



# OFFICE OF THE COUNTY AUDITOR

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

421 N. County Farm Road  
Wheaton, Illinois 60187  
(630) 407-6075  
FAX: (630) 407-6076  
[www.dupageco.org/auditor](http://www.dupageco.org/auditor)

**TO:** Chairman Daniel J. Cronin  
Members of the DuPage County Board  
All Elected Officials  
All Department Heads

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

**SUBJECT:** Quarterly Financial Report  
Through The Fiscal Year Ended November 30, 2012

**DATE:** February 7, 2013

In accordance with Chapter 55, Act 5, Section 3-1005, Illinois Compiled Statutes, the following Quarterly Financial Report of the financial operations of DuPage County through November 30, 2012, is presented.

This Report presents a comparison of actual and anticipated revenues, as well as information regarding the amount of appropriations and expenditures for all funds of DuPage County and the Health Department. In addition, this Report includes 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, and expenditures represent amounts at the end of the report period.

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". To supplement the Report, charts have been added comparing Sales Taxes, Personal Property Replacement Taxes, and State Income Tax receipts since fiscal year 2007.



**BOB GROGAN, CPA, CFE, DU PAGE COUNTY AUDITOR**  
 DU PAGE COUNTY QUARTERLY FINANCIAL REPORT  
 THROUGH THE FISCAL YEAR ENDED NOVEMBER 30, 2012

	General Fund		Convalescent Center Operating Fund		Public Works Bond Fund		Local Gasoline Tax Fund		Health Department 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	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	\$ 28,881,196	\$ 27,750,726	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,900,000	\$ 17,952,357	\$ 22,055,000	\$ 21,943,086	\$ 68,836,196	\$ 67,646,168
Sales Taxes	82,207,333	82,771,077	-	-	-	-	-	-	-	-	1,769,674	2,081,093	83,977,007	84,852,170
Other	57,396,349	55,490,373	37,998,019	36,140,118	21,054,512	26,831,173	22,997,194	22,860,574	29,734,819	24,718,826	154,223,645	94,330,289	323,404,538	260,371,353
Cash Transfers	822,587	791,112	2,400,000	2,400,000	-	-	-	-	-	-	18,661,976	19,885,995	21,884,563	23,077,107
Total appropriated revenues and cash transfers in	\$ 169,307,465	\$ 166,803,287	\$ 40,398,019	\$ 38,540,118	\$ 21,054,512	\$ 26,831,173	\$ 22,997,194	\$ 22,860,574	\$ 47,634,819	\$ 42,671,184	\$ 196,710,295	\$ 138,240,463	\$ 498,102,304	\$ 435,946,799
Trust, agency, and collector funds		-		-		-		-		-		6,042,704,532		6,042,704,532
Unbudgeted Cash Transfers		3,526		-		-		-		-		803,898		807,424
Total revenues and cash transfers in	\$ 169,307,465	\$ 166,806,813	\$ 40,398,019	\$ 38,540,118	\$ 21,054,512	\$ 26,831,173	\$ 22,997,194	\$ 22,860,574	\$ 47,634,819	\$ 42,671,184	\$ 196,710,295	\$ 138,240,463	\$ 498,102,304	\$ 435,946,799
<b>Expenditures:</b>														
Personnel	\$ 106,551,453	\$ 104,839,645	\$ 25,271,033	\$ 24,694,339	\$ 7,718,258	\$ 6,823,928	\$ 9,975,401	\$ 8,584,685	\$ 35,293,303	\$ 32,209,972	\$ 65,382,062	\$ 47,269,971	\$ 250,191,510	\$ 224,422,539
Commodities	5,255,962	4,790,067	5,216,839	4,611,290	1,869,700	1,606,033	5,936,450	3,958,429	2,287,984	1,295,422	4,032,376	1,891,334	24,599,311	18,152,575
Contractual	40,030,813	37,042,860	3,513,935	2,732,196	9,992,855	8,707,552	6,123,100	3,727,874	7,837,419	6,017,383	120,320,101	43,446,121	187,818,223	101,673,986
Capital outlay	3,712,594	3,522,907	1,124,700	410,766	7,674,495	4,700,717	13,926,512	4,050,972	2,916,210	1,641,999	106,794,207	33,967,529	136,148,718	48,294,890
Bond and debt service	-	-	-	-	2,100,824	2,096,758	-	-	-	-	16,981,061	16,980,108	19,081,885	19,076,866
Cash Transfers	15,656,643	15,655,303	-	-	-	-	-	-	-	-	7,363,833	7,349,500	23,020,476	23,004,803
Total appropriated expenditures and cash transfers out	\$ 171,207,465	\$ 165,850,781	\$ 35,126,507	\$ 32,448,591	\$ 29,356,132	\$ 23,934,988	\$ 35,961,463	\$ 20,321,959	\$ 48,334,916	\$ 41,164,777	\$ 320,873,640	\$ 150,904,563	\$ 640,860,123	\$ 434,625,660
Trust, agency, and collector funds		-		-		-		-		-		6,044,012,017		6,044,012,017
Non-Appropriated Cash Transfers / Other		81,242		-		2,593,948 *		-		25,351		1,201,738		3,902,279
Total expenditures and cash transfers out	\$ 171,207,465	\$ 165,932,024	\$ 35,126,507	\$ 32,448,591	\$ 29,356,132	\$ 26,528,936	\$ 35,961,463	\$ 20,321,959	\$ 48,334,916	\$ 41,190,128	\$ 320,873,640	\$ 150,904,563	\$ 640,860,123	\$ 434,625,660
Excess (deficit) of cash basis revenues over accrual basis expenditures		\$ 874,789		\$ 6,091,527		\$ 302,237		\$ 2,538,615		\$ 1,481,056		\$ (14,369,424)		\$ (3,081,201)
Beginning Cash Balances, December 1, 2012		53,381,704		(2,872,237)		9,969,588		7,633,862		21,408,646		234,100,333		323,621,895
Prior year expenditures paid in current year		(10,116,146)		(2,442,640)		(711,209)		(1,228,194)		(3,286,923)		(8,966,980)		(26,752,092)
Current year expenditures payable next year		9,548,883		1,591,672		1,107,131		923,151		2,210,603		14,843,456		30,224,896
Ending Cash Balances, November 30, 2012		\$ 53,689,231		\$ 2,368,322		\$ 10,667,746		\$ 9,867,433		\$ 21,813,381		\$ 225,607,384		\$ 324,013,498

