board Petition Grant	Mathematics and Science Partnerships	Education Innovation and Research	Supporting Effective Educator Development	Bureau of Justice Assistance (BJA) STOP
RECEIPTS:							
Local sources	$ 6,200	$ -	$ -	$ 21	$ -	$ -	$ -
State sources	-	76,051	-	-	-	-	-
Federal sources	-	-	-	-	1,036,813	712,488	115,627
Interest income	30	2	-	-	1	26	-
Total receipts	6,230	76,053	-	21	1,036,814	712,514	115,627
DISBURSEMENTS:							
Instructional services:							
Salaries and benefits	-	71,569	-	-	155,550	197,813	40,600
Purchased services	-	1,415	1,480	-	722,697	433,014	48,115
Supplies and materials	-	-	-	-	204	20,379	-
Capital outlay	-	-	-	-	-	-	-
Intergovernmental:							
Payments to other governments	-	-	-	-	-	-	-
Total disbursements	-	72,984	1,480	-	878,451	651,206	88,715
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	6,230	3,069	(1,480)	21	158,363	61,308	26,912
OTHER FINANCING SOURCES:							
Transfers in	-	15,110	-	-	-	-	-
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	6,230	18,179	(1,480)	21	158,363	61,308	26,912
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR, AS RESTATED (NOTE 12)	22,403	4,063	1,563	5,345	(213,650)	(128,418)	(52,286)
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	$ 28,633	$ 22,242	$ 83	$ 5,366	$ (55,287)	$ (67,110)	$ (25,374)
CASH BASIS ASSETS, END OF YEAR							
Cash and cash equivalents	$ 28,633	$ 22,242	$ 83	$ 5,366	$ (55,287)	$ (67,110)	$ (25,374)
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR							
Restricted for educational purposes	$ 28,633	$ 22,242	$ 83	$ 5,366	$ -	$ -	$ -
Unassigned	-	-	-	-	(55,287)	(67,110)	(25,374)
TOTAL CASH BASIS FUND BALANCE (DEFICIT)	$ 28,633	$ 22,242	$ 83	$ 5,366	$ (55,287)	$ (67,110)	$ (25,374)

This schedule is continued on the following pages.

DUPAGE COUNTY REGIONAL OFFICE OF EDUCATION NO. 19

SCHEDULE 2 (CONTINUED)

COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES - EDUCATION FUND ACCOUNTS

As of and For the Year Ended June 30, 2021

	McCormick Foundation Grant	Digital Equity	ESSER	ESSER II	ILL Priority Learning	Totals
RECEIPTS:						
Local sources	$ 443,365	$ -	$ -	$ -	$ 18,557	$ 483,941
State sources	-	-	-	-	-	1,982,538
Federal sources	-	54,287	15,000	-	-	2,172,191
Interest income	-	-	-	-	-	556
Total receipts	443,365	54,287	15,000	-	18,557	4,639,226
DISBURSEMENTS:						
Instructional services:						
Salaries and benefits	164,085	-	-	-	268	2,371,679
Purchased services	19,021	61,652	15,000	22,820	17,951	1,995,678
Supplies and materials	5,564	16,405	-	-	-	254,819
Capital outlay	-	4,470	-	-	-	91,329
Intergovernmental:						
Payments to other governments	-	-	-	-	-	74,928
Total disbursements	188,670	82,527	15,000	22,820	18,219	4,788,433
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	254,695	(28,240)	-	(22,820)	338	(149,207)
OTHER FINANCING SOURCES:						
Transfers in	-	-	-	-	-	481,535
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	254,695	(28,240)	-	(22,820)	338	332,328
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR, AS RESTATED (NOTE 12)	(12,019)	-	-	-	-	53,356
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR	$ 242,676	$ (28,240)	$ -	$ (22,820)	$ 338	$ 385,684
CASH BASIS ASSETS, END OF YEAR						
Cash and cash equivalents	$ 242,676	$ (28,240)	$ -	$ (22,820)	$ 338	$ 385,684
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR						
Restricted for educational purposes	$ 242,676	$ -	$ -	$ -	$ 338	$ 656,892
Unassigned	-	(28,240)	-	(22,820)	-	(271,208)
TOTAL CASH BASIS FUND BALANCE (DEFICIT)	$ 242,676	$ (28,240)	$ -	$ (22,820)	$ 338	$ 385,684

STATE OF ILLINOIS
DUPAGE COUNTY
REGIONAL OFFICE OF EDUCATION NO. 19
BUDGETARY COMPARISON SCHEDULE
EDUCATION FUND ACCOUNTS

