



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

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 Quarter Ended August 31, 2013

DATE: September 27, 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 August 31, 2013, is presented.

This Report presents 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, 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, expenditures, and encumbrance amounts, 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 2009.



BOB GROGAN, CPA, CFE, DU PAGE COUNTY AUDITOR
 DU PAGE COUNTY QUARTERLY FINANCIAL REPORT
 THROUGH THE FISCAL YEAR ENDED AUGUST 31, 2013

	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
Revenues:														
Property Taxes	\$ 28,878,896	\$ 12,282,289	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,900,000	\$ 9,541,988	\$ 21,882,000	\$ 11,655,967	\$ 68,660,896	\$ 33,480,244
Sales Taxes	84,673,553	64,115,068	-	-	-	-	-	-	-	-	1,678,260	1,559,068	86,351,813	65,674,136
Other	54,922,167	43,338,156	32,585,781	22,373,910	24,599,685	17,346,205	23,020,101	15,640,373	29,965,000	26,736,594	117,084,765	70,254,416	282,177,499	195,689,654
Cash Transfers	344,000	876	2,400,000	1,600,000	-	-	-	-	-	-	18,663,476	17,978,034	21,407,476	19,578,910
Total appropriated revenues and cash transfers in	\$ 168,818,616	\$ 119,736,389	\$ 34,985,781	\$ 23,973,910	\$ 24,599,685	\$ 17,346,205	\$ 23,020,101	\$ 15,640,373	\$ 47,865,000	\$ 36,278,582	\$ 159,308,501	\$ 101,447,485	\$ 458,597,684	\$ 314,422,944
Trust, agency, and collector funds		-		-		-		-		-		5,252,500,481		5,252,500,481
Unbudgeted Cash Transfers		-		-		-		-		-		2,446,187		2,446,187
Total revenues and cash transfers in	\$ 168,818,616	\$ 119,736,389	\$ 34,985,781	\$ 23,973,910	\$ 24,599,685	\$ 17,346,205	\$ 23,020,101	\$ 15,640,373	\$ 47,865,000	\$ 36,278,582	\$ 159,308,501	\$ 101,447,485	\$ 458,597,684	\$ 314,422,944
Expenditures:														
Personnel	\$ 120,482,860	\$ 87,325,301	\$ 25,042,697	\$ 18,011,295	\$ 8,009,127	\$ 5,575,616	\$ 9,890,638	\$ 6,864,456	\$ 35,262,564	\$ 23,246,462	\$ 57,937,719	\$ 33,684,140	\$ 256,625,605	\$ 174,707,270
Commodities	5,049,065	2,913,805	5,187,251	2,708,653	1,927,705	1,042,270	4,792,750	1,868,886	2,188,201	835,731	2,833,162	860,070	21,978,134	10,229,416
Contractual	26,359,089	14,893,749	4,044,556	1,583,210	10,751,076	6,932,741	6,037,378	1,565,133	8,069,799	4,875,998	97,944,507	25,703,979	153,206,405	55,554,811
Capital outlay	3,227,959	346,177	687,560	54,122	2,373,930	994,198	12,377,236	2,385,650	3,361,703	923,189	98,378,238	27,888,141	120,406,626	32,591,477
Bond and debt service	-	-	-	-	2,439,915	2,048,938	-	-	-	-	17,126,371	17,088,393	19,566,286	19,137,331
Cash Transfers	13,699,643	12,184,486	-	-	-	-	-	-	-	-	7,363,833	7,357,000	21,063,476	19,541,486
Total appropriated expenditures and cash transfers out	\$ 168,818,616	\$ 117,663,518	\$ 34,962,064	\$ 22,357,281	\$ 25,501,753	\$ 16,593,763	\$ 33,098,002	\$ 12,684,125	\$ 48,882,267	\$ 29,881,381	\$ 281,583,830	\$ 112,581,723	\$ 592,846,532	\$ 311,761,791
Trust, agency, and collector funds		-		-		-		-		-		4,503,419,856		4,503,419,856
Non-Appropriated Cash Transfers / Other		2,444,713 *		-		-		-		42,331		194,660		2,681,705
Total expenditures and cash transfers out	\$ 168,818,616	\$ 120,108,231	\$ 34,962,064	\$ 22,357,281	\$ 25,501,753	\$ 16,593,763	\$ 33,098,002	\$ 12,684,125	\$ 48,882,267	\$ 29,923,712	\$ 281,583,830	\$ 112,776,383	\$ 592,846,532	\$ 314,443,496
Excess (deficit) of cash basis revenues over accrual basis expenditures		\$ (371,842)		\$ 1,616,630		\$ 752,442		\$ 2,956,248		\$ 6,354,870		\$ 740,197,913		\$ 751,506,260
Beginning Cash Balances, December 1, 2012		53,689,231		2,368,322		10,667,746		9,867,433		21,813,381		225,607,384		324,013,498
Prior year expenditures paid in current year		(9,548,724)		(1,591,439)		(1,107,131)		(923,151)		(2,196,503)		(14,842,441)		(30,209,389)
Current year expenditures payable next year		-		-		-		-		-		-		-
Ending Cash Balances, August 31, 2013	\$ 43,768,664		\$ 2,393,512		\$ 10,313,057		\$ 11,900,531		\$ 25,971,749		\$ 950,962,856		\$ 1,045,310,369	
Encumbrances at August 31, 2013	(7,556,773)		(3,100,887)		(2,677,463)		(8,716,498)		(351,130)		(74,102,910)		(96,505,661)	
Unencumbered Cash Balances, August 31, 2013	\$ 36,211,891		\$ (707,375)		\$ 7,635,594		\$ 3,184,032		\$ 25,620,619		\$ 876,859,946		\$ 948,804,708	