**NOTES:**

- 1) Revenues are reported using the cash basis and expenditures are reported using the accrual basis.
  - 2) Budgeted Revenues are obtained from the Finance Department's FY 2012 Financial Plan as originally passed by the County Board on November 22, 2011.  
Budgeted Expenditures are obtained from the Finance Department's final Summary Listing of Obligations vs Budget by Expenditure Category Report as of the Fiscal Year Ended November 30, 2012.
  - 3) For presentation purposes, cash transfers shown may be reflected in the revenues of more than one fund.
  - 4) Some differences due to rounding.
- \* Cash transfer out from the Public Works Bond Fund is a debt payment to the DuPage Water Commission.

**BOB GROGAN, CPA, CFE, DU PAGE COUNTY AUDITOR**  
**DU PAGE COUNTY QUARTERLY FINANCIAL REPORT**  
**THROUGH THE FISCAL YEAR ENDED NOVEMBER 30, 2012**

**FISCAL YEAR TO DATE**  
**TOP 5 REVENUES BY SOURCE**  
**COUNTY BOARD APPROPRIATED FUNDS ONLY**

<u>Revenue Source Department</u>	<u>Revenue Type</u>	<u>FY2012</u>	<u>FY2011</u>
Corporate Fund - County Board	RTA Sales Tax	\$43,124,378	\$41,479,335
Convalescent Center Operating Fund	Patient Care	\$35,433,136	\$22,696,789
Corporate Fund - County Board	Supplemental Sales Tax	\$34,370,332	\$33,238,594
Corporate Fund - County Board	Real Estate Taxes	\$23,070,144	\$22,988,523
Public Works Bond Fund	Sewer and Water Services	\$19,164,526	\$17,487,833

**FISCAL YEAR TO DATE**  
**TOP 5 EXPENDITURES BY CATEGORY**  
**COUNTY BOARD APPROPRIATED FUNDS ONLY**

<u>Expenditure Source Department</u>	<u>Expenditure Category</u>	<u>FY2012</u>	<u>FY2011</u>
General Fund - County Sheriff	Personnel	\$37,180,159	\$36,299,376
Convalescent Center Operating Fund	Personnel	\$24,694,339	\$22,887,179
Illinois Municipal Retirement Fund	Personnel	\$19,802,768	\$18,354,843
General Fund - Special Accounts	Contractual	\$16,299,259	\$15,367,696
General Fund - Insurance	Personnel	\$12,850,003	\$12,177,556

