



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 *BG*

SUBJECT: Quarterly Financial Report – Through The Quarter Ended May 31, 2019

DATE: July 5, 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 second quarter of fiscal year 2019, 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 MAY 31, 2019

	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	\$ 27,127,700	\$ 582,844	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 668
Sales Taxes	101,075,998	40,176,214	-	-	-	-	-	-
Other	49,764,999	26,717,917	36,308,993	9,929,795	26,529,433	8,582,559	35,086,599	10,836,120
Cash Transfers	1,643,787	400,000	2,700,000	900,000	-	-	-	-
Total appropriated revenues and cash transfers in Trust, agency, and collector funds	\$ 179,612,484	\$ 67,876,975	\$ 39,008,993	\$ 10,829,795	\$ 26,529,433	\$ 8,582,559	\$ 35,106,599	\$ 10,836,788
Total revenues and cash transfers in		\$ 67,876,975		\$ 10,829,795		\$ 8,582,559		\$ 10,836,788
Expenditures:								
Personnel	\$ 116,336,222	\$ 55,345,166	\$ 26,306,652	\$ 12,728,632	\$ 8,789,681	\$ 4,028,327	\$ 10,798,303	\$ 5,370,073
Commodities	4,470,408	1,381,915	5,056,284	2,035,568	1,350,550	599,396	4,105,420	2,250,617
Contractual	25,876,380	9,994,170	5,927,257	1,555,990	13,271,718	2,867,466	15,015,178	1,299,302
Capital outlay	1,586,167	238,844	1,718,800	-	5,367,808	287,500	22,594,478	2,216,412
Bond and debt service	-	-	-	-	1,896,711	34,596	-	-
Cash Transfers	31,343,307	23,212,980	-	-	-	-	-	-
Total appropriated expenditures and cash transfers out Trust, agency, and collector funds	\$ 179,612,484	\$ 90,173,075	\$ 39,008,993	\$ 16,320,190	\$ 30,676,468	\$ 7,817,285	\$ 52,513,379	\$ 11,136,404
Total expenditures and cash transfers out		\$ 90,173,075		\$ 16,320,190		\$ 7,817,285		\$ 11,136,404
Excess (deficit) of cash basis revenues over cash basis expenditures		\$ (22,296,100)		\$ (5,490,395)		\$ 765,274		\$ (299,616)
Beginning Cash Balances, December 1, 2018		63,381,257		5,341,739		12,102,749		23,883,510
Accrual Basis Net Change		(435,920)		2,695,716		(425,748)		1,616,111
Ending Cash Balances, May 31, 2019		\$ 40,649,237		\$ 2,547,060		\$ 12,442,275		\$ 25,200,005
Encumbrances at May 31, 2019		(412,535)		(83)		(76,263)		(994,431)
Unencumbered Cash Balances, May 31, 2019		\$ 40,236,702		\$ 2,546,977		\$ 12,366,012		\$ 24,205,574

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, 2018.

Ending Cash Balances are from the General Ledger as of the 2nd quarter ending date of May 31, 2019.

Encumbrances are from the General Ledger as of the 1st quarter ending date of May 31, 2019 as reported on July 4, 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 MAY 31, 2019

	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	\$ 550,086	\$ -	\$ -	\$ 26,841,400	\$ 592,261	\$ 71,889,100	\$ 1,725,859
Sales Taxes	-	-	-	-	2,022,900	677,582	103,098,898	40,853,796
Other	34,103,248	14,810,292	13,691,736	6,404,336	52,152,595	28,477,198	247,637,603	105,758,217
Cash Transfers	-	-	600,000	-	35,731,907	29,401,580	40,675,694	30,701,580
Total appropriated revenues and cash transfers in	<u>\$ 52,003,248</u>	<u>\$ 15,360,378</u>	<u>\$ 14,291,736</u>	<u>\$ 6,404,336</u>	<u>\$ 116,748,802</u>	<u>\$ 59,148,621</u>	<u>\$ 463,301,295</u>	<u>\$ 179,039,452</u>
Trust, agency, and collector funds		-		-		2,390,579,778		2,390,579,778
Total revenues and cash transfers in		<u>\$ 15,360,378</u>		<u>\$ 6,404,336</u>		<u>\$ 2,449,728,399</u>		<u>\$ 2,569,619,230</u>
Expenditures:								
Personnel	\$ 39,155,605	\$ 17,517,725	\$ 830,101	\$ 402,129	\$ 49,746,769	\$ 22,960,656	\$ 251,963,333	\$ 118,352,708
Commodities	2,493,051	802,630	263,458	41,333	2,172,468	468,275	19,911,639	7,579,734
Contractual	9,821,868	3,218,636	6,764,914	2,098,394	68,244,967	11,538,942	144,922,282	32,572,900
Capital outlay	1,547,000	20,258	7,329,652	1,333,285	9,549,641	184,611	49,693,546	4,280,910
Bond and debt service	-	-	-	-	31,126,137	25,099,488	33,022,848	25,134,084
Cash Transfers	-	-	1,019,972	-	8,732,434	7,488,600	41,095,713	30,701,580
Total appropriated expenditures and cash transfers out	<u>\$ 53,017,524</u>	<u>\$ 21,559,249</u>	<u>\$ 16,208,097</u>	<u>\$ 3,875,141</u>	<u>\$ 169,572,416</u>	<u>\$ 67,740,572</u>	<u>\$ 540,609,361</u>	<u>\$ 218,621,916</u>
Trust, agency, and collector funds		-		-		1,302,242,801		1,302,242,801
Total expenditures and cash transfers out		<u>\$ 21,559,249</u>		<u>\$ 3,875,141</u>		<u>\$ 1,369,983,373</u>		<u>\$ 1,520,864,717</u>
Excess (deficit) of cash basis revenues over cash basis expenditures		\$ (6,198,871)		\$ 2,529,195		\$ 1,079,745,026		\$ 1,048,754,513
Beginning Cash Balances, December 1, 2018		34,060,602		19,646,349		148,805,513		307,221,719
Accrual Basis Net Change		<u>351,866</u>		<u>1,542,679</u>		<u>(258,826)</u>		<u>5,085,879</u>
Ending Cash Balances, May 31, 2019		\$ 28,213,597		\$ 23,718,223		\$ 1,228,291,713		\$ 1,361,062,111
Encumbrances at May 31, 2019		<u>(306,158)</u>		<u>(6,255)</u>		<u>(503,481)</u>		<u>(2,299,206)</u>
Unencumbered Cash Balances, May 31, 2019		<u>\$ 27,907,439</u>		<u>\$ 23,711,968</u>		<u>\$ 1,227,788,232</u>		<u>\$ 1,358,762,905</u>

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