



OFFICE OF THE COUNTY AUDITOR

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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 February 28, 2013

DATE: April 10, 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 February 28, 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 FEBRUARY 28, 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	\$ 324,876	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,900,000	\$ 252,343	\$ 21,882,000	\$ 308,387	\$ 68,660,896	\$ 885,606
Sales Taxes	84,673,553	21,434,426	-	-	-	-	-	-	-	-	1,678,260	517,745	86,351,813	21,952,171
Other	54,922,167	12,719,476	32,585,781	7,297,410	24,599,685	6,075,680	23,020,101	5,239,009	29,965,000	6,162,246	117,084,765	27,220,446	282,177,499	64,714,266
Cash Transfers	344,000	1	2,400,000	-	-	-	-	-	-	-	18,663,476	16,140,358	21,407,476	16,140,358
Total appropriated revenues and cash transfers in	\$ 168,818,616	\$ 34,478,779	\$ 34,985,781	\$ 7,297,410	\$ 24,599,685	\$ 6,075,680	\$ 23,020,101	\$ 5,239,009	\$ 47,865,000	\$ 6,414,590	\$ 159,308,501	\$ 44,186,935	\$ 458,597,684	\$ 103,692,401
Trust, agency, and collector funds	-	-	-	-	-	-	-	-	-	-	-	25,767,561	-	25,767,561
Unbudgeted Cash Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues and cash transfers in	\$ 34,478,779	\$ 34,478,779	\$ 7,297,410	\$ 7,297,410	\$ 6,075,680	\$ 6,075,680	\$ 5,239,009	\$ 5,239,009	\$ 6,414,590	\$ 6,414,590	\$ 69,954,496	\$ 69,954,496	\$ 129,459,963	\$ 129,459,963
Expenditures:														
Personnel	\$ 120,598,151	\$ 29,100,050	\$ 24,957,697	\$ 5,512,258	\$ 7,926,527	\$ 1,853,073	\$ 9,890,638	\$ 2,322,719	\$ 35,590,414	\$ 6,442,783	\$ 53,082,612	\$ 9,735,267	\$ 252,046,039	\$ 54,966,150
Commodities	4,988,198	716,546	5,122,251	587,699	1,905,705	278,575	4,792,750	324,418	1,912,213	153,168	2,673,975	182,323	21,395,092	2,242,729
Contractual	26,304,916	4,351,744	4,191,556	274,622	11,129,606	2,386,252	6,037,378	375,305	7,820,363	1,335,651	77,824,375	8,323,821	133,308,194	17,047,395
Capital outlay	3,227,708	78,871	690,560	32,015	2,100,000	74,676	12,377,236	697,339	3,559,382	287,165	97,557,545	8,718,812	119,512,431	9,888,878
Bond and debt service	-	-	-	-	2,439,915	1,411,631	-	-	-	-	17,125,389	11,849,532	19,565,304	13,261,164
Cash Transfers	13,699,643	8,760,803	-	-	-	-	-	-	-	-	7,363,833	7,357,000	21,063,476	16,117,803
Total appropriated expenditures and cash transfers out	\$ 168,818,616	\$ 43,008,014	\$ 34,962,064	\$ 6,406,594	\$ 25,501,753	\$ 6,004,207	\$ 33,098,002	\$ 3,719,781	\$ 48,882,372	\$ 8,218,767	\$ 255,627,729	\$ 46,166,754	\$ 566,890,536	\$ 113,524,118
Trust, agency, and collector funds	-	-	-	-	-	-	-	-	-	-	-	58,839,733	-	58,839,733
Non-Appropriated Cash Transfers / Other	-	22,560	-	-	-	-	-	-	-	887	-	1	-	23,447
Total expenditures and cash transfers out	\$ 43,030,574	\$ 43,030,574	\$ 6,406,594	\$ 6,406,594	\$ 6,004,207	\$ 6,004,207	\$ 3,719,781	\$ 3,719,781	\$ 8,219,654	\$ 8,219,654	\$ 105,006,488	\$ 105,006,488	\$ 172,387,299	\$ 172,387,299
Excess (deficit) of cash basis revenues over accrual basis expenditures		\$ (8,551,795)		\$ 890,815		\$ 71,472		\$ 1,519,228		\$ (1,805,064)		\$ (35,051,992)		\$ (42,927,336)
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		(9,548,763)		(1,591,439)		(1,107,131)		(923,151)		(2,196,503)		(14,843,456)		(30,210,443)
Current year expenditures payable next year		-		-		-		-		-		-		-
Ending Cash Balances, February 28, 2013		\$ 35,588,672		\$ 1,667,698		\$ 9,632,088		\$ 10,463,511		\$ 17,811,814		\$ 175,711,936		\$ 250,875,719
Encumbrances at February 28, 2013		(11,326,621)		(4,338,261)		(2,956,834)		(10,437,254)		(267,345)		(81,498,021)		(110,824,336)
Unencumbered Cash Balances, February 28, 2013		\$ 24,262,051		\$ (2,670,563)		\$ 6,675,254		\$ 26,256		\$ 17,544,470		\$ 94,213,916		\$ 140,051,383

- 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 February 28, 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.