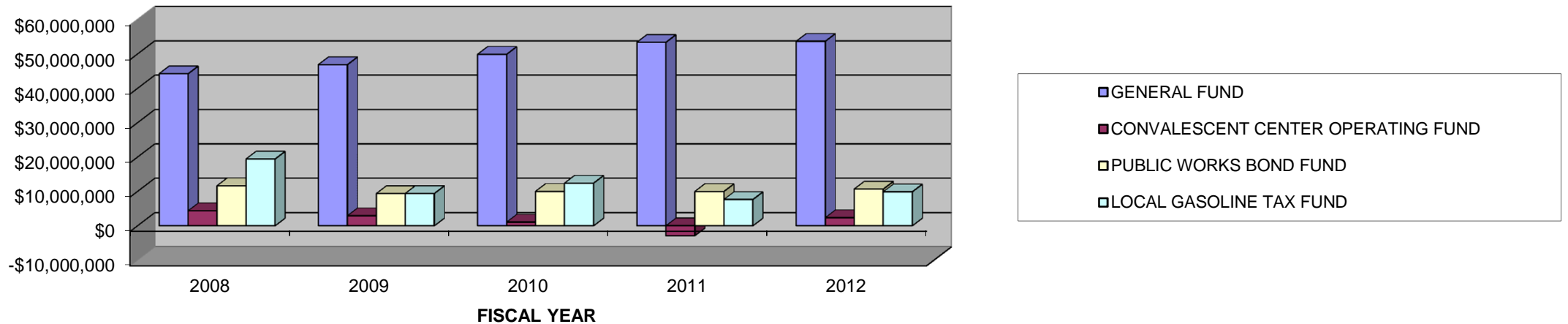
**FISCAL YEAR TO DATE**  
**TOP 5 FUNDS BY TOTAL REVENUES**  
**EXCLUDING OPERATING SUBSIDIES AND CASH TRANSFERS IN**  
**COUNTY BOARD APPROPRIATED FUNDS ONLY**

<u>Fund Total Revenues</u>	<u>FY2012</u>	<u>FY2011</u>
General Fund	\$166,012,175	\$162,424,644
Convalescent Center Operating Fund	\$36,140,118	\$23,444,910
Public Works Bond Fund	\$26,831,173	\$19,606,093
Local Gasoline Tax Fund	\$22,860,574	\$23,320,818
Ill. Dept. of Commerce & Economic Opportunity Grant Fund	\$15,095,318	\$16,094,435

**FISCAL YEAR TO DATE**  
**TOP 5 FUNDS BY TOTAL EXPENDITURES**  
**EXCLUDING CASH TRANSFERS OUT**  
**COUNTY BOARD APPROPRIATED FUNDS ONLY**

<u>Fund Total Expenditures</u>	<u>FY2012</u>	<u>FY2011</u>
General Fund	\$150,195,478	\$146,976,087
Convalescent Center Operating Fund	\$32,448,591	\$30,707,307
Public Works Bond Fund	\$23,934,988	\$19,764,568
Local Gasoline Tax Fund	\$20,321,959	\$27,583,408
Illinois Municipal Retirement Fund	\$19,802,768	\$18,354,843

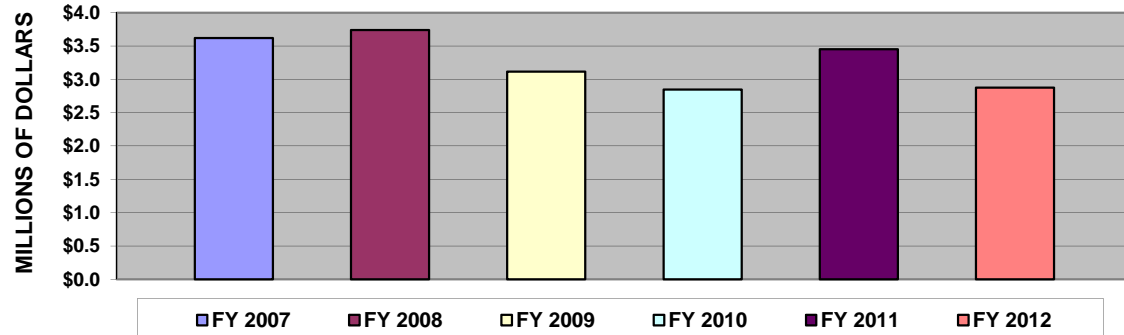
**FISCAL YEAR ENDING CASH BALANCES**  
**FOR SELECTED FUNDS**  
**FY2008 - FY2012**



