



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 Fiscal Year Ended November 30, 2013

DATE: February 13, 2014

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, 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 NOVEMBER 30, 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	\$ 27,548,923	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,900,000	\$ 17,906,958	\$ 21,882,000	\$ 21,874,312	\$ 68,660,896	\$ 67,330,193
Sales Taxes	84,673,553	87,299,218	-	-	-	-	-	-	-	-	1,678,260	2,066,639	86,351,813	89,365,857
Other	54,922,167	55,713,984	32,585,781	29,570,562	24,599,685	22,844,031	23,020,101	23,563,354	29,965,000	33,051,953	117,084,765	93,768,756	282,177,499	258,512,641
Cash Transfers	344,000	260,599	2,400,000	2,400,000	-	-	-	-	-	-	18,663,476	19,690,534	21,407,476	22,351,133
Total appropriated revenues and cash transfers in	\$ 168,818,616	\$ 170,822,724	\$ 34,985,781	\$ 31,970,562	\$ 24,599,685	\$ 22,844,031	\$ 23,020,101	\$ 23,563,354	\$ 47,865,000	\$ 50,958,911	\$ 159,308,501	\$ 137,400,242	\$ 458,597,684	\$ 437,559,824
Trust, agency, and collector funds		-		-		-		-		-		6,212,987,877		6,212,987,877
Unbudgeted Cash Transfers		6,334		-		-		-		4,229,000		7,461,867		11,697,200
Total revenues and cash transfers in		\$ 170,829,057		\$ 31,970,562		\$ 22,844,031		\$ 23,563,354		\$ 55,187,911		\$ 6,357,849,986		\$ 6,662,244,902
Expenditures:														
Personnel	\$ 120,906,897	\$ 119,704,814	\$ 25,615,023	\$ 25,166,513	\$ 8,009,127	\$ 7,529,180	\$ 9,890,638	\$ 9,198,111	\$ 34,625,464	\$ 32,431,992	\$ 62,305,233	\$ 47,743,603	\$ 261,352,382	\$ 241,774,213
Commodities	5,100,890	4,601,209	5,229,137	4,403,630	1,977,705	1,458,939	4,792,750	2,679,109	2,138,306	1,433,766	2,816,997	1,352,605	22,055,785	15,929,260
Contractual	25,683,566	21,463,998	3,445,034	2,750,188	10,691,076	9,064,855	6,037,378	2,904,365	8,669,799	7,342,056	99,744,039	41,619,107	154,270,892	85,144,570
Capital outlay	3,427,620	3,001,671	672,870	521,783	2,383,930	1,964,261	12,377,236	3,745,710	3,448,803	2,202,717	98,505,733	45,717,352	120,816,192	57,153,495
Bond and debt service	-	-	-	-	2,439,915	2,397,013	-	-	-	-	17,126,371	17,125,442	19,566,286	19,522,455
Cash Transfers	17,699,643	17,696,986	-	-	-	-	-	-	-	-	7,363,833	7,357,000	25,063,476	25,053,986
Total appropriated expenditures and cash transfers out	\$ 172,818,616	\$ 166,468,679	\$ 34,962,064	\$ 32,842,114	\$ 25,501,753	\$ 22,414,249	\$ 33,098,002	\$ 18,527,295	\$ 48,882,372	\$ 43,410,532	\$ 287,862,206	\$ 160,915,108	\$ 603,125,013	\$ 444,577,978
Trust, agency, and collector funds		-		-		-		-		-		6,232,057,446		6,232,057,446
Non-Appropriated Cash Transfers / Other		3,036,548 *		-		-		-		4,277,181		1,949,998		9,263,727
Total expenditures and cash transfers out		\$ 169,505,227		\$ 32,842,114		\$ 22,414,249		\$ 18,527,295		\$ 47,687,713		\$ 6,394,922,552		\$ 6,685,899,151
Excess (deficit) of cash basis revenues over accrual basis expenditures		\$ 1,323,831		\$ (871,552)		\$ 429,782		\$ 5,036,059		\$ 7,500,197		\$ (37,072,567)		\$ (23,654,250)
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)		(14,842,526)		(30,209,474)
Current year expenditures payable next year		9,917,631		2,220,487		820,303		1,483,203		1,741,903		13,010,977		29,194,505
Ending Cash Balances, November 30, 2013		\$ 55,381,968		\$ 2,125,818		\$ 10,810,701		\$ 15,463,545		\$ 28,858,979		\$ 186,703,268		\$ 299,344,279