For the Year Ended June 30, 2021

	Regional Safe Schools			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
RECEIPTS:				
Local sources	$ -	$ -	$ 15,798	$ 15,798
State sources	429,086	429,086	465,016	35,930
Federal sources	-	-	10,139	10,139
Total receipts	429,086	429,086	490,953	61,867
DISBURSEMENTS:				
Instructional services:				
Salaries and benefits	425,605	426,139	589,771	(163,632)
Purchased services	3,481	2,947	233,017	(230,070)
Supplies and materials	-	-	47,576	(47,576)
Capital outlay	-	-	75,514	(75,514)
Total disbursements	429,086	429,086	945,878	(516,792)
DEFICIENCY OF RECEIPTS UNDER DISBURSEMENTS	-	-	(454,925)	(454,925)
OTHER FINANCING SOURCES:				
Transfers in	-	-	454,862	454,862
CHANGE IN CASH BASIS FUND BALANCE	$ -	$ -	(63)	$ (63)
CASH BASIS FUND BALANCE, BEGINNING OF YEAR, AS RESTATED (NOTE 12)			60,667	
CASH BASIS FUND BALANCE, END OF YEAR			$ 60,604	

This schedule is continued on the following pages.

STATE OF ILLINOIS
DUPAGE COUNTY
REGIONAL OFFICE OF EDUCATION NO. 19
BUDGETARY COMPARISON SCHEDULE (Continued)
EDUCATION FUND ACCOUNTS

For the Year Ended June 30, 2021

	Early Childhood Parenting Program			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
RECEIPTS:				
State sources	$ 975,573	$ 975,573	$ 1,059,009	$ 83,436
Interest income	-	-	288	288
Total receipts	975,573	975,573	1,059,297	83,724
DISBURSEMENTS:				
Instructional services:				
Salaries and benefits	755,934	731,834	820,474	(88,640)
Purchased services	151,495	93,263	96,069	(2,806)
Supplies and materials	65,644	58,050	115,898	(57,848)
Other objects*	-	89,926	-	89,926
Capital outlay	2,500	2,500	10,279	(7,779)
Total disbursements	975,573	975,573	1,042,720	(67,147)
CHANGE IN CASH BASIS FUND BALANCE	$ -	$ -	16,577	$ 16,577
CASH BASIS FUND BALANCE, BEGINNING OF YEAR, AS RESTATED (NOTE 12)			76,146	
CASH BASIS FUND BALANCE, END OF YEAR			$ 92,723	

*Other expenditures are comprised of indirect costs approved on the budget. These indirect costs are allocated to the applicable expenditure function in the actual amounts column.

This schedule is continued on the following pages.

STATE OF ILLINOIS
DUPAGE COUNTY
REGIONAL OFFICE OF EDUCATION NO. 19
BUDGETARY COMPARISON SCHEDULE (Continued)
EDUCATION FUND ACCOUNTS

For the Year Ended June 30, 2021

	Truants' Alternative Program			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
RECEIPTS:				
State sources	$ 129,828	$ 129,828	$ 10,819	$ (119,009)
Interest income	-	-	6	6
Total receipts	129,828	129,828	10,825	(119,003)
DISBURSEMENTS:				
Instructional services:				
Salaries and benefits	117,920	115,408	21,039	94,369
Purchased services	8,900	11,412	951	10,461
Supplies and materials	3,008	2,008	-	2,008
Capital outlay	-	1,000	-	1,000
Intergovernmental:				
Payments to other governments	-	-	4,050	(4,050)
Total disbursements	129,828	129,828	26,040	103,788
DEFICIENCY OF RECEIPTS UNDER DISBURSEMENTS	-	-	(15,215)	(15,215)
OTHER FINANCING SOURCES:				
Transfers in	-	-	11,563	11,563
CHANGE IN CASH BASIS FUND BALANCE	$ -	$ -	(3,652)	$ (3,652)
CASH BASIS FUND BALANCE, BEGINNING OF YEAR, AS RESTATED (NOTE 12)			3,869	
CASH BASIS FUND BALANCE, END OF YEAR			$ 217	

This schedule is continued on the following pages.

