



OFFICE OF THE 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 for the Fiscal Year Ended November 30, 2017

DATE: September 5, 2018

In accordance with Chapter 55, Act 5, Section 3-1005, Illinois Compiled Statutes, the following Quarterly Financial Report of the financial operations of DuPage County for the Fiscal Year Ended November 30, 2017, is presented.

The Report presents 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 Report includes 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 report period.

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.

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



BOB GROGAN, CPA, CFE, DU PAGE COUNTY AUDITOR
 DU PAGE COUNTY QUARTERLY FINANCIAL REPORT
 THROUGH THE QUARTER ENDED NOVEMBER 30, 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
Revenues:								
Property Taxes	\$ 27,397,700	\$ 27,147,203	\$ -	\$ -	\$ -	\$ -	\$ 17,500	\$ 18,002
Sales Taxes	97,572,408	98,318,019	-	-	-	-	-	-
Other	52,039,293	48,851,360	33,725,659	35,619,223	28,596,618	26,486,989	34,279,923	34,751,868
Cash Transfers	-	-	3,000,000	3,000,000	-	-	-	4,864,671
Total appropriated revenues and cash transfers in	<u>\$ 177,009,401</u>	<u>\$ 174,316,582</u>	<u>\$ 36,725,659</u>	<u>\$ 38,619,223</u>	<u>\$ 28,596,618</u>	<u>\$ 26,486,989</u>	<u>\$ 34,297,423</u>	<u>\$ 39,634,541</u>
Trust, agency, and collector funds		-		-		-		-
Total revenues and cash transfers in		<u>\$ 174,316,582</u>		<u>\$ 38,619,223</u>		<u>\$ 26,486,989</u>		<u>\$ 39,634,541</u>
Expenditures:								
Personnel	\$ 114,912,567	\$ 113,204,685	\$ 26,539,565	\$ 26,160,917	\$ 8,578,488	\$ 8,738,185	\$ 10,178,552	\$ 9,525,579
Commodities	4,322,350	3,864,930	4,844,592	4,787,148	1,384,222	1,258,509	4,459,998	3,108,237
Contractual	24,754,979	21,960,782	4,549,389	3,292,325	12,865,919	12,164,466	15,735,855	11,075,882
Capital outlay	4,126,225	3,956,871	792,078	325,818	8,778,774	-	31,890,800	10,725,419
Bond and debt service	-	-	-	-	1,950,063	457,744	-	-
Cash Transfers	34,993,280	34,993,280	-	-	-	-	-	5,119,732
Total appropriated expenditures and cash transfers out	<u>\$ 183,109,401</u>	<u>\$ 177,980,548</u>	<u>\$ 36,725,624</u>	<u>\$ 34,566,208</u>	<u>\$ 33,557,466</u>	<u>\$ 22,618,904</u>	<u>\$ 62,265,205</u>	<u>\$ 39,554,849</u>
Trust, agency, and collector funds		-		-		-		-
Total expenditures and cash transfers out		<u>\$ 177,980,548</u>		<u>\$ 34,566,208</u>		<u>\$ 22,618,904</u>		<u>\$ 39,554,849</u>
Excess (deficit) of cash basis revenues over accrual basis expenditures		\$ (3,663,966)		\$ 4,053,015		\$ 3,868,085		\$ 79,692
Beginning Cash Balances, December 1, 2016		57,962,540		1,781,826		11,960,198		29,470,058
Accrual Basis Net Change		<u>3,569,906</u>		<u>(3,877,058)</u>		<u>(4,038,213)</u>		<u>549,411</u>
Ending Cash Balances, November 30, 2017		\$ 57,868,480		\$ 1,957,783		\$ 11,790,070		\$ 30,099,161
Encumbrances at November 30, 2017		<u>(61,119)</u>		<u>-</u>		<u>(8,414)</u>		<u>-</u>
Unencumbered Cash Balances, November 30, 2017		<u>\$ 57,807,361</u>		<u>\$ 1,957,783</u>		<u>\$ 11,781,656</u>		<u>\$ 30,099,161</u>

NOTES:

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 4th quarter ending date of November 30, 2017.

Encumbrances are from the General Ledger as of the 4th quarter ending date of November 30, 2017 as reported on June 23, 2018. 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 NOVEMBER 30, 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
Revenues:								
Property Taxes	\$ 17,900,000	\$ 17,973,949	\$ -	\$ -	\$ 26,719,683	\$ 26,940,798	\$ 72,034,883	\$ 72,079,952
Sales Taxes	-	-	-	-	2,023,248	2,027,102	99,595,656	100,345,121
Other	33,009,591	26,785,242	9,031,980	8,326,270	82,898,021	60,877,911	273,581,085	241,698,863
Cash Transfers	500,000	500,000	-	-	40,614,984	47,016,591	44,114,984	55,381,262
Total appropriated revenues and cash transfers in Trust, agency, and collector funds	\$ 51,409,591	\$ 45,259,191	\$ 9,031,980	\$ 8,326,270	\$ 152,255,936	\$ 136,862,402	\$ 489,326,608	\$ 469,505,198
Total revenues and cash transfers in		\$ 45,259,191		\$ 8,326,270		\$ 5,826,297,553		\$ 6,158,940,349
Expenditures:								
Personnel	\$ 36,957,256	\$ 32,330,099	\$ 961,499	\$ 671,424	\$ 63,418,047	\$ 46,280,929	\$ 261,545,974	\$ 236,911,818
Commodities	2,524,224	1,213,993	306,950	135,601	2,093,372	1,225,960	19,935,708	15,594,378
Contractual	9,210,469	7,602,950	12,881,140	10,338,208	87,053,236	29,903,033	167,050,987	96,337,646
Capital outlay	3,115,500	399,476	8,193,602	3,219,669	35,374,680	16,509,948	92,271,659	35,137,201
Bond and debt service	-	-	-	-	30,605,304	30,604,859	32,555,367	31,062,603
Cash Transfers	500,000	500,000	-	-	7,421,704	14,768,250	42,914,984	55,381,262
Total appropriated expenditures and cash transfers out Trust, agency, and collector funds	\$ 52,307,449	\$ 42,046,518	\$ 22,343,191	\$ 14,364,902	\$ 225,966,343	\$ 139,292,979	\$ 616,274,679	\$ 470,424,908
Total expenditures and cash transfers out		\$ 42,046,518		\$ 14,364,902		\$ 5,826,706,697		\$ 6,157,838,626
Excess (deficit) of cash basis revenues over accrual basis expenditures		\$ 3,212,673		\$ (6,038,632)		\$ (409,144)		\$ 1,101,723
Beginning Cash Balances, December 1, 2016		26,110,380		24,912,953		146,549,200		298,747,155
Accrual Basis Net Change		1,691,366		657,604		6,110,277		4,663,293
Ending Cash Balances, November 30, 2017		\$ 31,014,419		\$ 19,531,925		\$ 152,250,333		\$ 304,512,171
Encumbrances at November 30, 2017		(1,716)		(5,321)		(318,004)		(394,574)
Unencumbered Cash Balances, November 30, 2017		\$ 31,012,703		\$ 19,526,604		\$ 151,932,329		\$ 304,117,597

NOTES:

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