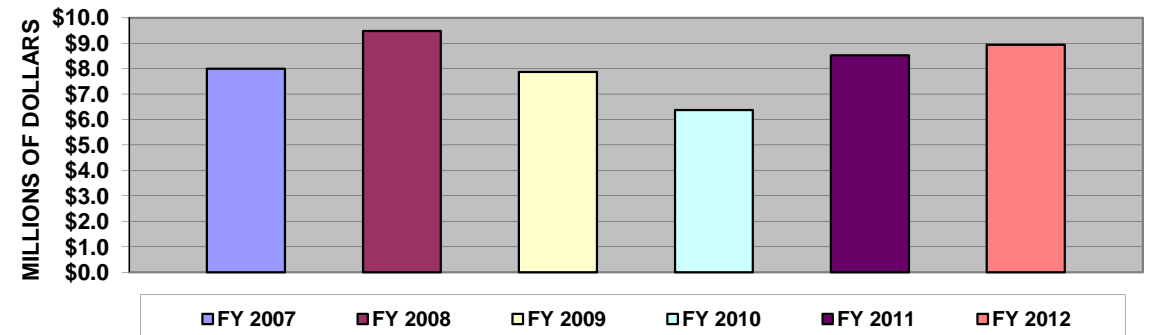
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**DU PAGE COUNTY QUARTERLY FINANCIAL REPORT**  
**THROUGH THE FISCAL YEAR ENDED NOVEMBER 30, 2012**

**COMPARISON OF TAX RECEIPTS DEPOSITED DURING FISCAL YEARS 2007 THROUGH 2012**

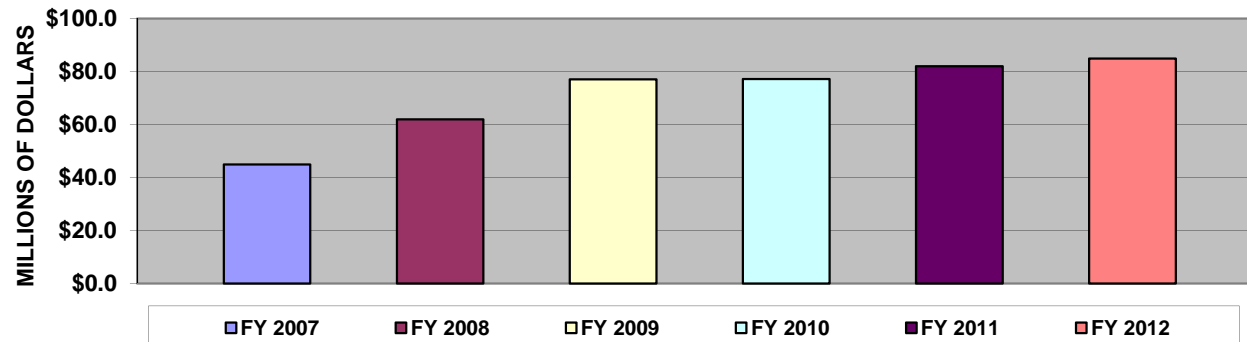
**PERSONAL PROPERTY REPLACEMENT TAXES  
 YEAR-TO-DATE RECEIPTS  
 THROUGH THE FOURTH QUARTERS OF FY 2007 - FY 2012**



