



OFFICE OF THE COUNTY AUDITOR

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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 MAY 31, 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
Revenues:								
Property Taxes	\$ 27,640,700	\$ 1,022,559	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	94,091,000	30,382,993	-	-	-	-	-	-
Other	55,372,918	23,800,711	34,060,403	3,255,209	27,226,625	7,672,246	30,695,054	13,334,757
Cash Transfers	-	-	3,000,000	1,500,000	-	-	-	-
Total appropriated revenues and cash transfers in Trust, agency, and collector funds	\$ 177,104,618	\$ 55,206,263	\$ 37,060,403	\$ 4,755,209	\$ 27,226,625	\$ 7,672,246	\$ 30,695,054	\$ 13,334,757
Total revenues and cash transfers in		<u>\$ 55,206,263</u>		<u>\$ 4,755,209</u>		<u>\$ 7,672,246</u>		<u>\$ 13,334,757</u>
Expenditures:								
Personnel	\$ 113,038,218	\$ 62,977,962	\$ 26,455,234	\$ 12,320,139	\$ 8,337,342	\$ 3,992,335	\$ 9,983,113	\$ 4,823,667
Commodities	5,245,212	1,849,324	4,919,493	2,147,696	2,209,200	584,722	5,915,967	2,686,043
Contractual	24,708,463	9,485,665	4,828,392	1,064,737	13,563,867	2,864,435	13,427,704	1,275,122
Capital outlay	5,014,392	329,351	886,623	11,184	2,357,000	696,762	35,022,791	3,974,590
Bond and debt service	-	-	-	-	2,123,374	1,507,465	-	-
Cash Transfers	29,098,333	12,556,113	-	-	-	-	-	-
Total appropriated expenditures and cash transfers out Trust, agency, and collector funds	\$ 177,104,618	\$ 87,198,415	\$ 37,089,742	\$ 15,543,756	\$ 28,590,783	\$ 9,645,719	\$ 64,349,575	\$ 12,759,422
Total expenditures and cash transfers out		<u>\$ 87,198,415</u>		<u>\$ 15,543,756</u>		<u>\$ 9,645,719</u>		<u>\$ 12,759,422</u>
Excess (deficit) of cash basis revenues over accrual basis expenditures		<u>\$ (31,992,152)</u>		<u>\$ (10,788,547)</u>		<u>\$ (1,973,473)</u>		<u>\$ 575,335</u>
Beginning Cash Balances, December 1, 2014		52,982,724		(957,940)		13,367,249		42,739,943
Accrual Basis Net Change		<u>(17,799,002)</u>		<u>19,043,659</u>		<u>585,581</u>		<u>(3,766,221)</u>
Ending Cash Balances, May 31, 2015		\$ 3,191,570		\$ 7,297,172		\$ 11,979,357		\$ 39,549,057
Encumbrances at May 31, 2015		<u>(872,618)</u>		<u>(37,767)</u>		<u>(158,437)</u>		<u>(545,664)</u>
Unencumbered Cash Balances, May 31, 2015		<u>\$ 2,318,952</u>		<u>\$ 7,259,405</u>		<u>\$ 11,820,920</u>		<u>\$ 39,003,393</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 2nd quarter ending date of May 31, 2015.

Encumbrances are from the General Ledger as of the 2nd quarter ending date of May 31, 2015 as reported on June 1, 2015. 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, 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
Revenues:								
Property Taxes	\$ 17,900,000	\$ 465,441	\$ -	\$ -	\$ 24,855,655	\$ 422,882	\$ 70,396,355	\$ 1,910,882
Sales Taxes	-	-	-	-	2,065,730	693,407	96,156,730	31,076,400
Other	35,672,832	13,408,219	8,992,533	3,100,722	86,552,269	13,326,512	278,572,634	77,898,376
Cash Transfers	-	3,019,593	-	-	33,508,583	28,081,732	36,508,583	32,601,325
Total appropriated revenues and cash transfers in Trust, agency, and collector funds	\$ 53,572,832	\$ 16,893,253	\$ 8,992,533	\$ 3,100,722	\$ 146,982,237	\$ 42,524,533	\$ 481,634,302	\$ 143,486,983
						2,045,030,372		2,045,030,372
Total revenues and cash transfers in		\$ 16,893,253		\$ 3,100,722		\$ 2,087,554,905		\$ 2,188,517,355
Expenditures:								
Personnel	\$ 36,017,216	\$ 16,007,182	\$ 787,944	\$ 242,584	\$ 68,495,808	\$ 21,106,386	\$ 263,114,875	\$ 121,470,255
Commodities	2,764,401	433,852	71,000	4,728	2,686,016	583,697	23,811,289	8,290,062
Contractual	9,016,709	3,388,407	17,184,469	2,207,942	104,033,132	14,136,181	186,762,736	34,422,489
Capital outlay	10,809,983	2,800,368	3,188,500	1,381,990	35,857,054	2,360,369	93,136,343	11,554,614
Bond and debt service	-	-	-	-	31,568,012	12,253,505	33,691,386	13,760,970
Cash Transfers	-	3,019,593	-	-	7,357,670	7,588,316	36,456,003	23,164,022
Total appropriated expenditures and cash transfers out	\$ 58,608,309	\$ 25,649,402	\$ 21,231,913	\$ 3,837,244	\$ 249,997,692	\$ 58,028,454	\$ 636,972,632	\$ 212,662,412
Trust, agency, and collector funds		-		-		1,091,266,094		1,091,266,094
Total expenditures and cash transfers out		\$ 25,649,402		\$ 3,837,244		\$ 1,149,294,548		\$ 1,303,928,506
Excess (deficit) of cash basis revenues over accrual basis expenditures		\$ (8,756,149)		\$ (736,522)		\$ 938,260,357		\$ 884,588,849
Beginning Cash Balances, December 1, 2014		28,075,370		23,325,036		160,657,167		320,189,549
Accrual Basis Net Change		481,099		828,435		10,930,250		10,303,801
Ending Cash Balances, May 31, 2015		\$ 19,800,320		\$ 23,416,949		\$ 1,109,847,774		\$ 1,215,082,199
Encumbrances at May 31, 2015		(129,606)		(3,684)		(1,938,247)		(3,686,023)
Unencumbered Cash Balances, May 31, 2015		\$ 19,670,714		\$ 23,413,265		\$ 1,107,909,527		\$ 1,211,396,176

NOTES:

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