



# 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 AUGUST 31, 2014**

	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	\$ 12,120,853	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	89,955,606	66,602,353	-	-	-	-	-	-
Other	53,902,796	41,088,432	32,538,004	23,921,859	25,714,874	12,484,787	14,101,980	24,598,911
Cash Transfers	1,248,498	199,000	2,400,000	1,400,000	-	-	-	145,586
Total appropriated revenues and cash transfers in Trust, agency, and collector funds	\$ 173,585,796	\$ 120,010,638	\$ 34,938,004	\$ 25,321,859	\$ 25,714,874	\$ 12,484,787	\$ 14,101,980	\$ 24,744,497
Total revenues and cash transfers in		\$ 120,010,638		\$ 25,321,859		\$ 12,484,787		\$ 24,744,497
<b>Expenditures:</b>								
Personnel	\$ 123,661,541	\$ 89,018,972	\$ 25,694,605	\$ 17,059,438	\$ 8,472,977	\$ 5,324,313	\$ 10,923,093	\$ 7,607,700
Commodities	5,171,222	2,840,300	4,929,784	2,958,309	2,045,200	1,147,699	5,002,449	2,854,219
Contractual	27,333,601	16,002,335	3,493,049	1,720,997	12,171,477	6,298,307	13,764,243	3,247,956
Capital outlay	3,717,748	2,241,681	520,565	131,115	4,118,000	-	38,327,061	3,429,477
Bond and debt service	-	-	-	-	2,512,527	330,692	-	-
Cash Transfers	14,501,684	12,809,575	-	-	-	-	-	-
Total appropriated expenditures and cash transfers out Trust, agency, and collector funds	\$ 174,385,796	\$ 122,912,863	\$ 34,638,003	\$ 21,869,859	\$ 29,320,181	\$ 13,101,011	\$ 68,016,846	\$ 17,139,352
Total expenditures and cash transfers out		\$ 122,912,863		\$ 21,869,859		\$ 13,101,011		\$ 17,139,352
Excess (deficit) of cash basis revenues over accrual basis expenditures		\$ (2,902,225)		\$ 3,452,000		\$ (616,224)		\$ 7,605,145
Beginning Cash Balances, December 1, 2013		54,621,134		2,129,599		7,923,763		39,143,169
Accrual Basis Net Change		(5,712,988)		(5,797,748)		2,337,632		(1,531,432)
Ending Cash Balances, August 31, 2014		\$ 46,005,921		\$ (216,149)		\$ 9,645,171		\$ 45,216,882
Encumbrances at August 31, 2014		(6,215,392)		(2,019,964)		(2,928,771)		(21,774,083)
Unencumbered Cash Balances, August 31, 2014		\$ 39,790,529		\$ (2,236,112)		\$ 6,716,400		\$ 23,442,799

**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 3rd Quarter was final closed.

Encumbrances are from the Revenue and Expenditures Report as of the 3rd quarter ending date of August 31, 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 AUGUST 31, 2014**

	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	\$ 9,579,035	\$ -	\$ -	\$ 24,778,899	\$ 12,247,525	\$ 71,157,795	\$ 33,947,413
Sales Taxes	-	-	-	-	2,068,852	1,214,810	92,024,458	67,817,163
Other	32,325,000	20,573,192	7,013,119	5,953,994	73,585,737	29,232,559	239,181,510	157,853,734
Cash Transfers	-	1,730,407	-	-	42,400,909	30,124,189	46,049,407	33,599,182
Total appropriated revenues and cash transfers in Trust, agency, and collector funds	\$ 50,225,000	\$ 31,882,634	\$ 7,013,119	\$ 5,953,994	\$ 142,834,397	\$ 72,819,083	\$ 448,413,170	\$ 293,217,492
Total revenues and cash transfers in		\$ 31,882,634		\$ 5,953,994		\$ 4,510,207,754		\$ 4,510,207,754
						\$ 4,583,026,837		\$ 4,803,425,246
<b>Expenditures:</b>								
Personnel	\$ 36,307,566	\$ 23,526,632	\$ 841,039	\$ 390,439	\$ 65,613,330	\$ 35,590,324	\$ 271,514,151	\$ 178,517,818
Commodities	2,438,229	1,145,867	66,100	20,895	2,372,838	941,620	22,025,822	11,908,909
Contractual	9,031,854	4,826,074	14,911,132	3,647,511	96,610,494	27,375,991	177,315,850	63,119,171
Capital outlay	8,044,542	1,669,682	3,855,600	658,385	50,202,382	10,170,169	108,785,898	18,300,509
Bond and debt service	-	-	-	-	31,583,737	17,053,223	34,096,264	17,383,915
Cash Transfers	-	1,730,407	-	-	29,363,833	10,536,332	43,865,517	25,076,314
Total appropriated expenditures and cash transfers out	\$ 55,822,191	\$ 32,898,662	\$ 19,673,871	\$ 4,717,230	\$ 275,746,614	\$ 101,667,659	\$ 657,603,502	\$ 314,306,636
Trust, agency, and collector funds		-		-		3,721,967,640		3,721,967,640
Total expenditures and cash transfers out		\$ 32,898,662		\$ 4,717,230		\$ 3,823,635,299		\$ 4,036,274,276
Excess (deficit) of cash basis revenues over accrual basis expenditures		\$ (1,016,028)		\$ 1,236,764		\$ 759,391,538		\$ 767,150,970
Beginning Cash Balances, December 1, 2013		28,896,947		21,156,636		180,493,287		334,364,535
Accrual Basis Net Change		(800,056)		(265,503)		(3,922,296)		(15,692,391)
Ending Cash Balances, August 31, 2014		\$ 27,080,863		\$ 22,127,897		\$ 935,962,529		\$ 1,085,823,114
Encumbrances at August 31, 2014		(174,013)		(2,490,021)		(22,261,289)		(57,863,533)
Unencumbered Cash Balances, August 31, 2014		\$ 26,906,850		\$ 19,637,876		\$ 913,701,240		\$ 1,027,959,581

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