



# OFFICE OF THE COUNTY AUDITOR

**Bob Grogan, CPA, CFE**  
*DuPage County Auditor*

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TO: Chairman Daniel J. Cronin  
Members of the DuPage County Board

FROM: Bob Grogan, CPA, CFE, County Auditor *RTG*

SUBJECT: Quarterly Financial Reports – Quarters 1 – 3, FY2017

DATE: April 17, 2018

In accordance with Chapter 55, Act 5, Section 3-1005, Illinois Compiled Statutes, the following Quarterly Financial Reports of the financial operations of DuPage County for quarters 1 through 3 of fiscal year 2017, are presented.

The Reports present a comparison of actual and anticipated revenues, as well as information regarding the amount of appropriations, expenditures, and encumbrances for all funds of DuPage County and the Health Department. In addition, the Reports include the cash receipts and disbursements for various trust and agency funds maintained by the County Treasurer. Anticipated revenue amounts reported represent the revenue expected as of the beginning of the current fiscal year. Actual revenue, appropriations, expenditures, and encumbrance amounts, represent amounts at the end of the applicable report periods.

Five major funds are presented individually: the General Fund, Convalescent Center Operating Fund, Public Works Bond Fund, Local Gasoline Tax Fund, and Health Department Funds. All other funds held on deposit by the County Treasurer, including Collector Accounts, are combined and presented as "Other Funds".

It should be noted that the figures presented in the Reports are obtained from the County's Enterprise Resource Planning Financial (ERP) system and as such may reflect accounting adjustments, reclassifications, and modifications for presentation purposes. The report for the 4<sup>th</sup> quarter of fiscal 2017 will be presented upon notification that the final accounting adjustments have been posted to the general ledger.

If there are any questions regarding the Reports, please contact me.

cc: Gwen Henry, County Treasurer  
Tom Cuculich, County Administrator  
Paul Rafac, CFO

#18-05 1st Quarter 2017  
#18-06 2nd Quarter 2017  
#18-07 3rd Quarter 2017



**BOB GROGAN, CPA, CFE, DU PAGE COUNTY AUDITOR**  
**DU PAGE COUNTY QUARTERLY FINANCIAL REPORT**  
**THROUGH THE QUARTER ENDED MAY 31, 2017**

	General Fund		Convalescent Center Operating Funds		Public Works Funds		Transportation Funds	
	Total Fiscal Year Budget	Actual Year-to- Date Amounts	Total Fiscal Year Budget	Actual Year-to- Date Amounts	Total Fiscal Year Budget	Actual Year-to- Date Amounts	Total Fiscal Year Budget	Actual Year-to- Date Amounts
<b>Revenues:</b>								
Property Taxes	\$ 27,397,700	\$ 13,831	\$ -	\$ -	\$ -	\$ -	\$ 17,500	\$ -
Sales Taxes	97,572,408	32,004,415	-	-	-	-	-	-
Other	52,033,888	21,049,523	33,725,659	13,648,135	28,596,618	8,326,461	34,279,923	12,765,317
Cash Transfers	-	-	3,000,000	1,000,000	-	-	-	-
Total appropriated revenues and cash transfers in Trust, agency, and collector funds	\$ 177,003,996	\$ 53,067,769	\$ 36,725,659	\$ 14,648,135	\$ 28,596,618	\$ 8,326,461	\$ 34,297,423	\$ 12,765,317
Total revenues and cash transfers in		\$ 53,067,769		\$ 14,648,135		\$ 8,326,461		\$ 12,765,317
<b>Expenditures:</b>								
Personnel	\$ 114,373,557	\$ 51,288,878	\$ 25,975,814	\$ 12,115,417	\$ 8,495,416	\$ 4,053,596	\$ 10,071,677	\$ 4,472,317
Commodities	4,515,301	1,626,463	4,626,909	2,164,025	1,462,700	473,310	4,459,998	1,477,556
Contractual	25,153,753	9,751,113	5,237,856	1,195,314	13,494,589	3,085,354	15,419,059	1,391,490
Capital outlay	4,068,105	1,165,987	885,045	6,215	8,152,848	364,075	32,136,380	2,796,059
Bond and debt service	-	-	-	-	1,951,913	370,676	-	-
Cash Transfers	28,893,280	20,715,740	-	-	-	-	-	-
Total appropriated expenditures and cash transfers out Trust, agency, and collector funds	\$ 177,003,996	\$ 84,548,181	\$ 36,725,624	\$ 15,480,971	\$ 33,557,466	\$ 8,347,011	\$ 62,087,114	\$ 10,137,422
Total expenditures and cash transfers out		\$ 84,548,181		\$ 15,480,971		\$ 8,347,011		\$ 10,137,422
Excess (deficit) of cash basis revenues over accrual basis expenditures		\$ (31,480,412)		\$ (832,836)		\$ (20,550)		\$ 2,627,895
Beginning Cash Balances, December 1, 2016		57,962,540		1,781,826		11,960,198		29,470,058
Accrual Basis Net Change		5,664,942		(1,606,533)		(797,287)		(3,005,159)
Ending Cash Balances, May 31, 2017		\$ 32,147,070		\$ (657,543)		\$ 11,142,361		\$ 29,092,794
Encumbrances at May 31, 2017		599,222		(50,313)		(453,699)		(1,170,480)
Unencumbered Cash Balances, May 31, 2017		\$ 32,746,292		\$ (707,856)		\$ 10,688,662		\$ 27,922,314

**NOTES:**

The figures shown are preliminary and unaudited. Several reclassifications have been made for presentation purposes.

