



# 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 Quarter Ended May 31, 2013

DATE: July 3, 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 May 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 MAY 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
<b>Revenues:</b>														
Property Taxes	\$ 28,878,896	\$ 326,491	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,900,000	\$ 253,602	\$ 21,882,000	\$ 309,927	\$ 68,660,896	\$ 890,020
Sales Taxes	84,673,553	42,171,776	-	-	-	-	-	-	-	-	1,678,260	1,038,406	86,351,813	43,210,183
Other	54,922,167	27,817,704	32,585,781	15,572,419	24,599,685	11,099,571	23,020,101	10,753,324	29,965,000	18,938,908	117,084,765	51,690,939	282,177,499	135,872,865
Cash Transfers	344,000	1	2,400,000	1,200,000	-	-	-	-	-	-	18,663,476	17,366,851	21,407,476	18,566,852
Total appropriated revenues and cash transfers in	\$ 168,818,616	\$ 70,315,971	\$ 34,985,781	\$ 16,772,419	\$ 24,599,685	\$ 11,099,571	\$ 23,020,101	\$ 10,753,324	\$ 47,865,000	\$ 19,192,510	\$ 159,308,501	\$ 70,406,124	\$ 458,597,684	\$ 198,539,920
Trust, agency, and collector funds		-		-		-		-		-		2,297,307,013		2,297,307,013
Unbudgeted Cash Transfers		-		-		-		-		-		1,012,565		1,012,565
Total revenues and cash transfers in	\$ 70,315,971	\$ 70,315,971	\$ 16,772,419	\$ 16,772,419	\$ 11,099,571	\$ 11,099,571	\$ 10,753,324	\$ 10,753,324	\$ 19,192,510	\$ 19,192,510	\$ 2,368,725,701	\$ 2,368,725,701	\$ 2,496,859,497	\$ 2,496,859,497
<b>Expenditures:</b>														
Personnel	\$ 120,586,860	\$ 61,426,912	\$ 25,042,697	\$ 11,991,310	\$ 7,959,127	\$ 3,773,412	\$ 9,890,638	\$ 4,748,855	\$ 35,565,414	\$ 15,417,493	\$ 54,274,357	\$ 21,707,668	\$ 253,319,093	\$ 119,065,649
Commodities	4,986,331	1,788,995	5,122,251	1,610,528	1,917,705	559,369	4,792,750	989,982	1,968,376	482,759	2,726,282	460,049	21,513,695	5,891,681
Contractual	26,318,074	9,913,074	4,106,556	955,257	10,971,731	4,103,598	6,037,378	1,062,227	7,845,363	2,821,273	89,611,120	16,466,565	144,890,222	35,321,993
Capital outlay	3,227,708	109,095	690,560	44,857	2,213,275	617,403	12,377,236	1,568,518	3,503,219	628,321	98,073,725	16,203,174	120,085,723	19,171,368
Bond and debt service	-	-	-	-	2,439,915	1,760,057	-	-	-	-	17,125,389	11,849,532	19,565,304	13,609,589
Cash Transfers	13,699,643	11,173,303	-	-	-	-	-	-	-	-	7,363,833	7,357,000	21,063,476	18,530,303
Total appropriated expenditures and cash transfers out	\$ 168,818,616	\$ 84,411,378	\$ 34,962,064	\$ 14,601,951	\$ 25,501,753	\$ 10,813,839	\$ 33,098,002	\$ 8,369,581	\$ 48,882,372	\$ 19,349,845	\$ 269,174,706	\$ 74,043,987	\$ 580,437,513	\$ 211,590,583
Trust, agency, and collector funds		-		-		-		-		-		1,427,604,021		1,427,604,021
Non-Appropriated Cash Transfers / Other		1,011,489		-		-		-		26,590		37,878		1,075,958
Total expenditures and cash transfers out	\$ 85,422,868	\$ 85,422,868	\$ 14,601,951	\$ 14,601,951	\$ 10,813,839	\$ 10,813,839	\$ 8,369,581	\$ 8,369,581	\$ 19,376,436	\$ 19,376,436	\$ 1,501,685,886	\$ 1,501,685,886	\$ 1,640,270,561	\$ 1,640,270,561
Excess (deficit) of cash basis revenues over accrual basis expenditures		\$ (15,106,896)		\$ 2,170,468		\$ 285,732		\$ 2,383,743		\$ (183,926)		\$ 867,039,815		\$ 856,588,936
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		(9,548,741)		(1,591,439)		(1,107,131)		(923,151)		(2,196,503)		(14,843,206)		(30,210,171)
Current year expenditures payable next year		-		-		-		-		-		-		-
Ending Cash Balances, May 31, 2013	\$ 29,033,593	\$ 29,033,593	\$ 2,947,351	\$ 2,947,351	\$ 9,846,347	\$ 9,846,347	\$ 11,328,026	\$ 11,328,026	\$ 19,432,953	\$ 19,432,953	\$ 1,077,803,993	\$ 1,077,803,993	\$ 1,150,392,263	\$ 1,150,392,263
Encumbrances at May 31, 2013		(9,201,236)		(4,087,385)		(3,546,549)		(10,575,062)		(191,334)		(75,397,783)		(102,999,349)
Unencumbered Cash Balances, May 31, 2013	\$ 19,832,357	\$ 19,832,357	\$ (1,140,034)	\$ (1,140,034)	\$ 6,299,798	\$ 6,299,798	\$ 752,964	\$ 752,964	\$ 19,241,619	\$ 19,241,619	\$ 1,002,406,211	\$ 1,002,406,211	\$ 1,047,392,914	\$ 1,047,392,914