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 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 Fiscal Year Ended November 30, 2013.
 - 3) For presentation purposes, cash transfers shown may be reflected in the revenues of more than one fund.
 - 4) Some differences due to rounding.
- * The General Fund has transferred \$3,000,000 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 FISCAL YEAR ENDED NOVEMBER 30, 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>FY2013</u>	<u>FY2012</u>
Corporate Fund - County Board	RTA Sales Tax	\$45,213,269	\$43,124,378
Corporate Fund - County Board	Supplemental Sales Tax	\$36,267,639	\$34,370,332
Convalescent Center Operating Fund	Patient Care	\$28,928,629	\$35,433,136
Corporate Fund - County Board	Real Estate Taxes	\$23,007,886	\$23,070,144
Public Works Bond Fund	Sewer and Water Services	\$19,510,707	\$19,164,526

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

<u>Expenditure Source Department</u>	<u>Expenditure Category</u>	<u>FY2013</u>	<u>FY2012</u>
General Fund - County Sheriff	Personnel	\$37,018,832	\$37,180,159
Convalescent Center Operating Fund	Personnel	\$25,166,513	\$24,694,339
General Obligation 2010 Bond Project Fund	Capital Outlay	\$24,025,305	\$8,015,895
Illinois Municipal Retirement Fund	Personnel	\$20,324,552	\$19,802,768
General Fund - Special Accounts	Personnel	\$17,013,907	\$16,299,259

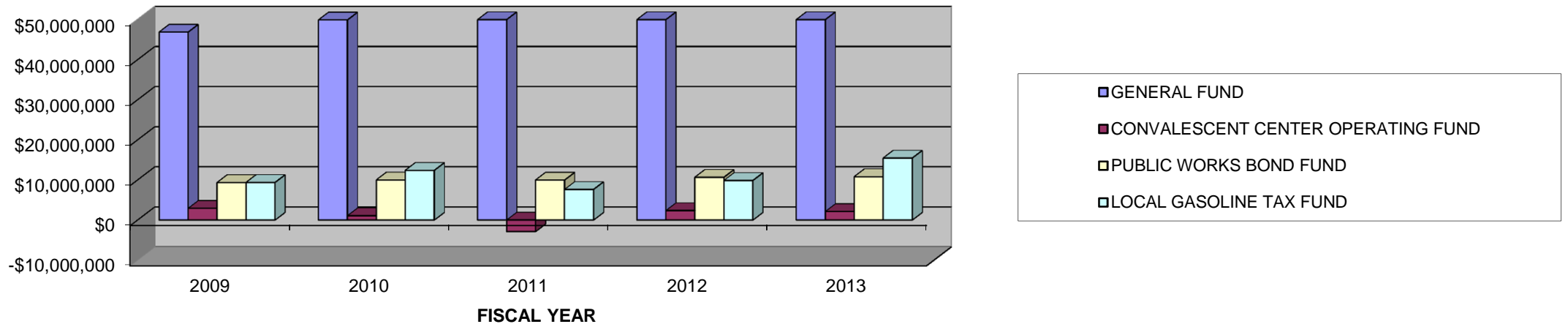
FISCAL YEAR TO DATE
TOP 5 FUNDS BY TOTAL REVENUES
EXCLUDING OPERATING SUBSIDIES AND CASH TRANSFERS IN
COUNTY BOARD APPROPRIATED FUNDS ONLY

<u>Fund Total Revenues</u>	<u>FY2013</u>	<u>FY2012</u>
General Fund	\$170,562,125	\$166,012,175
Convalescent Center Operating Fund	\$29,570,562	\$36,140,118
Local Gasoline Tax Fund	\$23,563,354	\$22,860,574
Public Works Bond Fund	\$22,844,031	\$26,831,173
Ill. Dept. of Commerce & Economic Opportunity Grant Fund	\$12,602,612	\$15,095,318

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>FY2013</u>	<u>FY2012</u>
General Fund	\$148,771,693	\$150,195,478
Convalescent Center Operating Fund	\$32,842,114	\$32,448,591
General Obligation 2010 Bond Project Fund	\$25,423,886	\$9,174,780
Public Works Bond Fund	\$22,414,249	\$23,934,988
Illinois Municipal Retirement Fund	\$20,324,552	\$19,802,768

