



# OFFICE OF THE COUNTY AUDITOR

## DUPAGE COUNTY, ILLINOIS

**Bob Grogan, C.P.A.**  
**County Auditor**

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TO: Chairman Robert J. Schillerstrom  
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, 2010

DATE: October 5, 2010

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, 2010, 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.

To supplement the Report, charts have been added comparing Sales Taxes, Personal Property Replacement Taxes, and State Income Tax receipts since fiscal year 2005.

Five major funds are presented individually: the Corporate 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". The Report is unaudited and intended to supplement, not replace, the Comprehensive Annual Financial Report (CAFR), which contains more detailed information. Individuals who wish to review items on a more detailed basis should refer to the County's CAFR.

OFFICE OF THE DU PAGE COUNTY AUDITOR  
BOB GROGAN, CPA, CFE, COUNTY AUDITOR  
DU PAGE COUNTY QUARTERLY FINANCIAL REPORT  
THROUGH THE QUARTER ENDED AUGUST 31, 2010

	Corporate Fund		Convalescent Center Operating Fund		Public Works Bond Fund		Local Gasoline Tax Fund		Health Department Funds		Other Funds		Combined Funds	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>Revenues:</b>														
Property Taxes	\$ 28,481,196	\$ 13,340,181	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,900,000	\$ 9,474,083	\$ 22,237,000	\$ 10,671,546	\$ 68,618,196	\$ 33,485,810
Sales Taxes	82,250,272	54,973,504	-	-	-	-	-	-	-	-	2,053,343	1,549,240	84,303,615	56,522,744
Other	61,057,777	40,559,120	29,878,447	18,958,463	19,407,839	14,081,601	33,003,000	24,198,430	30,641,445	20,374,561	204,739,551	69,890,454	378,728,059	188,062,629
Cash Transfers	-	-	2,400,000	1,880,000	-	-	-	-	-	-	22,104,794	13,327,750	24,504,794	15,207,750
Total appropriated revenues and cash transfers in	\$ 171,789,245	\$ 108,872,806	\$ 32,278,447	\$ 20,838,463	\$ 19,407,839	\$ 14,081,601	\$ 33,003,000	\$ 24,198,430	\$ 48,541,445	\$ 29,848,645	\$ 251,134,688	\$ 95,438,989	\$ 556,154,664	\$ 293,278,934
Trust, agency, and collector funds	-	-	-	-	-	-	-	-	-	-	5,090,637,852	-	5,090,637,852	-
Unbudgeted Cash Transfers	-	450,265	-	-	-	-	-	-	-	100	-	887,377	-	1,337,742
Total revenues and cash transfers in	\$ 171,789,245	\$ 109,323,070	\$ 32,278,447	\$ 20,838,463	\$ 19,407,839	\$ 14,081,601	\$ 33,003,000	\$ 24,198,430	\$ 48,541,445	\$ 29,848,745	\$ 251,134,688	\$ 95,438,989	\$ 556,154,664	\$ 293,278,934
<b>Expenditures:</b>														
Personnel	\$ 102,951,896	\$ 75,981,773	\$ 23,520,277	\$ 16,304,709	\$ 7,082,241	\$ 5,074,401	\$ 9,201,348	\$ 6,529,456	\$ 36,947,256	\$ 25,312,402	\$ 57,917,657	\$ 34,129,663	\$ 237,620,675	\$ 163,332,403
Commodities	6,224,103	3,480,332	5,243,142	3,052,120	1,486,424	906,955	6,872,550	4,014,935	2,199,003	975,497	5,173,306	1,342,443	27,198,528	13,772,281
Contractual	40,272,818	23,356,559	3,118,814	1,359,415	8,716,620	5,977,815	10,535,765	3,670,428	8,402,186	5,450,346	123,897,513	32,805,215	194,943,716	72,619,778
Capital outlay	5,274,320	1,543,112	919,715	102,625	5,153,600	157,517	14,068,854	3,570,081	1,060,550	358,448	97,885,811	6,716,133	124,362,850	12,447,916
Bond and debt service	-	-	-	-	2,085,239	1,733,813	-	-	-	-	18,948,733	13,675,213	21,033,972	15,409,026
Cash Transfers	16,973,750	7,858,750	-	-	-	-	-	-	-	-	7,361,044	7,349,000	24,334,794	15,207,750
Total appropriated expenditures and cash transfers out	\$ 171,696,887	\$ 112,220,526	\$ 32,801,948	\$ 20,818,869	\$ 24,524,124	\$ 13,850,501	\$ 40,678,517	\$ 17,784,900	\$ 48,608,995	\$ 32,096,692	\$ 311,184,064	\$ 96,017,667	\$ 629,494,535	\$ 292,789,155
Trust, agency, and collector funds	-	-	-	-	-	-	-	-	-	-	4,298,498,719	-	4,298,498,719	-
Non-Appropriated Cash Transfers / Other	-	52,634	-	594,212	-	-	-	-	-	19,232	-	1,298,726	-	1,964,805
Total expenditures and cash transfers out	\$ 171,696,887	\$ 112,273,160	\$ 32,801,948	\$ 21,413,081	\$ 24,524,124	\$ 13,850,501	\$ 40,678,517	\$ 17,784,900	\$ 48,608,995	\$ 32,115,925	\$ 311,184,064	\$ 96,017,667	\$ 629,494,535	\$ 292,789,155
Excess (deficit) of cash basis revenues over accrual basis expenditures		\$ (2,950,090)		\$ (574,618)		\$ 231,100		\$ 6,413,529		\$ (2,267,180)		\$ 791,149,106		\$ 792,001,848
Beginning Cash Balances, December 1, 2009		46,883,305		2,925,053		9,351,437		9,374,025		22,094,010		199,355,047		289,982,876
Prior year expenditures paid in current year		(9,410,958)		(2,233,363)		(563,747)		(1,334,585)		(1,644,400)		(11,050,500)		(26,237,553)
Ending Cash Balances, August 31, 2010		\$ 34,522,257		\$ 117,072		\$ 9,018,790		\$ 14,452,970		\$ 18,182,430		\$ 979,453,653		\$ 1,055,747,172
Encumbrances at August 31, 2010		(9,844,929)		(3,583,820)		(2,067,962)		(12,101,063)		(416,317)		(58,360,052)		(86,374,144)
Unencumbered Cash Balances, August 31, 2010		\$ 24,677,328		\$ (3,466,748)		\$ 6,950,828		\$ 2,351,907		\$ 17,766,113		\$ 921,093,600		\$ 969,373,028