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DU PAGE COUNTY QUARTERLY FINANCIAL REPORT
THROUGH THE QUARTER ENDED FEBRUARY 28, 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>1Qs FY2013</u>	<u>1Qs FY2012</u>
Corporate Fund - County Board	RTA Sales Tax	\$10,996,465	\$10,522,143
Corporate Fund - County Board	Supplemental Sales Tax	\$8,792,728	\$8,373,844
Convalescent Center Operating Fund	Patient Care	\$7,140,949	\$11,930,618
Public Works Bond Fund	Sewer and Water Services	\$5,095,702	\$4,709,218
Local Gasoline Tax Fund	Gasoline Taxes	\$4,631,232	\$4,788,535

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

<u>Expenditure Source Department</u>	<u>Expenditure Category</u>	<u>1Qs FY2013</u>	<u>1Qs FY2012</u>
General Fund - County Sheriff	Personnel	\$7,607,098	\$7,738,321
General Fund - Special Accounts	Personnel	\$5,929,451	\$775,573
Convalescent Center Operating Fund	Personnel	\$5,512,258	\$5,268,722
General Obligation 2010 Bond Project Fund	Capital Outlay	\$4,845,202	\$865,840
General Fund - Insurance	Personnel	\$4,380,086	\$4,267,543

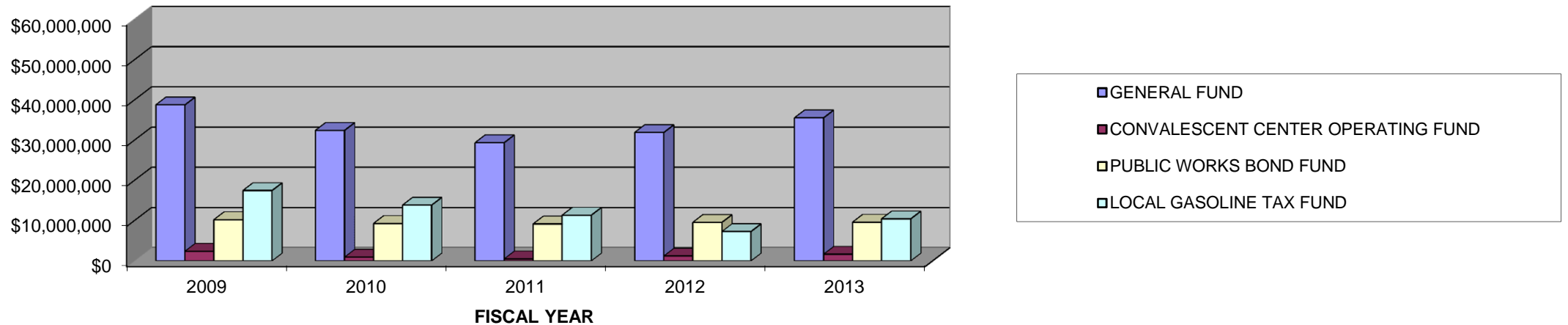
FISCAL YEAR TO DATE
TOP 5 FUNDS BY TOTAL REVENUES
EXCLUDING OPERATING SUBSIDIES AND CASH TRANSFERS IN
COUNTY BOARD APPROPRIATED FUNDS ONLY

<u>Fund Total Revenues</u>	<u>1Qs FY2013</u>	<u>1Qs FY2012</u>
General Fund	\$34,478,778	\$32,649,546
Convalescent Center Operating Fund	\$7,297,410	\$12,113,999
Public Works Bond Fund	\$6,075,680	\$5,362,243
Local Gasoline Tax Fund	\$5,239,009	\$5,773,111
Ill. Dept. of Commerce & Economic Opportunity Grant Fund	\$3,315,005	\$3,947,039

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>1Qs FY2013</u>	<u>1Qs FY2012</u>
General Fund	\$34,247,211	\$34,739,072
Convalescent Center Operating Fund	\$6,406,594	\$6,379,380
Public Works Bond Fund	\$6,004,207	\$5,038,415
General Obligation 2010 Bond Project Fund	\$5,000,445	\$1,015,545
Local Gasoline Tax Fund	\$3,719,781	\$4,875,888