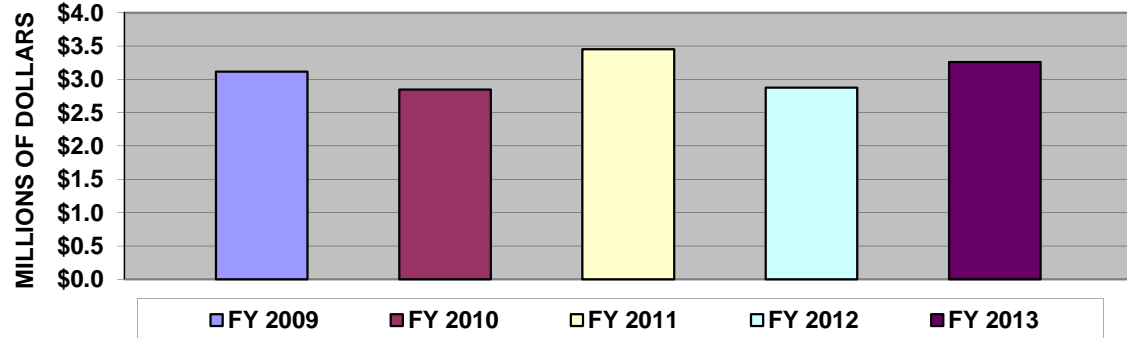
FISCAL YEAR ENDING CASH BALANCES
FOR SELECTED FUNDS
FY2009 - FY2013



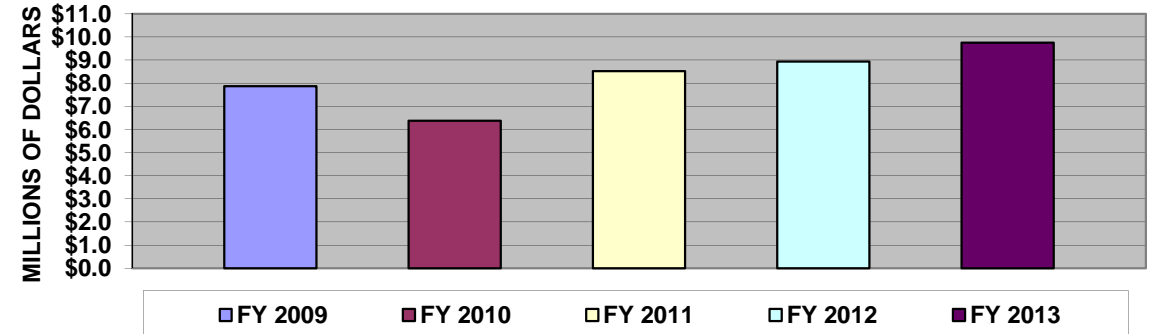
BOB GROGAN, CPA, CFE, DU PAGE COUNTY AUDITOR
DU PAGE COUNTY QUARTERLY FINANCIAL REPORT
THROUGH THE FISCAL YEAR ENDED NOVEMBER 30, 2013

COMPARISON OF TAX RECEIPTS DEPOSITED DURING FISCAL YEARS 2009 THROUGH 2013

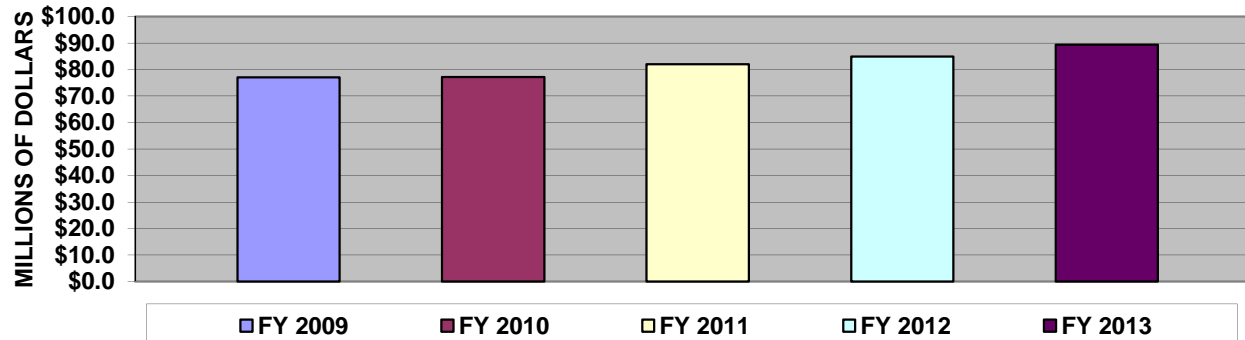
PERSONAL PROPERTY REPLACEMENT TAXES
YEAR-TO-DATE RECEIPTS
THROUGH THE FOURTH QUARTERS OF FY 2009 - FY 2013