**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 May 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.

**BOB GROGAN, CPA, CFE, DU PAGE COUNTY AUDITOR**  
**DU PAGE COUNTY QUARTERLY FINANCIAL REPORT**  
**THROUGH THE QUARTER ENDED MAY 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>2Qs FY2013</u>	<u>2Qs FY2012</u>
Corporate Fund - County Board	RTA Sales Tax	\$21,815,799	\$21,047,520
Corporate Fund - County Board	Supplemental Sales Tax	\$17,467,459	\$16,654,602
Convalescent Center Operating Fund	Patient Care	\$15,238,245	\$19,245,023
Public Works Bond Fund	Sewer and Water Services	\$9,377,695	\$8,735,955
Local Gasoline Tax Fund	Gasoline Taxes	\$9,236,648	\$9,473,636

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

<u>Expenditure Source Department</u>	<u>Expenditure Category</u>	<u>2Qs FY2013</u>	<u>2Qs FY2012</u>
General Fund - County Sheriff	Personnel	\$17,292,391	\$15,962,356
Convalescent Center Operating Fund	Personnel	\$11,991,310	\$11,282,909
General Fund - Special Accounts	Personnel	\$11,287,913	\$10,818,950
General Obligation 2010 Bond Project Fund	Capital Outlay	\$9,766,884	\$2,938,750
Illinois Municipal Retirement Fund	Personnel	\$8,272,539	\$8,012,026