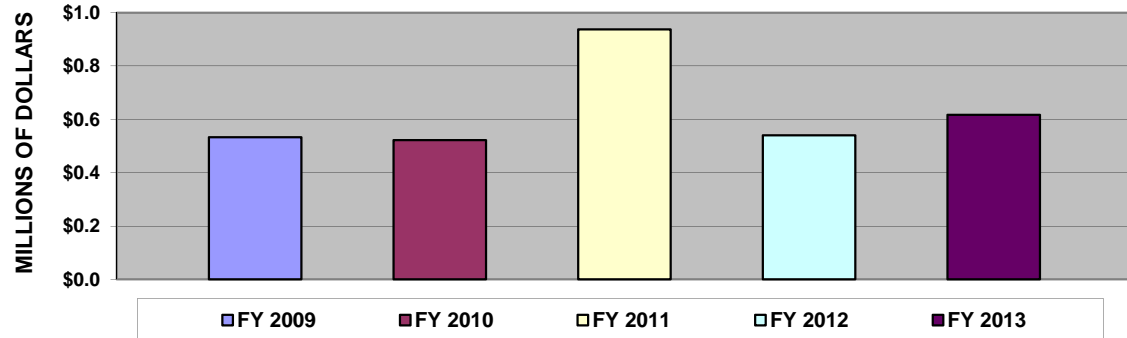
FIRST QUARTER ENDING CASH BALANCES
FOR SELECTED FUNDS
FY2009 - FY2013



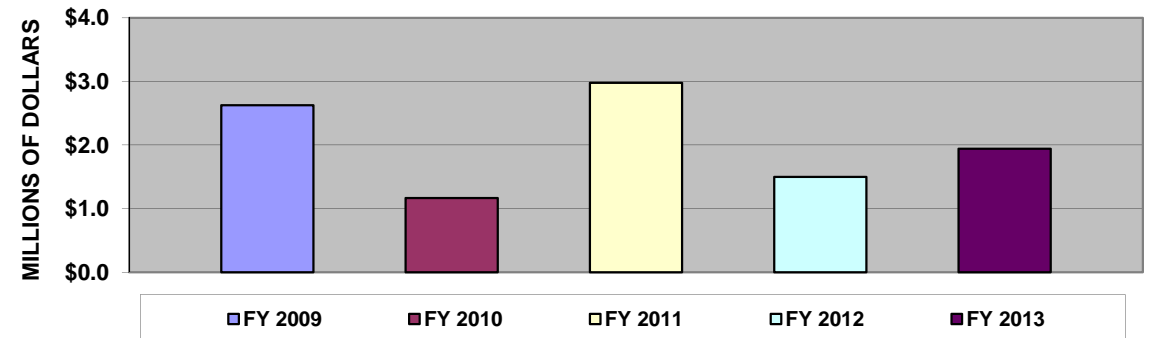
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 DU PAGE COUNTY QUARTERLY FINANCIAL REPORT
 THROUGH THE QUARTER ENDED FEBRUARY 28, 2013

COMPARISON OF TAX RECEIPTS DEPOSITED DURING FISCAL YEARS 2009 THROUGH 2013

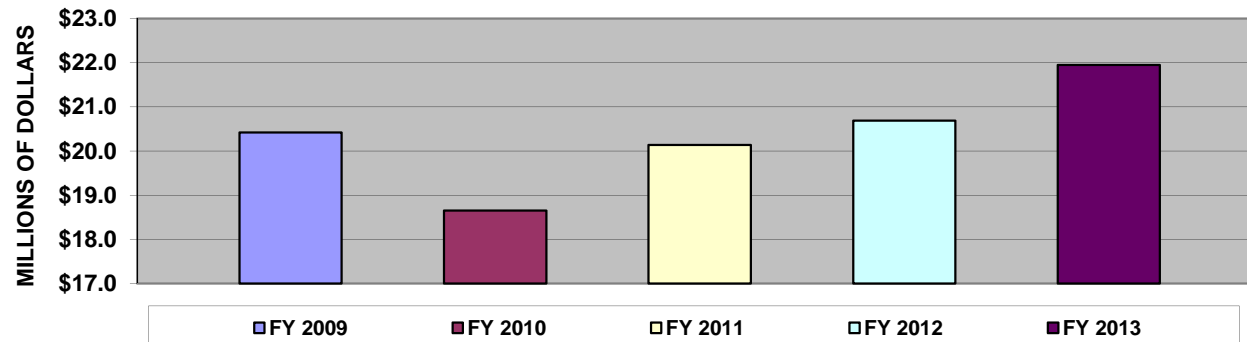
**PERSONAL PROPERTY REPLACEMENT TAXES
 YEAR-TO-DATE RECEIPTS
 THROUGH THE FIRST QUARTERS OF FY 2009 - FY 2013**



