



# 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 NOVEMBER 30, 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	\$ 27,191,527	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	94,091,000	95,307,563	-	-	-	-	-	-
Other	55,372,918	54,492,925	34,060,403	31,801,651	27,226,625	24,464,533	30,695,054	41,454,170
Cash Transfers	-	-	3,000,000	3,000,000	-	-	-	457,244
Total appropriated revenues and cash transfers in Trust, agency, and collector funds	\$ 177,104,618	\$ 176,992,015	\$ 37,060,403	\$ 34,801,651	\$ 27,226,625	\$ 24,464,533	\$ 30,695,054	\$ 41,911,414
Total revenues and cash transfers in		<u>\$ 176,992,015</u>		<u>\$ 34,801,651</u>		<u>\$ 24,464,533</u>		<u>\$ 41,911,414</u>
<b>Expenditures:</b>								
Personnel	\$ 113,038,218	\$ 109,932,076	\$ 26,455,234	\$ 24,783,310	\$ 8,337,342	\$ 8,068,279	\$ 9,983,113	\$ 9,215,191
Commodities	5,245,212	4,802,809	4,919,493	4,664,052	2,209,200	1,555,852	5,915,967	3,088,799
Contractual	24,708,463	22,466,295	4,828,392	2,754,435	13,563,867	10,989,149	13,427,704	7,796,006
Capital outlay	5,014,392	4,639,469	886,623	309,587	2,357,000	-	35,022,791	17,849,757
Bond and debt service	-	-	-	-	2,123,374	560,684	-	-
Cash Transfers	29,098,333	33,786,806	-	-	-	-	-	4,684,522
Total appropriated expenditures and cash transfers out Trust, agency, and collector funds	\$ 177,104,618	\$ 175,627,455	\$ 37,089,742	\$ 32,511,384	\$ 28,590,783	\$ 21,173,964	\$ 64,349,575	\$ 42,634,275
Total expenditures and cash transfers out		<u>\$ 175,627,455</u>		<u>\$ 32,511,384</u>		<u>\$ 21,173,964</u>		<u>\$ 42,634,275</u>
Excess (deficit) of cash basis revenues over accrual basis expenditures		\$ 1,364,560		\$ 2,290,267		\$ 3,290,569		\$ (722,861)
Beginning Cash Balances, December 1, 2014		52,982,724		(957,940)		13,367,249		42,739,943
Accrual Basis Net Change		<u>(646,308)</u>		<u>(1,030,445)</u>		<u>(4,402,119)</u>		<u>(13,479,888)</u>
Ending Cash Balances, November 30, 2015		\$ 53,700,976		\$ 301,882		\$ 12,255,699		\$ 28,537,194
Encumbrances at November 30, 2015		<u>(1,123,335)</u>		<u>(176,276)</u>		<u>(200,703)</u>		<u>(253,035)</u>
Unencumbered Cash Balances, November 30, 2015		<u>\$ 52,577,641</u>		<u>\$ 125,606</u>		<u>\$ 12,054,996</u>		<u>\$ 28,284,159</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 4th quarter ending date of November 30, 2015.

Encumbrances are from the General Ledger as of the 4th quarter ending date of November 30, 2015 as reported on December 1, 2015. The unencumbered cash balances are calculated amounts.

A portion of the Actual Year-to-Date Cash Transfers expenditures represent payments to refund the bond escrow agent for refinanced bonds which were not included in the County's original budget appropriation.



**BOB GROGAN, CPA, CFE, DU PAGE COUNTY AUDITOR**  
**DU PAGE COUNTY QUARTERLY FINANCIAL REPORT**  
**THROUGH THE QUARTER ENDED NOVEMBER 30, 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	\$ 17,960,418	\$ -	\$ -	\$ 24,855,655	\$ 27,154,781	\$ 70,396,355	\$ 72,306,726
Sales Taxes	-	-	-	-	2,065,730	2,049,190	96,156,730	97,356,753
Other	35,672,832	28,284,247	8,992,533	7,906,623	86,552,269	119,925,959	278,572,634	308,330,108
Cash Transfers	-	5,119,593	-	-	33,508,583	51,868,648	36,508,583	60,445,485
Total appropriated revenues and cash transfers in	<u>\$ 53,572,832</u>	<u>\$ 51,364,258</u>	<u>\$ 8,992,533</u>	<u>\$ 7,906,623</u>	<u>\$ 146,982,237</u>	<u>\$ 200,998,578</u>	<u>\$ 481,634,302</u>	<u>\$ 538,439,072</u>
Trust, agency, and collector funds		-		-		5,657,682,429		5,657,682,429
Total revenues and cash transfers in		<u>\$ 51,364,258</u>		<u>\$ 7,906,623</u>		<u>\$ 5,858,681,006</u>		<u>\$ 6,196,121,500</u>
<b>Expenditures:</b>								
Personnel	\$ 36,017,216	\$ 32,532,365	\$ 787,944	\$ 467,476	\$ 68,495,808	\$ 43,578,233	\$ 263,114,875	\$ 228,576,930
Commodities	2,764,401	1,881,397	71,000	18,878	2,686,016	1,337,954	23,811,289	17,349,741
Contractual	9,016,709	6,684,349	17,184,469	4,165,934	104,033,132	33,747,107	186,762,736	88,603,275
Capital outlay	10,809,983	8,949,338	3,188,500	852,788	35,857,054	8,199,032	93,136,343	40,799,971
Bond and debt service	-	-	-	-	31,568,012	31,677,351	33,691,386	32,238,035
Cash Transfers	-	5,119,593	-	-	7,357,670	84,509,976	36,456,003	128,100,897
Total appropriated expenditures and cash transfers out	<u>\$ 58,608,309</u>	<u>\$ 55,167,042</u>	<u>\$ 21,231,913</u>	<u>\$ 5,505,076</u>	<u>\$ 249,997,692</u>	<u>\$ 203,049,653</u>	<u>\$ 636,972,632</u>	<u>\$ 535,668,849</u>
Trust, agency, and collector funds		-		-		5,660,242,244		5,660,242,244
Total expenditures and cash transfers out		<u>\$ 55,167,042</u>		<u>\$ 5,505,076</u>		<u>\$ 5,863,291,897</u>		<u>\$ 6,195,911,093</u>
Excess (deficit) of cash basis revenues over accrual basis expenditures		\$ (3,802,784)		\$ 2,401,547		\$ (4,610,890)		\$ 210,408
Beginning Cash Balances, December 1, 2014		28,075,370		23,325,036		160,657,167		320,189,549
Accrual Basis Net Change		<u>(64,535)</u>		<u>(1,770,690)</u>		<u>(4,660,723)</u>		<u>(26,054,709)</u>
Ending Cash Balances, November 30, 2015		\$ 24,208,051		\$ 23,955,893		\$ 151,385,553		\$ 294,345,248
Encumbrances at November 30, 2015		<u>(439,841)</u>		<u>(103,395)</u>		<u>(954,155)</u>		<u>(3,250,740)</u>
Unencumbered Cash Balances, November 30, 2015		<u>\$ 23,768,210</u>		<u>\$ 23,852,498</u>		<u>\$ 150,431,398</u>		<u>\$ 291,094,508</u>

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