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



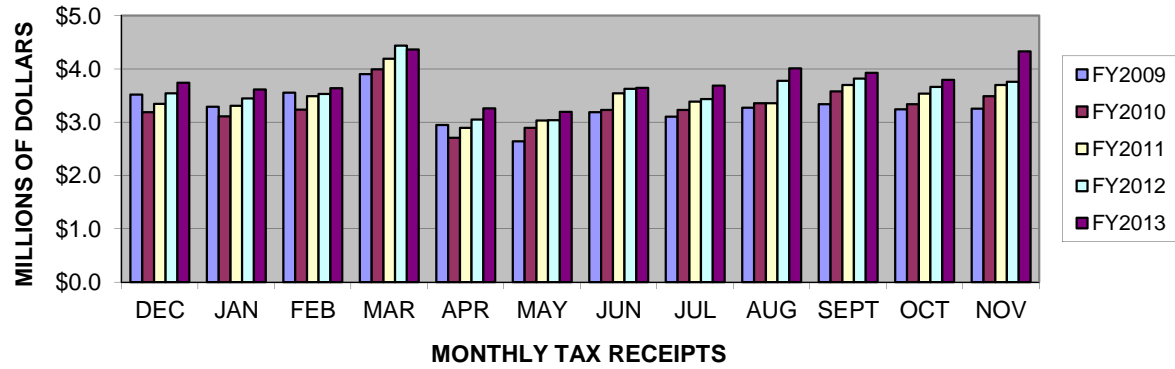
ALL SALES TAXES COMBINED
YEAR-TO-DATE RECEIPTS
THROUGH THE FOURTH QUARTERS OF FY 2009 - FY 2013



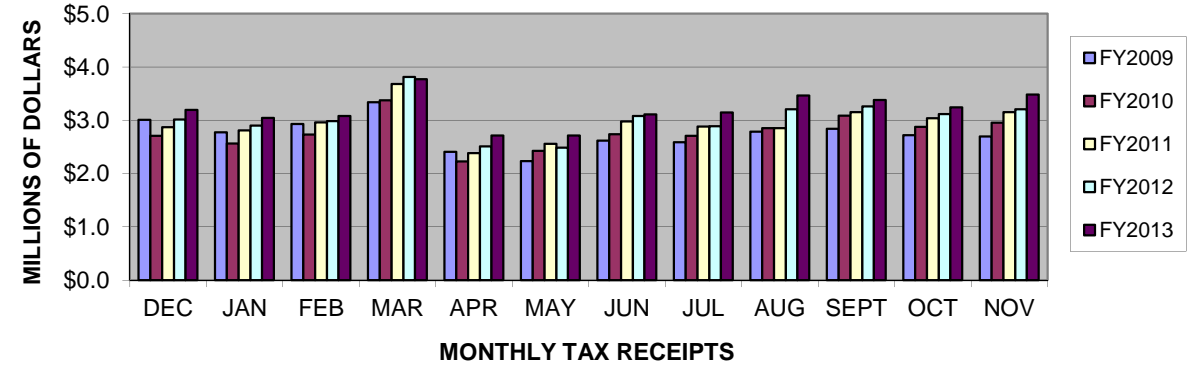
BOB GROGAN, CPA, CFE, DU PAGE COUNTY AUDITOR
DU PAGE COUNTY QUARTERLY FINANCIAL REPORT
THROUGH THE FISCAL YEAR ENDED NOVEMBER 30, 2013

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

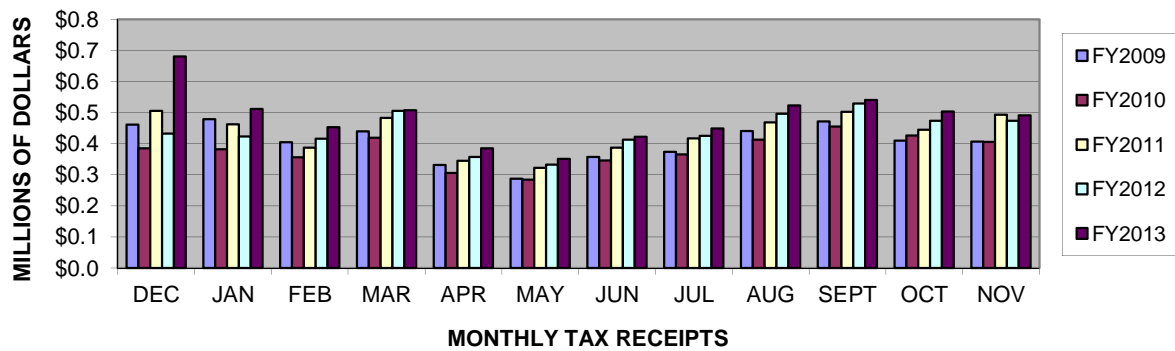
RTA SALES TAX



SUPPLEMENTAL SALES TAX



UNINCORPORATED COUNTY SALES TAX



ALL SALES TAXES COMBINED