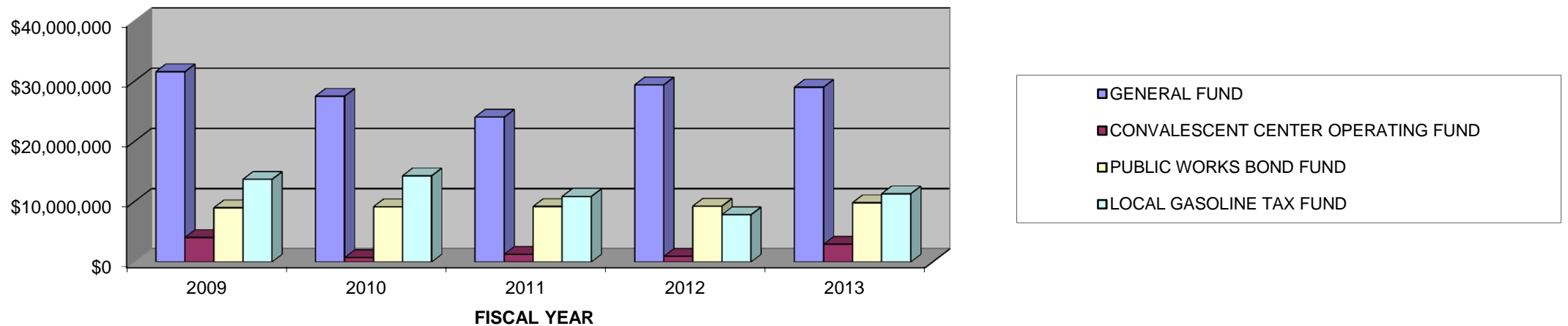
**FISCAL YEAR TO DATE**  
**TOP 5 FUNDS BY TOTAL REVENUES**  
**EXCLUDING OPERATING SUBSIDIES AND CASH TRANSFERS IN**  
**COUNTY BOARD APPROPRIATED FUNDS ONLY**

<u>Fund Total Revenues</u>	<u>2Qs FY2013</u>	<u>2Qs FY2012</u>
General Fund	\$70,315,970	\$67,692,940
Convalescent Center Operating Fund	\$15,572,419	\$19,609,948
Public Works Bond Fund	\$11,099,571	\$12,863,605
Local Gasoline Tax Fund	\$10,753,324	\$11,340,269
Ill. Dept. of Commerce & Economic Opportunity Grant Fund	\$6,960,815	\$8,061,956

**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>2Qs FY2013</u>	<u>2Qs FY2012</u>
General Fund	\$73,238,075	\$71,018,430
Convalescent Center Operating Fund	\$14,601,951	\$14,136,978
Public Works Bond Fund	\$10,813,839	\$10,289,075
General Obligation 2010 Bond Project Fund	\$10,206,973	\$3,700,591
Local Gasoline Tax Fund	\$8,369,581	\$9,900,214

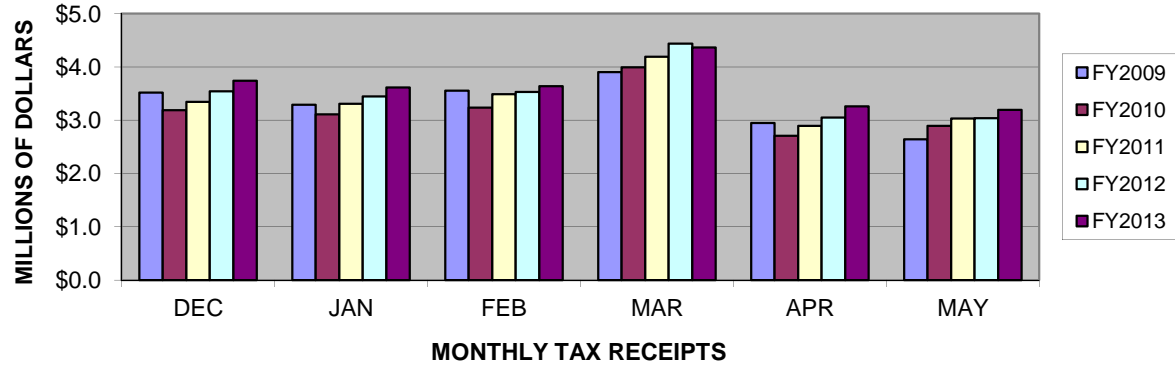
**SECOND QUARTER ENDING CASH BALANCES**  
**FOR SELECTED FUNDS**  
**FY2009 - FY2013**