STATE OF ILLINOIS
DUPAGE COUNTY
REGIONAL OFFICE OF EDUCATION NO. 19
BUDGETARY COMPARISON SCHEDULE (Continued)
EDUCATION FUND ACCOUNTS

For the Year Ended June 30, 2021

	Career & Technical Education Improvement			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
RECEIPTS:				
State sources	$ 105,255	$ 105,255	$ 12,000	$ (93,255)
Interest income	-	-	27	27
Total receipts	105,255	105,255	12,027	(93,228)
DISBURSEMENTS:				
Instructional services:				
Salaries and benefits	-	3,000	3,103	(103)
Purchased services	91,100	59,320	46,322	12,998
Supplies and materials	8,385	34,185	44,000	(9,815)
Capital outlay	5,770	8,750	-	8,750
Total disbursements	105,255	105,255	93,425	11,830
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	$ -	$ -	(81,398)	$ (81,398)
CASH BASIS FUND BALANCE, BEGINNING OF YEAR, AS RESTATED (NOTE 12)			43,696	
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR			$ (37,702)	

This schedule is continued on the following pages.

STATE OF ILLINOIS
DUPAGE COUNTY
REGIONAL OFFICE OF EDUCATION NO. 19
BUDGETARY COMPARISON SCHEDULE (Continued)
EDUCATION FUND ACCOUNTS

For the Year Ended June 30, 2021

	ROE/ISC Operations			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
RECEIPTS:				
State sources	$ 359,643	$ 359,643	$ 359,643	$ -
Interest income	-	-	97	97
Total receipts	359,643	359,643	359,740	97
DISBURSEMENTS:				
Instructional services:				
Salaries and benefits	246,848	199,096	206,786	(7,690)
Purchased services	111,295	157,922	172,288	(14,366)
Supplies and materials	1,500	2,625	1,383	1,242
Capital outlay	-	-	1,066	(1,066)
Total disbursements	359,643	359,643	381,523	(21,880)
CHANGE IN CASH BASIS FUND BALANCE	$ -	$ -	(21,783)	$ (21,783)
CASH BASIS FUND BALANCE, BEGINNING OF YEAR, AS RESTATED (NOTE 12)			61,971	
CASH BASIS FUND BALANCE, END OF YEAR			$ 40,188	

This schedule is continued on the following pages.

STATE OF ILLINOIS
DUPAGE COUNTY
REGIONAL OFFICE OF EDUCATION NO. 19
BUDGETARY COMPARISON SCHEDULE (Continued)
EDUCATION FUND ACCOUNTS

For the Year Ended June 30, 2021

	Title II Teacher Quality Leadership			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
RECEIPTS:				
Federal sources	$ 10,200	$ 10,200	$ 2,237	$ (7,963)
Interest income	-	-	2	2
Total receipts	10,200	10,200	2,239	(7,961)
DISBURSEMENTS:				
Instructional services:				
Purchased services	1,600	1,600	11,384	(9,784)
Intergovernmental:				
Payments to other governments	8,600	8,600	-	8,600
Total disbursements	10,200	10,200	11,384	(1,184)
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	$ -	$ -	(9,145)	$ (9,145)
CASH BASIS FUND BALANCE (DEFICIT), BEGINNING OF YEAR, AS RESTATED (NOTE 12)			(9,677)	
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR			$ (18,822)	

This schedule is continued on the following pages.

STATE OF ILLINOIS
DUPAGE COUNTY
REGIONAL OFFICE OF EDUCATION NO. 19
BUDGETARY COMPARISON SCHEDULE (Continued)
EDUCATION FUND ACCOUNTS

For the Year Ended June 30, 2021

	RSSPCE Pilot Regional Safe Schools Cooperative Education Program			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
RECEIPTS:				
State sources	$ 69,738	$ 69,738	$ 76,051	$ 6,313
Interest income	-	-	2	2
Total receipts	69,738	69,738	76,053	6,315
DISBURSEMENTS:				
Instructional services:				
Salaries and benefits	69,277	69,277	71,569	(2,292)
Purchased services	461	461	1,415	(954)
Total disbursements	69,738	69,738	72,984	(3,246)
EXCESS OF RECEIPTS OVER DISBURSEMENTS	-	-	3,069	3,069
OTHER FINANCING SOURCES:				
Transfers in	-	-	15,110	15,110
CHANGE IN CASH BASIS FUND BALANCE	$ -	$ -	18,179	$ 18,179
CASH BASIS FUND BALANCE, BEGINNING OF YEAR, AS RESTATED (NOTE 12)			4,063	
CASH BASIS FUND BALANCE, END OF YEAR			$ 22,242	

This schedule is continued on the following pages.

