



# OFFICE OF THE COUNTY AUDITOR

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

421 N. County Farm Road  
Wheaton, Illinois 60187  
(630) 407-6075  
FAX: (630) 407-6076  
[www.dupageco.org/auditor](http://www.dupageco.org/auditor)

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

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

SUBJECT: Quarterly Financial Report – Through The Quarter Ended November 30, 2018

DATE: July 20, 2019

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, 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 NOVEMBER 30, 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	\$ 27,050,028	\$ -	\$ -	\$ -	\$ -	\$ 18,000	\$ 18,190
Sales Taxes	100,387,861	100,459,932	-	-	-	-	-	-
Other	48,505,751	52,705,597	34,308,454	33,739,837	28,182,126	30,164,614	34,035,641	31,008,061
Cash Transfers	530,000	530,000	2,880,000	2,880,000	-	-	-	-
Total appropriated revenues and cash transfers in	<u>\$ 176,871,312</u>	<u>\$ 180,745,557</u>	<u>\$ 37,188,454</u>	<u>\$ 36,619,837</u>	<u>\$ 28,182,126</u>	<u>\$ 30,164,614</u>	<u>\$ 34,053,641</u>	<u>\$ 31,026,251</u>
Trust, agency, and collector funds		-		-		-		-
Total revenues and cash transfers in		<u>\$ 180,745,557</u>		<u>\$ 36,619,837</u>		<u>\$ 30,164,614</u>		<u>\$ 31,026,251</u>
<b>Expenditures:</b>								
Personnel	\$ 113,156,006	\$ 113,065,429	\$ 26,515,232	\$ 26,255,529	\$ 8,930,831	\$ 8,834,129	\$ 10,391,714	\$ 9,959,503
Commodities	4,135,399	3,949,426	4,836,147	4,556,700	1,724,108	1,526,173	4,653,035	3,952,054
Contractual	25,329,102	24,409,773	5,138,764	3,568,259	12,840,749	11,899,864	17,470,751	12,426,023
Capital outlay	1,805,842	1,782,612	698,311	442,475	7,199,361	-	25,080,759	7,641,821
Bond and debt service	-	-	-	-	1,960,780	355,348	-	-
Cash Transfers	32,444,963	32,444,962	-	-	-	-	350,000	350,000
Total appropriated expenditures and cash transfers out	<u>\$ 176,871,312</u>	<u>\$ 175,652,202</u>	<u>\$ 37,188,454</u>	<u>\$ 34,822,963</u>	<u>\$ 32,655,829</u>	<u>\$ 22,615,514</u>	<u>\$ 57,946,259</u>	<u>\$ 34,329,401</u>
Trust, agency, and collector funds		-		-		-		-
Total expenditures and cash transfers out		<u>\$ 175,652,202</u>		<u>\$ 34,822,963</u>		<u>\$ 22,615,514</u>		<u>\$ 34,329,401</u>
Excess (deficit) of cash basis revenues over accrual basis expenditures		\$ 5,093,355		\$ 1,796,874		\$ 7,549,100		\$ (3,303,150)
Beginning Cash Balances, December 1, 2017		57,868,481		1,957,784		11,790,071		30,099,162
Accrual Basis Net Change		<u>419,422</u>		<u>1,587,082</u>		<u>(7,236,422)</u>		<u>(2,912,501)</u>
Ending Cash Balances, November 30, 2018		\$ 63,381,258		\$ 5,341,740		\$ 12,102,749		\$ 23,883,511
Encumbrances at November 30, 2018		<u>(39,608)</u>		<u>(4,160)</u>		<u>(79,736)</u>		<u>-</u>
Unencumbered Cash Balances, November 30, 2018		<u>\$ 63,341,650</u>		<u>\$ 5,337,580</u>		<u>\$ 12,023,013</u>		<u>\$ 23,883,511</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 4th quarter ending date of November 30, 2018.