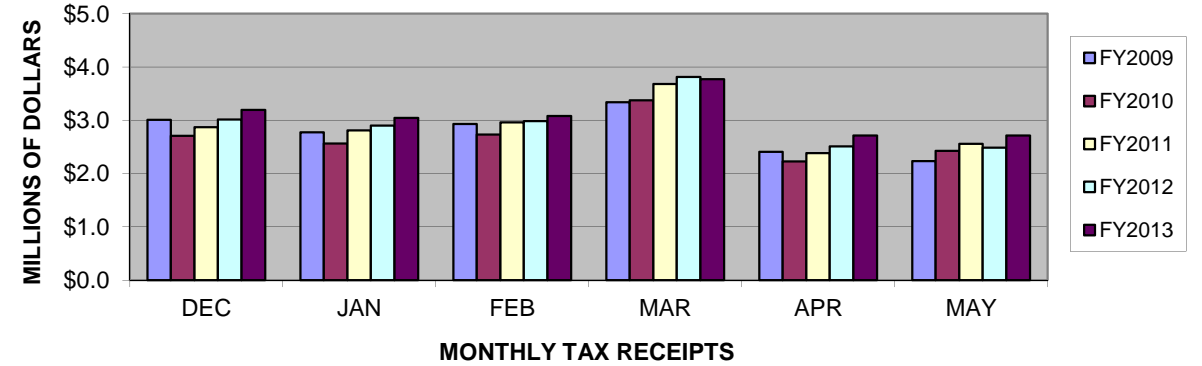
**BOB GROGAN, CPA, CFE, DU PAGE COUNTY AUDITOR**  
**DU PAGE COUNTY QUARTERLY FINANCIAL REPORT**  
**THROUGH THE QUARTER ENDED MAY 31, 2013**