NOTES:

- 1) Revenues and expenditures are reported using the cash basis.
 - 2) Budgeted Revenues are obtained from the Finance Department's FY 2013 Financial Plan as originally passed by the County Board on November 27, 2012. Budgeted Expenditures are obtained from the Finance Department's Summary Listing of Obligations vs Budget by Expenditure Category Report as of the Quarter Ended August 31, 2013.
 - 3) For presentation purposes, cash transfers shown may be reflected in the revenues of more than one fund.
 - 4) Expenditure amounts for the Health Department funds were obtained from the Treasurer's Trial Balance.
 - 5) Some differences due to rounding.
- * The General Fund has transferred \$2,408,250 to the Children's Center Facility Construction Fund in FY 2013. These transfers are not covered by any current annual appropriation, rather they are done in accordance with Resolution FI-0084-11.

BOB GROGAN, CPA, CFE, DU PAGE COUNTY AUDITOR
DU PAGE COUNTY QUARTERLY FINANCIAL REPORT
THROUGH THE QUARTER ENDED AUGUST 31, 2013

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

<u>Revenue Source Department</u>	<u>Revenue Type</u>	<u>3Qs FY2013</u>	<u>3Qs FY2012</u>
Corporate Fund - County Board	RTA Sales Tax	\$33,163,576	\$31,885,146
Corporate Fund - County Board	Supplemental Sales Tax	\$26,668,557	\$25,302,494
Convalescent Center Operating Fund	Patient Care	\$21,888,661	\$27,726,720
Public Works Bond Fund	Sewer and Water Services	\$14,747,986	\$13,654,676
Local Gasoline Tax Fund	Gasoline Taxes	\$12,892,025	\$14,088,246

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

<u>Expenditure Source Department</u>	<u>Expenditure Category</u>	<u>3Qs FY2013</u>	<u>3Qs FY2012</u>
General Fund - County Sheriff	Personnel	\$26,044,454	\$26,157,338
Convalescent Center Operating Fund	Personnel	\$18,011,295	\$17,832,602
General Obligation 2010 Bond Project Fund	Capital Outlay	\$16,062,220	\$3,993,517
Illinois Municipal Retirement Fund	Personnel	\$13,743,381	\$13,215,665
General Fund - Special Accounts	Personnel	\$12,919,359	\$12,596,998