STATE OF ILLINOIS
DUPAGE COUNTY
REGIONAL OFFICE OF EDUCATION NO. 19
BUDGETARY COMPARISON SCHEDULE (Continued)
EDUCATION FUND ACCOUNTS

For the Year Ended June 30, 2021

	Digital Equity			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
RECEIPTS:				
Federal sources	$ 87,400	$ 87,400	$ 54,287	$ (33,113)
Total receipts	87,400	87,400	54,287	(33,113)
DISBURSEMENTS:				
Instructional services:				
Salaries and benefits	2,000	-	-	-
Purchased services	49,825	66,905	61,652	5,253
Supplies and materials	29,020	13,940	16,405	(2,465)
Capital outlay	6,555	6,555	4,470	2,085
Total disbursements	87,400	87,400	82,527	4,873
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	$ -	$ -	(28,240)	$ (28,240)
CASH BASIS FUND BALANCE, BEGINNING OF YEAR, AS RESTATED (NOTE 12)			-	
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR			$ (28,240)	

This schedule is continued on the following pages.

STATE OF ILLINOIS
DUPAGE COUNTY
REGIONAL OFFICE OF EDUCATION NO. 19
BUDGETARY COMPARISON SCHEDULE (Continued)
EDUCATION FUND ACCOUNTS

For the Year Ended June 30, 2021

	ESSER Elementary and Secondary School Emergency Relief			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
RECEIPTS:				
Federal sources	$ 15,080	$ 15,080	$ 15,000	$ (80)
Total receipts	15,080	15,080	15,000	(80)
DISBURSEMENTS:				
Instructional services:				
Purchased services	15,080	15,080	15,000	80
Total disbursements	15,080	15,080	15,000	80
CHANGE IN CASH BASIS FUND BALANCE	$ -	$ -	-	$ -
CASH BASIS FUND BALANCE, BEGINNING OF YEAR, AS RESTATED (NOTE 12)			-	
CASH BASIS FUND BALANCE, END OF YEAR			$ -	

This schedule is continued on the following page.

STATE OF ILLINOIS
DUPAGE COUNTY
REGIONAL OFFICE OF EDUCATION NO. 19
BUDGETARY COMPARISON SCHEDULE (Continued)
EDUCATION FUND ACCOUNTS

For the Year Ended June 30, 2021

	ESSER II Elementary and Secondary School Emergency Relief			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
RECEIPTS:				
Federal sources	$ 32,873	$ 32,873	$ -	$ (32,873)
Total receipts	32,873	32,873	-	(32,873)
DISBURSEMENTS:				
Instructional services:				
Purchased services	32,873	32,873	22,820	10,053
Total disbursements	32,873	32,873	22,820	10,053
CHANGE IN CASH BASIS FUND BALANCE (DEFICIT)	$ -	$ -	(22,820)	$ (22,820)
CASH BASIS FUND BALANCE, BEGINNING OF YEAR, AS RESTATED (NOTE 12)			-	
CASH BASIS FUND BALANCE (DEFICIT), END OF YEAR			$ (22,820)	

DUPAGE COUNTY REGIONAL OFFICE OF EDUCATION NO. 19

SCHEDULE 4

COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2021

	General Education Development	Bus Driver Training	Supervisory	Totals
RECEIPTS:				
Local sources	$ 6,135	$ 35,890	$ -	$ 42,025
State sources	-	4,439	-	4,439
Total receipts	6,135	40,329	-	46,464
DISBURSEMENTS:				
Instructional services:				
Purchased services	241	19,425	-	19,666
Supplies and materials	-	800	-	800
Total disbursements	241	20,225	-	20,466
CHANGE IN CASH BASIS FUND BALANCE	5,894	20,104	-	25,998
CASH BASIS FUND BALANCE, BEGINNING OF YEAR, AS RESTATED (NOTE 12)	54,549	351,284	343	406,176
CASH BASIS FUND BALANCE, END OF YEAR	$ 60,443	$ 371,388	$ 343	$ 432,174
CASH BASIS ASSETS, END OF YEAR				
Cash and cash equivalents	$ 60,443	$ 371,388	$ 343	$ 432,174
CASH BASIS FUND BALANCE, END OF YEAR				
Restricted for educational purposes	$ 60,443	$ 371,388	$ 343	$ 432,174

DUPAGE COUNTY REGIONAL OFFICE OF EDUCATION NO. 19

SCHEDULE 5

COMBINING SCHEDULE OF CASH BASIS ASSETS AND NET POSITION AND CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BASIS NET POSITION - NONMAJOR PROPRIETARY FUNDS