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

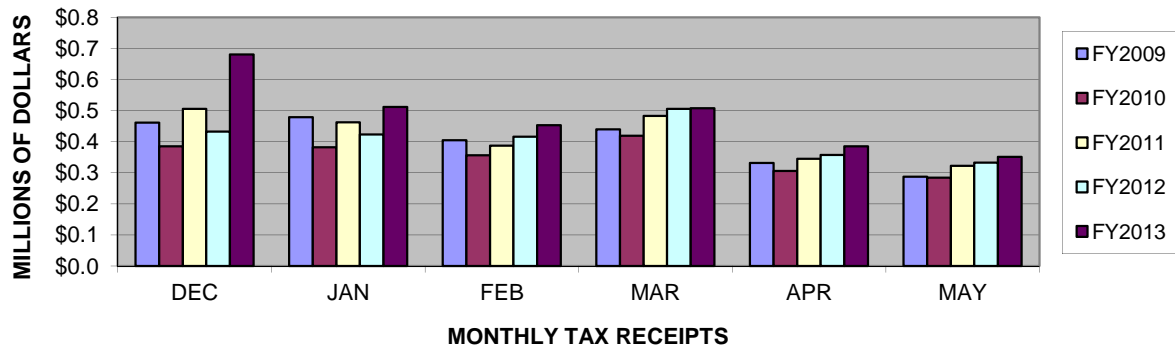
**RTA SALES TAX**



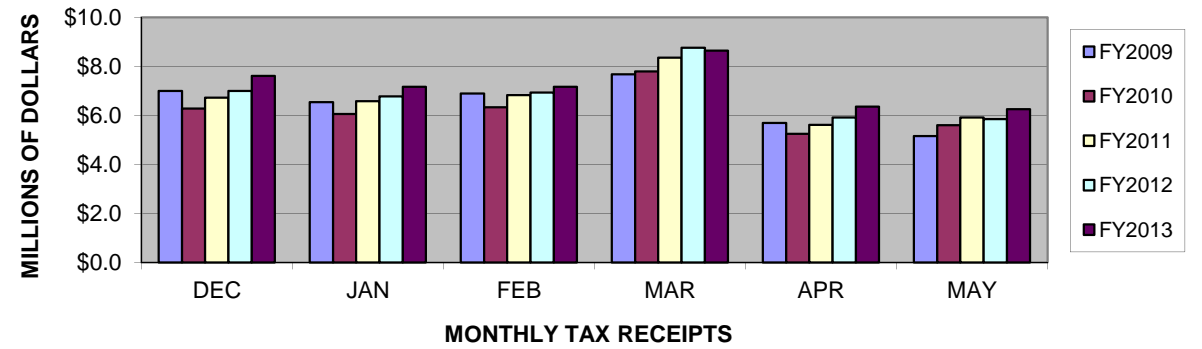
**SUPPLEMENTAL SALES TAX**



**UNINCORPORATED COUNTY SALES TAX**



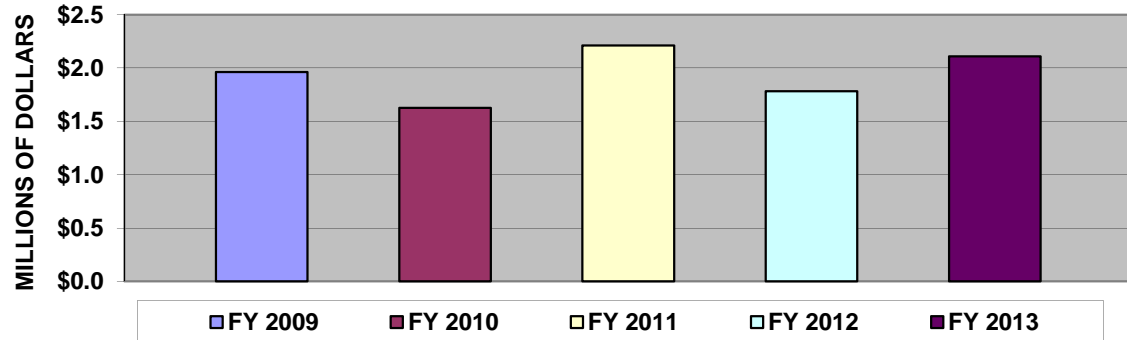
**ALL SALES TAXES COMBINED**



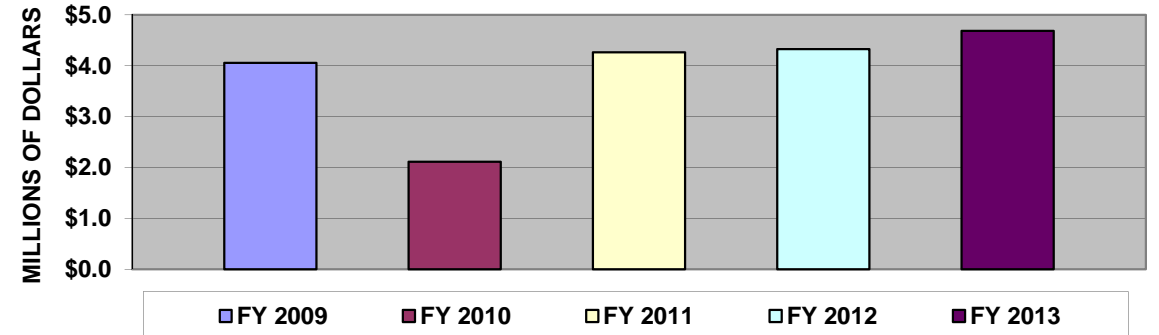
BOB GROGAN, CPA, CFE, DU PAGE COUNTY AUDITOR  
DU PAGE COUNTY QUARTERLY FINANCIAL REPORT  
THROUGH THE QUARTER ENDED MAY 31, 2013

COMPARISON OF TAX RECEIPTS DEPOSITED DURING FISCAL YEARS 2009 THROUGH 2013

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



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



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