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



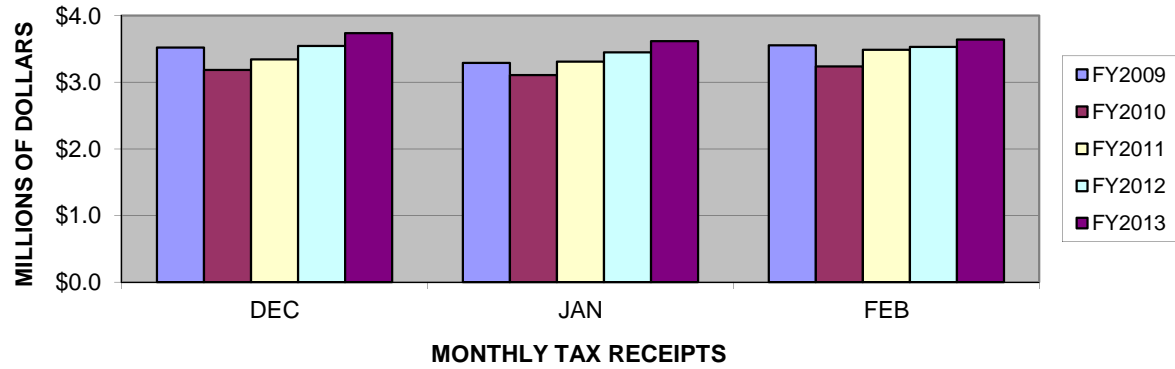
**ALL SALES TAXES COMBINED
 YEAR-TO-DATE RECEIPTS
 THROUGH THE FIRST QUARTERS OF FY 2009 - FY 2013**



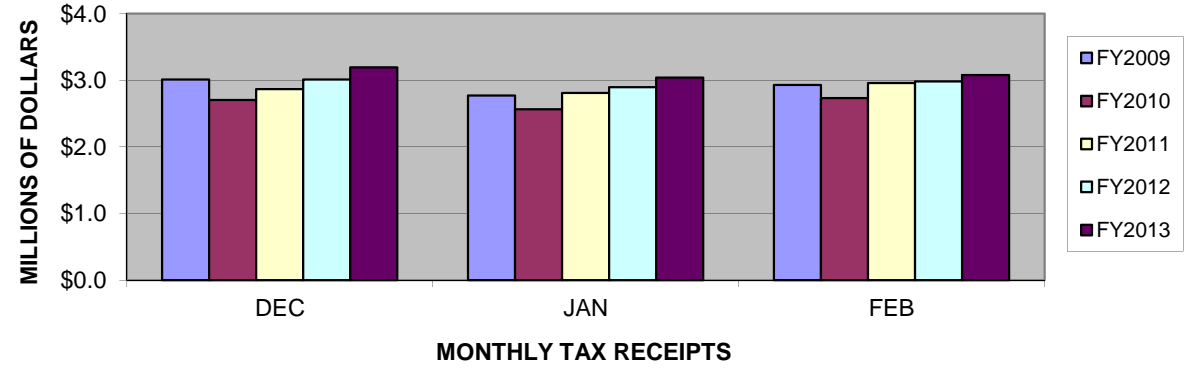
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 THROUGH THE QUARTER ENDED FEBRUARY 28, 2013

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

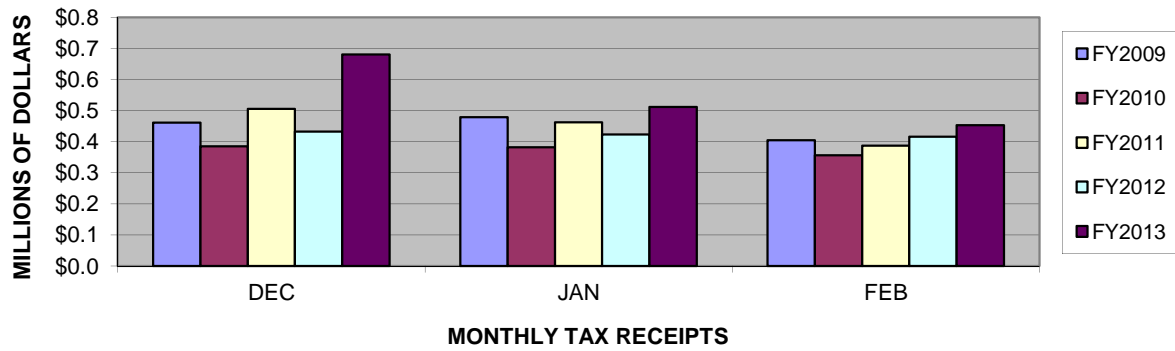
RTA SALES TAX



SUPPLEMENTAL SALES TAX



UNINCORPORATED COUNTY SALES TAX



ALL SALES TAXES COMBINED