**STATE INCOME TAXES  
 YEAR-TO-DATE RECEIPTS  
 THROUGH THE FOURTH QUARTERS OF FY 2007 - FY 2012**



**ALL SALES TAXES COMBINED\*  
 YEAR-TO-DATE RECEIPTS  
 THROUGH THE FOURTH QUARTERS OF FY 2007 - FY 2012**

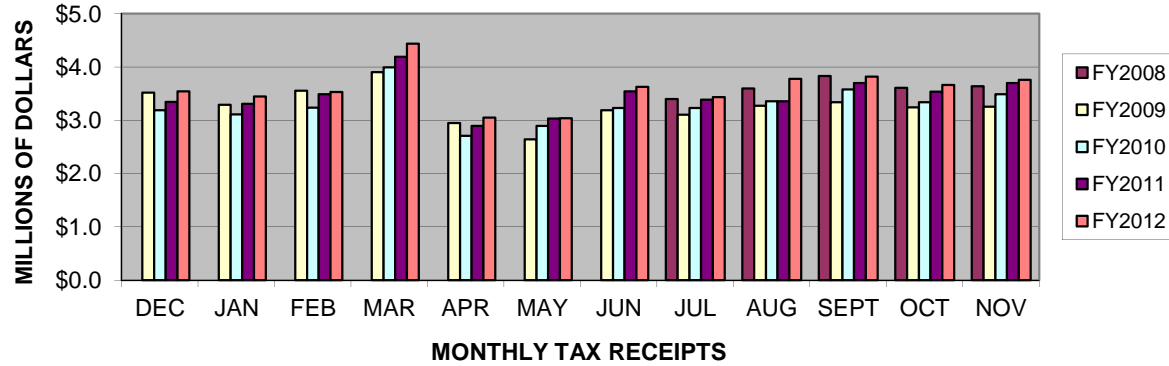


\* NOTE: RTA SALES TAXES WERE FIRST RECEIVED IN JULY 2008.

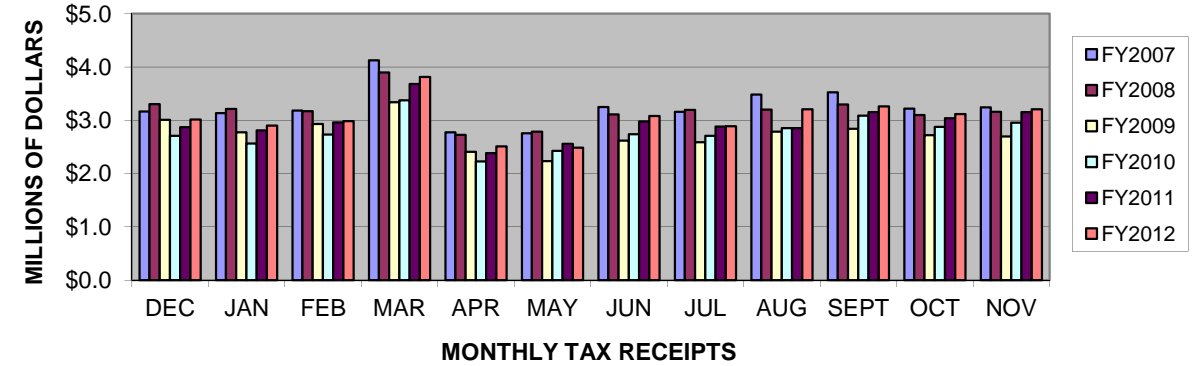
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**DU PAGE COUNTY QUARTERLY FINANCIAL REPORT**  
**THROUGH THE FISCAL YEAR ENDED NOVEMBER 30, 2012**

**COMPARISON OF MONTHLY SALES TAX RECEIPTS FOR THE FISCAL YEARS 2007 THROUGH 2012**

**RTA SALES TAX\***

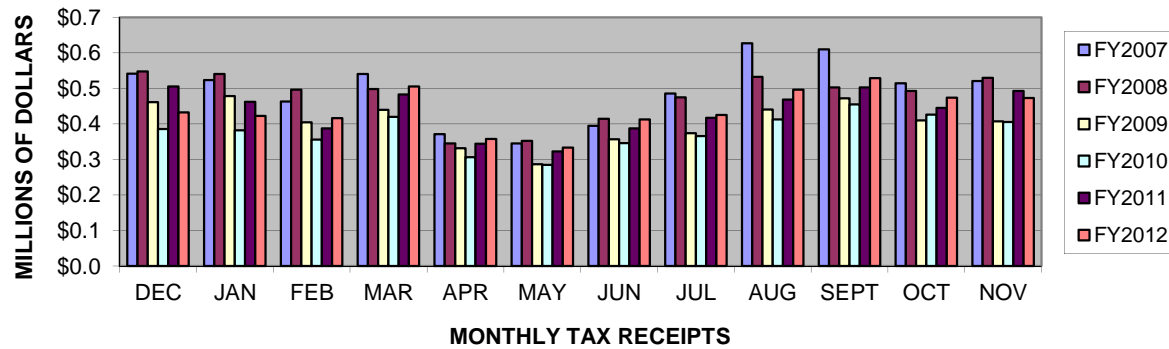


**SUPPLEMENTAL SALES TAX**



\* **NOTE:** RTA SALES TAXES WERE FIRST RECEIVED IN JULY 2008.

**UNINCORPORATED COUNTY SALES TAX**



**ALL SALES TAXES COMBINED**