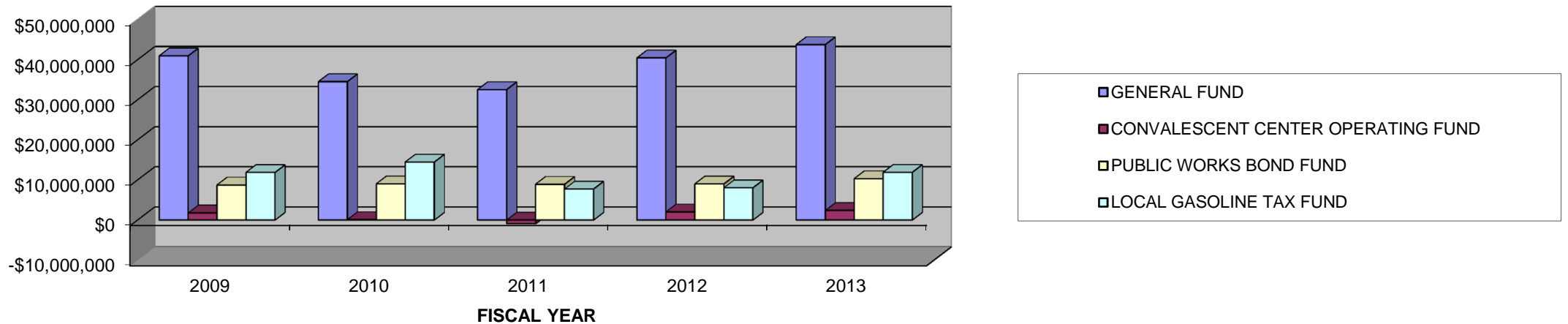
FISCAL YEAR TO DATE
TOP 5 FUNDS BY TOTAL REVENUES
EXCLUDING OPERATING SUBSIDIES AND CASH TRANSFERS IN
COUNTY BOARD APPROPRIATED FUNDS ONLY

<u>Fund Total Revenues</u>	<u>3Qs FY2013</u>	<u>3Qs FY2012</u>
General Fund	\$119,735,513	\$115,943,828
Convalescent Center Operating Fund	\$22,373,910	\$28,271,444
Public Works Bond Fund	\$17,346,205	\$19,482,121
Local Gasoline Tax Fund	\$15,640,373	\$16,745,007
Ill. Dept. of Commerce & Economic Opportunity Grant Fund	\$9,247,419	\$12,377,942

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>3Qs FY2013</u>	<u>3Qs FY2012</u>
General Fund	\$105,479,032	\$106,842,315
Convalescent Center Operating Fund	\$22,357,281	\$22,518,620
General Obligation 2010 Bond Project Fund	\$17,170,035	\$4,876,685
Public Works Bond Fund	\$16,593,763	\$17,139,914
Illinois Municipal Retirement Fund	\$13,743,381	\$13,215,665

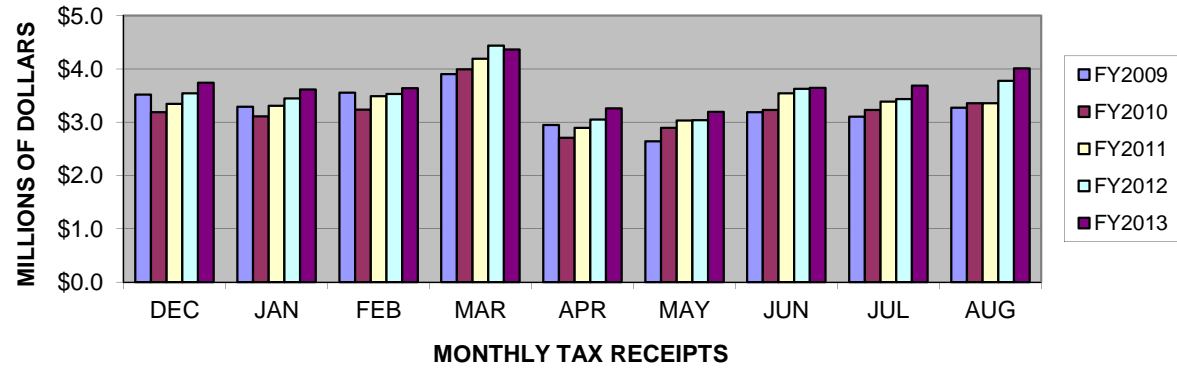
THIRD QUARTER ENDING CASH BALANCES
FOR SELECTED FUNDS
FY2009 - FY2013



