



# OFFICE OF THE COUNTY AUDITOR

**Bob Grogan, CPA, CFE**  
*DuPage County Auditor*

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TO: Chairman Daniel J. Cronin  
Members of the DuPage County Board

FROM: Bob Grogan, CPA, CFE, County Auditor *RTG*

SUBJECT: Quarterly Financial Reports – Fiscal Year 2014

DATE: April 15, 2016

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 2014, are presented.

The Reports' issuance was delayed because of the failure to balance cash in a timely manner and the finalization of fiscal year 2014 accounting adjustments that didn't occur until December 2015. The First Quarter Report represents a restatement of the County Auditor's previously issued Quarterly Report that was prepared prior to the implementation of the Enterprise Resource Planning Financial (ERP) system.

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 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 2014 Comprehensive Annual Financial Report.

If there are any questions regarding the Reports, please contact me.

cc: Gwen Henry, County Treasurer  
Tom Cuculich, Chief of Staff  
Paul Rafac, CFO



**BOB GROGAN, CPA, CFE, DU PAGE COUNTY AUDITOR**  
**DU PAGE COUNTY QUARTERLY FINANCIAL REPORT**  
**THROUGH THE QUARTER ENDED FEBRUARY 28, 2014**  
**REVISED**

	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	\$ 28,478,896	\$ 302,547	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	89,955,606	22,347,964	-	-	-	-	-	-
Other	53,902,796	13,176,758	32,538,004	7,643,645	25,714,874	599,459	14,101,980	6,158,571
Cash Transfers	1,248,498	65,348	2,400,000	700,000	-	-	-	145,586
Total appropriated revenues and cash transfers in Trust, agency, and collector funds	\$ 173,585,796	\$ 35,892,617	\$ 34,938,004	\$ 8,343,645	\$ 25,714,874	\$ 599,459	\$ 14,101,980	\$ 6,304,157
Total revenues and cash transfers in		\$ 35,892,617		\$ 8,343,645		\$ 599,459		\$ 6,304,157
<b>Expenditures:</b>								
Personnel	\$ 123,661,541	\$ 28,378,296	\$ 25,694,605	\$ 4,988,295	\$ 8,472,977	\$ 1,686,904	\$ 10,923,093	\$ 2,787,342
Commodities	5,171,222	626,896	4,929,784	544,950	2,045,200	282,110	5,002,449	837,969
Contractual	27,333,601	4,064,929	3,493,049	314,204	12,171,477	895,540	13,764,243	1,185,184
Capital outlay	3,717,748	104,474	520,565	39,241	4,118,000	-	38,327,061	467,270
Bond and debt service	-	-	-	-	2,512,527	48,330	-	-
Cash Transfers	14,501,684	10,008,454	-	-	-	-	-	-
Total appropriated expenditures and cash transfers out Trust, agency, and collector funds	\$ 174,385,796	\$ 43,183,049	\$ 34,638,003	\$ 5,886,690	\$ 29,320,181	\$ 2,912,884	\$ 68,016,846	\$ 5,277,765
Total expenditures and cash transfers out		\$ 43,183,049		\$ 5,886,690		\$ 2,912,884		\$ 5,277,765
Excess (deficit) of cash basis revenues over accrual basis expenditures		\$ (7,290,432)		\$ 2,456,955		\$ (2,313,425)		\$ 1,026,392
Beginning Cash Balances, December 1, 2013		54,621,134		2,129,599		7,923,763		39,143,169
Accrual Basis Net Change		(6,468,890)		(3,988,702)		3,980,197		(1,863,844)
Ending Cash Balances, February 28, 2014		\$ 40,861,812		\$ 597,852		\$ 9,590,535		\$ 38,305,717
Encumbrances at February 28, 2014		(11,674,923)		(4,129,433)		(3,039,375)		(15,250,145)
Unencumbered Cash Balances, February 28, 2014		\$ 29,186,889		\$ (3,531,581)		\$ 6,551,160		\$ 23,055,572

**NOTES:**

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 and Ending Cash Balances include cash, investments, and amounts due to and from other funds. Balances are derived from the General Ledger as of December 8, 2015 when the 2014 Fiscal 1st Quarter was final closed.