Revenues are reported using the accrual basis for the Convalescent Center Operating Fund, Public Works Fund, and Health Department Funds. Revenues are reported using the cash basis for all other funds.

Disbursements from the Collector funds were recorded as revenues and were reclassified as expenditures for reporting purposes.

The Accrual Basis Net Change amounts are the aggregate of accrual-based changes to the Balance Sheet.

Beginning Cash Balances are from the General Ledger as of the 1st quarter beginning date of December 1, 2016.

Ending Cash Balances are from the General Ledger as of the 2nd quarter ending date of May 31, 2017.

Encumbrances are from the General Ledger as of the 2nd quarter ending date of May 31, 2017 as reported on June 1, 2017. The unencumbered cash balances are calculated amounts.



**BOB GROGAN, CPA, CFE, DU PAGE COUNTY AUDITOR**  
**DU PAGE COUNTY QUARTERLY FINANCIAL REPORT**  
**THROUGH THE QUARTER ENDED MAY 31, 2017**

	Health Department Funds		ETSB Funds		Other Funds		Combined Funds	
	Total Fiscal Year Budget	Actual Year-to-Date Amounts	Total Fiscal Year Budget	Actual Year-to-Date Amounts	Total Fiscal Year Budget	Actual Year-to-Date Amounts	Total Fiscal Year Budget	Actual Year-to-Date Amounts
<b>Revenues:</b>								
Property Taxes	\$ 17,900,000	\$ 189,871	\$ -	\$ -	\$ 26,719,683	\$ (23,536)	\$ 72,034,883	\$ 180,166
Sales Taxes	-	-	-	-	2,023,248	676,222	99,595,656	32,680,637
Other	33,009,591	13,768,710	9,031,980	2,693,001	67,952,072	23,320,098	258,629,731	95,571,245
Cash Transfers	500,000	-	-	-	36,114,984	27,049,059	39,614,984	28,049,059
Total appropriated revenues and cash transfers in Trust, agency, and collector funds	\$ 51,409,591	\$ 13,958,581	\$ 9,031,980	\$ 2,693,001	\$ 132,809,987	\$ 51,021,843	\$ 469,875,254	\$ 156,481,107
Total revenues and cash transfers in		\$ 13,958,581		\$ 2,693,001		\$ 2,343,425,650		\$ 2,448,884,914
<b>Expenditures:</b>								
Personnel	\$ 36,957,256	\$ 15,354,816	\$ 961,499	\$ 304,209	\$ 53,437,733	\$ 21,369,349	\$ 250,272,952	\$ 108,958,582
Commodities	2,501,724	517,198	469,750	55,459	2,144,099	489,349	20,180,481	6,803,360
Contractual	9,232,969	3,112,110	12,959,007	3,146,658	73,840,914	12,815,114	155,338,147	34,497,153
Capital outlay	3,115,500	7,295	7,952,935	1,624,064	38,142,117	3,403,379	94,452,930	9,367,074
Bond and debt service	-	-	-	-	30,605,304	21,858,199	32,557,217	22,228,875
Cash Transfers	500,000	-	-	-	7,333,319	7,333,319	36,726,599	28,049,059
Total appropriated expenditures and cash transfers out Trust, agency, and collector funds	\$ 52,307,449	\$ 18,991,419	\$ 22,343,191	\$ 5,130,390	\$ 205,503,486	\$ 67,268,709	\$ 589,528,326	\$ 209,904,103
Total expenditures and cash transfers out		\$ 18,991,419		\$ 5,130,390		\$ 1,263,897,821		\$ 1,406,533,215
Excess (deficit) of cash basis revenues over accrual basis expenditures		\$ (5,032,838)		\$ (2,437,389)		\$ 1,079,527,829		\$ 1,042,351,699
Beginning Cash Balances, December 1, 2016		26,110,380		24,912,953		146,549,200		298,747,155
Accrual Basis Net Change		(2,522,306)		1,791,593		7,427,108		6,952,358
Ending Cash Balances, May 31, 2017		\$ 18,555,236		\$ 24,267,157		\$ 1,233,504,137		\$ 1,348,051,212
Encumbrances at May 31, 2017		(334,155)		(76,718)		(791,677)		(2,277,820)
Unencumbered Cash Balances, May 31, 2017		\$ 18,221,081		\$ 24,190,439		\$ 1,232,712,460		\$ 1,345,773,392

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