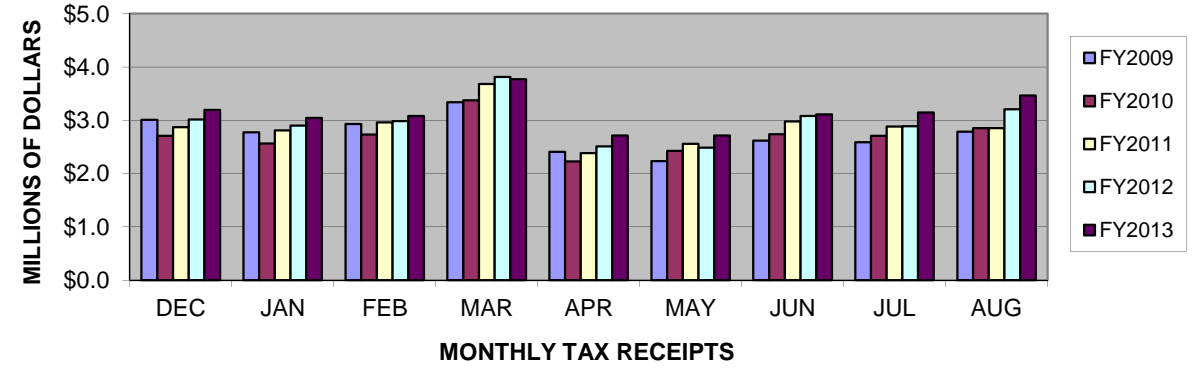
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DU PAGE COUNTY QUARTERLY FINANCIAL REPORT
THROUGH THE QUARTER ENDED AUGUST 31, 2013