Encumbrances are from the A103PM Summary Listing of Obligations vs. Budget Report and Health Department reports as of the 1st quarter ending date of February 28, 2014. The unencumbered cash balances are calculated amounts.

The Accrual Basis Net Change and Ending Cash Balances amounts have been modified for presentation purposes.



**BOB GROGAN, CPA, CFE, DU PAGE COUNTY AUDITOR**  
**DU PAGE COUNTY QUARTERLY FINANCIAL REPORT**  
**THROUGH THE QUARTER ENDED FEBRUARY 28, 2014**  
**REVISED**

	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	\$ 229,412	\$ -	\$ -	\$ 24,778,899	\$ (38,451)	\$ 71,157,795	\$ 493,508
Sales Taxes	-	-	-	-	2,068,852	173,355	92,024,458	22,521,319
Other	32,325,000	4,987,829	7,013,119	2,057,905	73,585,737	6,018,227	239,181,510	40,642,394
Cash Transfers	-	-	-	-	42,400,909	23,178,675	46,049,407	24,089,609
Total appropriated revenues and cash transfers in Trust, agency, and collector funds	\$ 50,225,000	\$ 5,217,241	\$ 7,013,119	\$ 2,057,905	\$ 142,834,397	\$ 29,331,806	\$ 448,413,170	\$ 87,746,830
		-		-		29,356,949		29,356,949
Total revenues and cash transfers in		\$ 5,217,241		\$ 2,057,905		\$ 58,688,755		\$ 117,103,779
<b>Expenditures:</b>								
Personnel	\$ 36,307,566	\$ 7,087,600	\$ 841,039	\$ 117,870	\$ 65,613,330	\$ 11,032,437	\$ 271,514,151	\$ 56,078,744
Commodities	2,438,229	197,075	66,100	394	2,372,838	254,869	22,025,822	2,744,263
Contractual	9,031,854	1,489,137	14,911,132	1,852,993	96,610,494	9,611,459	177,315,850	19,413,446
Capital outlay	8,044,542	213,592	3,855,600	5,981	50,202,382	(3,005,865)	108,785,898	(2,175,307)
Bond and debt service	-	-	-	-	31,583,737	12,107,253	34,096,264	12,155,583
Cash Transfers	-	-	-	-	29,363,833	8,248,995	43,865,517	18,257,449
Total appropriated expenditures and cash transfers out	\$ 55,822,191	\$ 8,987,404	\$ 19,673,871	\$ 1,977,238	\$ 275,746,614	\$ 38,249,148	\$ 657,603,502	\$ 106,474,178
Trust, agency, and collector funds		-		-		60,663,381		60,663,381
Total expenditures and cash transfers out		\$ 8,987,404		\$ 1,977,238		\$ 98,912,529		\$ 167,137,559
Excess (deficit) of cash basis revenues over accrual basis expenditures		\$ (3,770,163)		\$ 80,667		\$ (40,223,774)		\$ (50,033,780)
Beginning Cash Balances, December 1, 2013		28,896,947		21,156,636		180,493,287		334,364,535
Accrual Basis Net Change		(670,337)		(265,502)		(4,116,415)		(13,393,492)
Ending Cash Balances, February 28, 2014		\$ 24,456,447		\$ 20,971,801		\$ 136,153,098		\$ 270,937,263
Encumbrances at February 28, 2014		(77,117)		(2,852,580)		(73,317,486)		(110,341,058)
Unencumbered Cash Balances, February 28, 2014		\$ 24,379,331		\$ 18,119,221		\$ 62,835,612		\$ 160,596,204

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