Encumbrances are from the General Ledger as of the 4th quarter ending date of November 30, 2018 as reported on July 20, 2019. 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, 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	\$ 17,976,477	\$ -	\$ -	\$ 26,828,800	\$ 26,927,696	\$ 72,194,500	\$ 71,972,391
Sales Taxes	-	-	-	-	2,025,200	2,030,059	102,413,061	102,489,991
Other	33,379,597	30,404,927	14,700,697	14,441,599	74,901,760	70,264,353	268,014,026	262,728,988
Cash Transfers	500,000	500,000	-	359,811	43,136,114	44,782,839	47,046,114	49,052,650
Total appropriated revenues and cash transfers in Trust, agency, and collector funds	<u>\$ 51,779,597</u>	<u>\$ 48,881,404</u>	<u>\$ 14,700,697</u>	<u>\$ 14,801,410</u>	<u>\$ 146,891,874</u>	<u>\$ 144,004,947</u>	<u>\$ 489,667,701</u>	<u>\$ 486,244,020</u>
		-		-		6,189,041,163		6,189,041,163
Total revenues and cash transfers in		<u>\$ 48,881,404</u>		<u>\$ 14,801,410</u>		<u>\$ 6,333,046,110</u>		<u>\$ 6,675,285,183</u>
<b>Expenditures:</b>								
Personnel	\$ 37,669,333	\$ 34,973,729	\$ 820,614	\$ 756,615	\$ 59,406,699	\$ 46,815,422	\$ 256,890,429	\$ 240,660,356
Commodities	2,361,410	1,444,497	191,958	114,935	2,137,496	1,205,951	20,039,553	16,749,736
Contractual	9,413,854	7,049,613	14,462,705	7,098,572	75,032,392	34,302,954	159,688,317	100,755,058
Capital outlay	3,051,091	1,721,070	11,926,433	6,895,017	27,858,394	18,211,253	77,620,191	36,694,248
Bond and debt service	-	-	-	-	31,544,331	31,543,665	33,505,111	31,899,013
Cash Transfers	500,000	500,000	360,000	359,811	15,449,704	15,397,877	49,104,667	49,052,650
Total appropriated expenditures and cash transfers out Trust, agency, and collector funds	<u>\$ 52,995,688</u>	<u>\$ 45,688,909</u>	<u>\$ 27,761,710</u>	<u>\$ 15,224,950</u>	<u>\$ 211,429,016</u>	<u>\$ 147,477,122</u>	<u>\$ 596,848,268</u>	<u>\$ 475,811,061</u>
		-		-		6,193,919,187		6,193,919,187
Total expenditures and cash transfers out		<u>\$ 45,688,909</u>		<u>\$ 15,224,950</u>		<u>\$ 6,341,396,309</u>		<u>\$ 6,669,730,248</u>
Excess (deficit) of cash basis revenues over accrual basis expenditures		\$ 3,192,495		\$ (423,540)		\$ (8,350,199)		\$ 5,554,935
Beginning Cash Balances, December 1, 2017		31,014,419		19,531,926		152,250,331		304,512,174
Accrual Basis Net Change		<u>(146,312)</u>		<u>537,964</u>		<u>4,905,380</u>		<u>(2,845,386)</u>
Ending Cash Balances, November 30, 2018		\$ 34,060,602		\$ 19,646,350		\$ 148,805,512		\$ 307,221,722
Encumbrances at November 30, 2018		-		-		(353,919)		(477,423)
Unencumbered Cash Balances, November 30, 2018		<u>\$ 34,060,602</u>		<u>\$ 19,646,350</u>		<u>\$ 148,451,593</u>		<u>\$ 306,744,299</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 4th quarter ending date of November 30, 2018.

Encumbrances are from the General Ledger as of the 4th quarter ending date of November 30, 2018 as reported on July 20, 2019. The unencumbered cash balances are calculated amounts.