



# 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)

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 fiscal year 2015, 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. Additionally, due to subsequent period accounting adjustments, the figures presented in the Fourth Quarter Report may differ from the County's fiscal year 2015 Comprehensive Annual Financial Report.



**BOB GROGAN, CPA, CFE, DU PAGE COUNTY AUDITOR**  
**DU PAGE COUNTY QUARTERLY FINANCIAL REPORT**  
**THROUGH THE QUARTER ENDED FEBRUARY 28, 2015**

	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	\$ 27,640,700	\$ 301,772	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	94,091,000	7,833,723	-	-	-	-	-	-
Other	55,372,918	10,291,266	34,060,403	2,012,486	27,226,625	855,437	30,695,054	7,526,130
Cash Transfers	-	-	3,000,000	-	-	-	-	-
Total appropriated revenues and cash transfers in	<u>\$ 177,104,618</u>	<u>\$ 18,426,761</u>	<u>\$ 37,060,403</u>	<u>\$ 2,012,486</u>	<u>\$ 27,226,625</u>	<u>\$ 855,437</u>	<u>\$ 30,695,054</u>	<u>\$ 7,526,130</u>
Trust, agency, and collector funds		-		-		-		-
Total revenues and cash transfers in		<u>\$ 18,426,761</u>		<u>\$ 2,012,486</u>		<u>\$ 855,437</u>		<u>\$ 7,526,130</u>
<b>Expenditures:</b>								
Personnel	\$ 113,038,218	\$ 26,808,333	\$ 26,455,234	\$ 6,419,233	\$ 8,337,342	\$ 2,150,767	\$ 9,983,113	\$ 2,576,003
Commodities	5,245,212	826,165	4,919,493	862,945	2,209,200	209,238	5,915,967	966,507
Contractual	24,708,463	3,379,553	4,828,392	406,194	13,563,867	725,137	13,427,704	572,004
Capital outlay	5,014,392	89,094	886,623	-	2,357,000	94,827	35,022,791	917,941
Bond and debt service	-	-	-	-	2,123,374	1,337,042	-	-
Cash Transfers	29,098,333	10,373,137	-	-	-	-	-	-
Total appropriated expenditures and cash transfers out	<u>\$ 177,104,618</u>	<u>\$ 41,476,282</u>	<u>\$ 37,089,742</u>	<u>\$ 7,688,372</u>	<u>\$ 28,590,783</u>	<u>\$ 4,517,011</u>	<u>\$ 64,349,575</u>	<u>\$ 5,032,455</u>
Trust, agency, and collector funds		-		-		-		-
Total expenditures and cash transfers out		<u>\$ 41,476,282</u>		<u>\$ 7,688,372</u>		<u>\$ 4,517,011</u>		<u>\$ 5,032,455</u>
Excess (deficit) of cash basis revenues over accrual basis expenditures		<u>\$ (23,049,521)</u>		<u>\$ (5,675,886)</u>		<u>\$ (3,661,574)</u>		<u>\$ 2,493,675</u>
Beginning Cash Balances, December 1, 2014		52,982,724		(957,940)		13,367,249		42,739,943
Accrual Basis Net Change		<u>5,210,120</u>		<u>8,644,859</u>		<u>2,753,618</u>		<u>(4,985,690)</u>
Ending Cash Balances, February 28, 2015		<u>\$ 35,143,323</u>		<u>\$ 2,011,033</u>		<u>\$ 12,459,293</u>		<u>\$ 40,247,928</u>
Encumbrances at February 28, 2015		<u>(854,804)</u>		<u>(66,946)</u>		<u>(233,815)</u>		<u>(344,926)</u>
Unencumbered Cash Balances, February 28, 2015		<u>\$ 34,288,519</u>		<u>\$ 1,944,087</u>		<u>\$ 12,225,478</u>		<u>\$ 39,903,002</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, 2014.

Ending Cash Balances are from the General Ledger as of the 1st quarter ending date of February 28, 2015.

Encumbrances are from the General Ledger as of the 1st quarter ending date of February 28, 2015 as reported on March 1, 2015. The unencumbered cash balances are calculated amounts.



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**DU PAGE COUNTY QUARTERLY FINANCIAL REPORT**  
**THROUGH THE QUARTER ENDED FEBRUARY 28, 2015**

	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	\$ 449,000	\$ -	\$ -	\$ 24,855,655	\$ 404,431	\$ 70,396,355	\$ 1,155,203
Sales Taxes	-	-	-	-	2,065,730	173,352	96,156,730	8,007,075
Other	35,672,832	5,175,869	8,992,533	954,729	86,552,269	4,077,457	278,572,634	30,893,374
Cash Transfers	-	3,019,593	-	-	33,508,583	17,821,730	36,508,583	20,841,323
Total appropriated revenues and cash transfers in	\$ 53,572,832	\$ 8,644,462	\$ 8,992,533	\$ 954,729	\$ 146,982,237	\$ 22,476,970	\$ 481,634,302	\$ 60,896,975
Trust, agency, and collector funds		-		-		37,382,529		37,382,529
Total revenues and cash transfers in		\$ 8,644,462		\$ 954,729		\$ 59,859,499		\$ 98,279,504
<b>Expenditures:</b>								
Personnel	\$ 36,017,216	\$ 8,527,073	\$ 787,944	\$ 117,989	\$ 68,495,808	\$ 10,771,163	\$ 263,114,875	\$ 57,370,561
Commodities	2,764,401	205,724	71,000	1,094	2,686,016	266,010	23,811,289	3,337,683
Contractual	9,016,709	1,309,739	17,184,469	1,307,767	104,033,132	5,922,024	186,762,736	13,622,418
Capital outlay	10,809,983	1,120,390	3,188,500	1,112,914	35,857,054	(257,980)	93,136,343	3,077,186
Bond and debt service	-	-	-	-	31,568,012	12,253,505	33,691,386	13,590,547
Cash Transfers	-	3,019,593	-	-	7,357,670	7,588,316	36,456,003	20,981,046
Total appropriated expenditures and cash transfers out	\$ 58,608,309	\$ 14,182,519	\$ 21,231,913	\$ 2,539,764	\$ 249,997,692	\$ 36,543,038	\$ 636,972,632	\$ 111,979,441
Trust, agency, and collector funds		-		-		67,861,157		67,861,157
Total expenditures and cash transfers out		\$ 14,182,519		\$ 2,539,764		\$ 104,404,195		\$ 179,840,598
Excess (deficit) of cash basis revenues over accrual basis expenditures		\$ (5,538,057)		\$ (1,585,035)		\$ (44,544,696)		\$ (81,561,094)
Beginning Cash Balances, December 1, 2014		28,075,370		23,325,036		160,657,167		320,189,549
Accrual Basis Net Change		1,831,621		1,001,892		(615,736)		13,840,684
Ending Cash Balances, February 28, 2015		\$ 24,368,934		\$ 22,741,893		\$ 115,496,735		\$ 252,469,139
Encumbrances at February 28, 2015		(1,499,535)		(32,924)		(4,760,440)		(7,793,390)
Unencumbered Cash Balances, February 28, 2015		\$ 22,869,399		\$ 22,708,969		\$ 110,736,295		\$ 244,675,749

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Encumbrances are from the General Ledger as of the 1st quarter ending date of February 28, 2015 as reported on March 1, 2015. The unencumbered cash balances are calculated amounts.