



# 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

SUBJECT: Quarterly Financial Report – Through The Quarter Ended August 31, 2018

DATE: October 16, 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 third quarter of fiscal year 2018, 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 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 Report 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 Report, please contact me.



**BOB GROGAN, CPA, CFE, DU PAGE COUNTY AUDITOR**  
**DU PAGE COUNTY QUARTERLY FINANCIAL REPORT**  
**THROUGH THE QUARTER ENDED AUGUST 31, 2018**

	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	\$ 27,447,700	\$ 16,984,397	\$ -	\$ -	\$ -	\$ -	\$ 18,000	\$ 13,583
Sales Taxes	100,387,861	57,404,588	-	-	-	-	-	-
Other	48,505,751	38,451,300	34,308,454	17,948,555	28,182,126	12,952,862	34,035,641	18,166,966
Cash Transfers	530,000	530,000	2,880,000	1,920,000	-	-	-	-
Total appropriated revenues and cash transfers in Trust, agency, and collector funds	<u>\$ 176,871,312</u>	<u>\$ 113,370,285</u>	<u>\$ 37,188,454</u>	<u>\$ 19,868,555</u>	<u>\$ 28,182,126</u>	<u>\$ 12,952,862</u>	<u>\$ 34,053,641</u>	<u>\$ 18,180,549</u>
Total revenues and cash transfers in		<u>\$ 113,370,285</u>		<u>\$ 19,868,555</u>		<u>\$ 12,952,862</u>		<u>\$ 18,180,549</u>
<b>Expenditures:</b>								
Personnel	\$ 111,799,579	\$ 81,827,000	\$ 26,328,232	\$ 19,220,002	\$ 8,867,331	\$ 5,848,547	\$ 10,325,834	\$ 7,243,366
Commodities	4,438,482	2,263,908	4,772,723	3,255,283	1,654,200	992,905	4,410,035	2,692,047
Contractual	27,404,790	14,884,419	4,885,399	2,185,998	12,984,250	5,253,455	16,710,069	7,932,700
Capital outlay	1,983,498	417,184	1,202,100	98,414	7,199,361	2,494,282	26,480,759	4,214,987
Bond and debt service	-	-	-	-	1,950,687	341,709	-	-
Cash Transfers	31,244,963	27,124,692	-	-	-	-	-	-
Total appropriated expenditures and cash transfers out Trust, agency, and collector funds	<u>\$ 176,871,312</u>	<u>\$ 126,517,203</u>	<u>\$ 37,188,454</u>	<u>\$ 24,759,697</u>	<u>\$ 32,655,829</u>	<u>\$ 14,930,898</u>	<u>\$ 57,926,697</u>	<u>\$ 22,083,100</u>
Total expenditures and cash transfers out		<u>\$ 126,517,203</u>		<u>\$ 24,759,697</u>		<u>\$ 14,930,898</u>		<u>\$ 22,083,100</u>
Excess (deficit) of cash basis revenues over accrual basis expenditures		\$ (13,146,918)		\$ (4,891,142)		\$ (1,978,036)		\$ (3,902,551)
Beginning Cash Balances, December 1, 2017		57,868,481		1,957,784		11,649,271		29,699,988
Accrual Basis Net Change		<u>4,528,894</u>		<u>2,262,923</u>		<u>2,541,259</u>		<u>(1,169,830)</u>
Ending Cash Balances, August 31, 2018		\$ 49,250,457		\$ (670,435)		\$ 12,212,493		\$ 24,627,607
Encumbrances at August 31, 2018		<u>(687,392)</u>		<u>(16,011)</u>		<u>(163,441)</u>		<u>(3,137,165)</u>
Unencumbered Cash Balances, August 31, 2018		<u>\$ 48,563,065</u>		<u>\$ (686,446)</u>		<u>\$ 12,049,052</u>		<u>\$ 21,490,442</u>

**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, 2017.

Ending Cash Balances are from the General Ledger as of the 3rd quarter ending date of August 31, 2018.

Encumbrances are from the General Ledger as of the 3rd quarter ending date of August 31, 2018 as reported on September 1, 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 AUGUST 31, 2018**

	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	\$ 13,369,031	\$ -	\$ -	\$ 26,828,800	\$ 19,052,246	\$ 72,194,500	\$ 49,419,257
Sales Taxes	-	-	-	-	2,025,200	1,188,081	102,413,061	58,592,669
Other	33,379,597	22,724,670	14,700,697	8,966,021	60,001,535	50,580,356	253,113,801	169,790,730
Cash Transfers	500,000	500,000	-	-	43,136,114	39,935,604	47,046,114	42,885,604
Total appropriated revenues and cash transfers in Trust, agency, and collector funds	<u>\$ 51,779,597</u>	<u>\$ 36,593,701</u>	<u>\$ 14,700,697</u>	<u>\$ 8,966,021</u>	<u>\$ 131,991,649</u>	<u>\$ 110,756,287</u>	<u>\$ 474,767,476</u>	<u>\$ 320,688,260</u>
Total revenues and cash transfers in		<u>\$ 36,593,701</u>		<u>\$ 8,966,021</u>		<u>\$ 5,631,207,543</u>		<u>\$ 5,841,139,516</u>
<b>Expenditures:</b>								
Personnel	\$ 37,669,333	\$ 25,002,010	\$ 818,520	\$ 544,559	\$ 50,556,916	\$ 34,097,828	\$ 246,365,745	\$ 173,783,312
Commodities	2,341,410	1,075,946	191,958	90,145	1,852,746	709,938	19,661,554	11,080,172
Contractual	9,413,854	4,425,249	14,464,799	4,911,780	69,074,156	20,232,225	154,937,317	59,825,826
Capital outlay	3,071,091	1,572,478	12,231,433	2,866,073	25,595,307	11,842,713	77,763,549	23,506,131
Bond and debt service	-	-	-	-	30,807,331	30,804,180	32,758,018	31,145,889
Cash Transfers	500,000	500,000	-	-	15,301,704	15,260,911	47,046,667	42,885,603
Total appropriated expenditures and cash transfers out Trust, agency, and collector funds	<u>\$ 52,995,688</u>	<u>\$ 32,575,683</u>	<u>\$ 27,706,710</u>	<u>\$ 8,412,557</u>	<u>\$ 193,188,160</u>	<u>\$ 112,947,795</u>	<u>\$ 578,532,850</u>	<u>\$ 342,226,933</u>
Total expenditures and cash transfers out		<u>\$ 32,575,683</u>		<u>\$ 8,412,557</u>		<u>\$ 5,132,444,528</u>		<u>\$ 5,361,723,666</u>
Excess (deficit) of cash basis revenues over accrual basis expenditures		\$ 4,018,018		\$ 553,464		\$ 498,763,015		\$ 479,415,850
Beginning Cash Balances, December 1, 2017		31,014,419		19,531,926		151,964,387		303,686,255
Accrual Basis Net Change		<u>(2,046,941)</u>		<u>109,681</u>		<u>1,050,819</u>		<u>7,276,805</u>
Ending Cash Balances, August 31, 2018		\$ 32,985,496		\$ 20,195,071		\$ 651,778,221		\$ 790,378,910
Encumbrances at August 31, 2018		<u>(154,724)</u>		<u>-</u>		<u>(913,953)</u>		<u>(5,072,686)</u>
Unencumbered Cash Balances, August 31, 2018		<u>\$ 32,830,772</u>		<u>\$ 20,195,071</u>		<u>\$ 650,864,268</u>		<u>\$ 785,306,224</u>

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