COMPARISON OF MONTHLY SALES TAX RECEIPTS FOR THE FISCAL YEARS 2009 THROUGH 2013

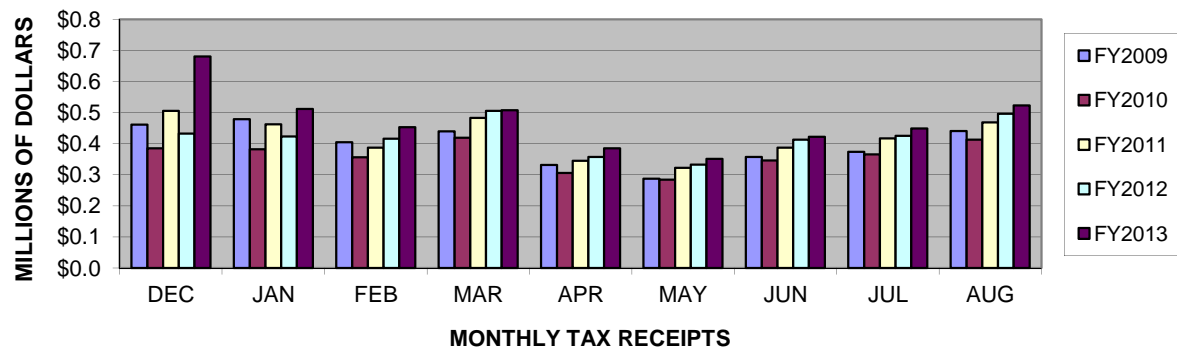
RTA SALES TAX



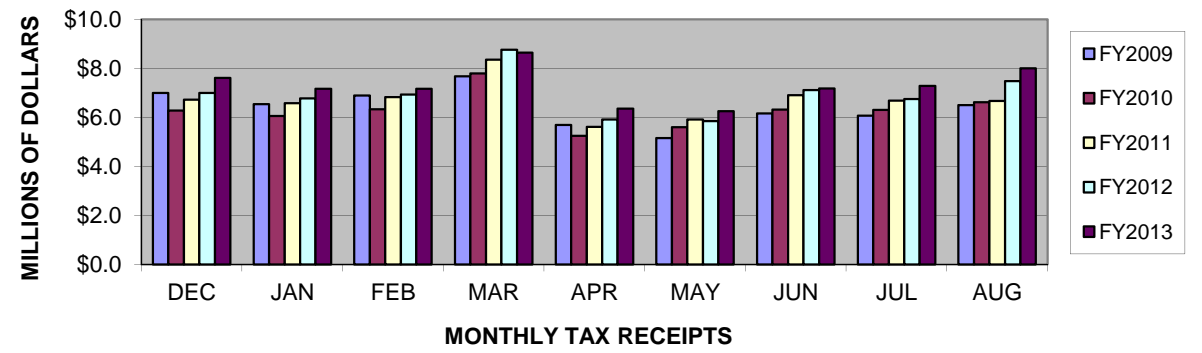
SUPPLEMENTAL SALES TAX



UNINCORPORATED COUNTY SALES TAX



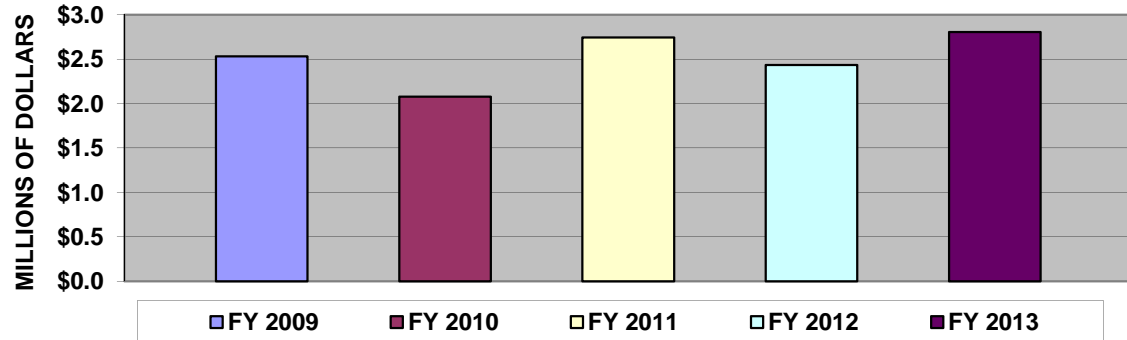
ALL SALES TAXES COMBINED



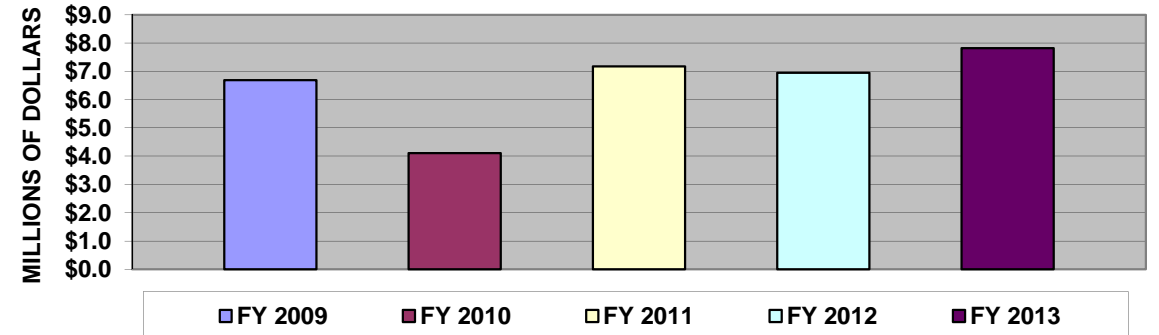
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DU PAGE COUNTY QUARTERLY FINANCIAL REPORT
THROUGH THE QUARTER ENDED AUGUST 31, 2013

COMPARISON OF TAX RECEIPTS DEPOSITED DURING FISCAL YEARS 2009 THROUGH 2013

**PERSONAL PROPERTY REPLACEMENT TAXES
YEAR-TO-DATE RECEIPTS
THROUGH THE THIRD QUARTERS OF FY 2009 - FY 2013**



**STATE INCOME TAXES
YEAR-TO-DATE RECEIPTS
THROUGH THE THIRD QUARTERS OF FY 2009 - FY 2013**



**ALL SALES TAXES COMBINED
YEAR-TO-DATE RECEIPTS
THROUGH THE THIRD QUARTERS OF FY 2009 - FY 2013**

