



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 AUGUST 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	\$ 12,646,389	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	94,091,000	54,032,703	-	-	-	-	-	-
Other	55,372,918	39,944,721	34,060,403	4,499,574	27,226,625	11,493,234	30,695,054	22,377,527
Cash Transfers	-	2,711	3,000,000	1,500,000	-	-	-	-
Total appropriated revenues and cash transfers in	<u>\$ 177,104,618</u>	<u>\$ 106,626,524</u>	<u>\$ 37,060,403</u>	<u>\$ 5,999,574</u>	<u>\$ 27,226,625</u>	<u>\$ 11,493,234</u>	<u>\$ 30,695,054</u>	<u>\$ 22,377,527</u>
Trust, agency, and collector funds		-		-		-		-
Total revenues and cash transfers in		<u>\$ 106,626,524</u>		<u>\$ 5,999,574</u>		<u>\$ 11,493,234</u>		<u>\$ 22,377,527</u>
Expenditures:								
Personnel	\$ 113,038,218	\$ 95,375,107	\$ 26,455,234	\$ 19,143,756	\$ 8,337,342	\$ 6,114,897	\$ 9,983,113	\$ 7,112,367
Commodities	5,245,212	3,092,119	4,919,493	3,332,955	2,209,200	1,081,365	5,915,967	3,319,982
Contractual	24,708,463	13,979,392	4,828,392	1,754,331	13,563,867	6,067,028	13,427,704	5,935,278
Capital outlay	5,014,392	555,486	886,623	89,919	2,357,000	1,103,400	35,022,791	11,179,044
Bond and debt service	-	-	-	-	2,123,374	1,898,370	-	-
Cash Transfers	29,098,333	12,464,442	-	-	-	-	-	-
Total appropriated expenditures and cash transfers out	<u>\$ 177,104,618</u>	<u>\$ 125,466,546</u>	<u>\$ 37,089,742</u>	<u>\$ 24,320,961</u>	<u>\$ 28,590,783</u>	<u>\$ 16,265,060</u>	<u>\$ 64,349,575</u>	<u>\$ 27,546,671</u>
Trust, agency, and collector funds		-		-		-		-
Total expenditures and cash transfers out		<u>\$ 125,466,546</u>		<u>\$ 24,320,961</u>		<u>\$ 16,265,060</u>		<u>\$ 27,546,671</u>
Excess (deficit) of cash basis revenues over accrual basis expenditures		\$ (18,840,022)		\$ (18,321,387)		\$ (4,771,826)		\$ (5,169,144)
Beginning Cash Balances, December 1, 2014		52,982,724		(957,940)		13,367,249		42,739,943
Accrual Basis Net Change		<u>(29,016,075)</u>		<u>31,359,299</u>		<u>4,501,669</u>		<u>297,432</u>
Ending Cash Balances, August 31, 2015		\$ 5,126,627		\$ 12,079,972		\$ 13,097,092		\$ 37,868,231
Encumbrances at August 31, 2015		<u>(683,061)</u>		<u>(153,858)</u>		<u>(118,884)</u>		<u>(2,955,480)</u>
Unencumbered Cash Balances, August 31, 2015		<u>\$ 4,443,566</u>		<u>\$ 11,926,114</u>		<u>\$ 12,978,208</u>		<u>\$ 34,912,751</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 3rd quarter ending date of August 31, 2015.

Encumbrances are from the General Ledger as of the 3rd quarter ending date of August 31, 2015 as reported on September 1, 2015. The unencumbered cash balances are calculated amounts.



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DU PAGE COUNTY QUARTERLY FINANCIAL REPORT
THROUGH THE QUARTER ENDED AUGUST 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	\$ 9,648,254	\$ -	\$ -	\$ 24,855,655	\$ 14,364,655	\$ 70,396,355	\$ 36,659,298
Sales Taxes	-	-	-	-	2,065,730	962,725	96,156,730	54,995,428
Other	35,672,832	20,287,520	8,992,533	5,146,967	86,552,269	79,019,883	278,572,634	182,769,426
Cash Transfers	-	5,119,593	-	-	33,508,583	38,193,966	36,508,583	44,816,270
Total appropriated revenues and cash transfers in Trust, agency, and collector funds	\$ 53,572,832	\$ 35,055,367	\$ 8,992,533	\$ 5,146,967	\$ 146,982,237	\$ 132,541,229	\$ 481,634,302	\$ 319,240,422
		-		-		4,717,753,173		4,717,753,173
Total revenues and cash transfers in		\$ 35,055,367		\$ 5,146,967		\$ 4,850,294,402		\$ 5,036,993,595
Expenditures:								
Personnel	\$ 36,017,216	\$ 24,630,838	\$ 787,944	\$ 364,698	\$ 68,495,808	\$ 32,602,835	\$ 263,114,875	\$ 185,344,498
Commodities	2,764,401	1,125,013	71,000	5,184	2,686,016	895,211	23,811,289	12,851,829
Contractual	9,016,709	4,864,142	17,184,469	2,795,647	104,033,132	21,029,904	186,762,736	56,425,722
Capital outlay	10,809,983	5,889,290	3,188,500	1,387,976	35,857,054	4,741,264	93,136,343	24,946,379
Bond and debt service	-	-	-	-	31,568,012	21,335,528	33,691,386	23,233,898
Cash Transfers	-	5,119,593	-	-	7,357,670	15,435,429	36,456,003	33,019,464
Total appropriated expenditures and cash transfers out	\$ 58,608,309	\$ 41,628,876	\$ 21,231,913	\$ 4,553,505	\$ 249,997,692	\$ 96,040,171	\$ 636,972,632	\$ 335,821,790
Trust, agency, and collector funds		-		-		3,869,730,417		3,869,730,417
Total expenditures and cash transfers out		\$ 41,628,876		\$ 4,553,505		\$ 3,965,770,588		\$ 4,205,552,207
Excess (deficit) of cash basis revenues over accrual basis expenditures		\$ (6,573,509)		\$ 593,462		\$ 884,523,814		\$ 831,441,388
Beginning Cash Balances, December 1, 2014		28,075,370		23,325,036		160,657,167		320,189,549
Accrual Basis Net Change		1,267,402		446,797		21,679,535		30,536,059
Ending Cash Balances, August 31, 2015		\$ 22,769,263		\$ 24,365,295		\$ 1,066,860,516		\$ 1,182,166,996
Encumbrances at August 31, 2015		(323,140)		(198,530)		(1,532,047)		(5,965,000)
Unencumbered Cash Balances, August 31, 2015		\$ 22,446,123		\$ 24,166,765		\$ 1,065,328,469		\$ 1,176,201,996

NOTES:

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Encumbrances are from the General Ledger as of the 3rd quarter ending date of August 31, 2015 as reported on September 1, 2015. The unencumbered cash balances are calculated amounts.