As of and For the Year Ended June 30, 2021

	Business Type Activities - Enterprise Funds		
	Teacher Inservice for DuPage Educators	Criminal Background Investigation	Total
OPERATING RECEIPTS:			
Local sources	$ 287,897	$ 47,731	$ 335,628
Total operating receipts	287,897	47,731	335,628
OPERATING DISBURSEMENTS:			
Purchased services	70,243	35,497	105,740
Payment to other governments	146,351	-	146,351
Capital outlay	1,600	-	1,600
Total operating disbursements	218,194	35,497	253,691
OPERATING INCOME	69,703	12,234	81,937
NONOPERATING RECEIPTS (DISBURSEMENTS)			
Interest income	178	-	178
Net purchases and sales of investments	(114,996)	-	(114,996)
Total nonoperating receipts (disbursements)	(114,818)	-	(114,818)
CHANGE IN CASH BASIS NET POSITION	(45,115)	12,234	(32,881)
CASH BASIS NET POSITION, BEGINNING OF YEAR, AS RESTATED (NOTE 12)	326,333	184,962	511,295
CASH BASIS NET POSITION, END OF YEAR	$ 281,218	$ 197,196	$ 478,414
CASH BASIS ASSETS, END OF YEAR			
Cash and cash equivalents	$ 281,218	$ 197,196	$ 478,414
CASH BASIS NET POSITION, END OF YEAR			
Unrestricted	$ 281,218	$ 197,196	$ 478,414

DUPAGE COUNTY REGIONAL OFFICE OF EDUCATION NO. 19

SCHEDULE 6

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor, Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Agriculture:				
Passed-Through Illinois State Board of Education:				
Summer Food Service Program for Children				
Regional Safe Schools	10.559	21-4225-00	$ -	$ 10,139
Department of Justice:				
Direct Program				
STOP School Violence				
Bureau of Justice Assistance (BJA) STOP	16.839	2018-YS-BX-0087	-	87,355
U.S. Department of Labor:				
Passed-Through DuPage County:				
WIOA Youth Activities				
Workforce Investment Act	17.259	N/A	-	110,925
U.S. Department of Education:				
Direct Program				
Education Innovation and Research	84.411A	U411C170142	-	762,401
Passed-Through Will County Regional Office of Education No. 56:				
Education for Homeless Children and Youth				
McKinney Education for Homeless Children	84.196A	21-4920-00	-	84,056
Passed-Through Illinois State Board of Education:				
Improving Teacher Quality State Grants				
Title II Teacher Quality Leadership	84.367A	21-4935-02	-	10,200
Education Stabilization Fund				
ESSER	84.425D	20-4998-ER	-	15,000
Digital Equity	84.425D	21-4998-DE	-	82,527
ESSER II	84.425D	21-4998-E2	-	22,820
			-	120,347
Passed-Through Illinois State University:				
Supporting Effective Educator Development	84.423A	A18-0059-S008	-	621,474
Total U.S. Department of Education:			-	1,598,478
TOTAL EXPENDITURES OF FEDERAL AWARDS			$ -	$ 1,806,897

See notes to the schedule of expenditures of federal awards.

DUPAGE COUNTY
REGIONAL OFFICE OF EDUCATION NO. 19
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2021

NOTE 1 - REPORTING ENTITY BASIS OF PRESENTATION AND ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of DuPage County Regional Office of Education No. 19 (ROE) under programs of the federal government for the year ended June 30, 2021. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the ROE, it is not intended to and does not present the financial position, changes in net position, or cash flows of the ROE.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the basis of cash receipts and disbursements, which is a basis of accounting other than GAAP. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The ROE has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 3 - CHANGE IN REPORTING BASIS

For the fiscal year ended June 30, 2021, the ROE has presented the Schedule in accordance with the cash basis of accounting. This is a change from the fiscal year 2020 presentation, which was reported using GAAP. The following federal expenditures reported in the fiscal year 2021 cash basis financial statements are excluded from the fiscal year 2021 cash basis Schedule as they were already reported in the fiscal year 2020 Schedule on an accrual basis:

Program Title	Federal Assistance Listing Number	Amount
Bureau of Justice Assistance (BJA) STOP	16.839	$ 705
Education Innovation and Research	84.411A	116,050
McKinney Education for Homeless Children	84.196A	16,046
Supporting Effective Educator Development	84.423A	29,732
		$ 162,533

This information is an integral part of the accompanying schedule.