**NOTES:**

- 1) Revenues are reported using the cash basis and expenditures are reported using the modified accrual basis.
- 2) For presentation purposes, cash transfers shown may be reflected in the revenues of more than one fund.
- 3) Expenditure amounts for the Health Department funds were obtained from the Treasurer's Trial Balance.
- 4) Some differences due to rounding.

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 THROUGH THE QUARTER ENDED AUGUST 31, 2010

**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 FY2010</u>	<u>3Qs FY2009</u>
Corporate Fund - County Board	RTA Sales Tax	\$28,941,291	\$29,412,808
Corporate Fund - County Board	Supplemental Sales Tax	\$22,775,601	\$23,127,700
Convalescent Center Operating Fund	Patient Care	\$18,366,409	\$25,035,800
Local Gasoline Tax Fund	Gasoline Taxes	\$14,029,779	\$13,882,246
Public Works Bond Fund	Sewer and Water Services	\$12,402,315	\$11,317,859

**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 FY2010</u>	<u>3Qs FY2009</u>
Corporate Fund - County Sheriff	Personnel	\$26,147,483	\$25,926,645
Convalescent Center Operating Fund	Personnel	\$16,304,709	\$17,170,107
Illinois Municipal Retirement Fund	Personnel	\$11,641,634	\$10,606,422
Corporate Fund - Special Accounts	Contractual	\$10,252,301	\$7,936,858
Corporate Fund - Insurance	Personnel	\$9,482,670	\$8,911,106

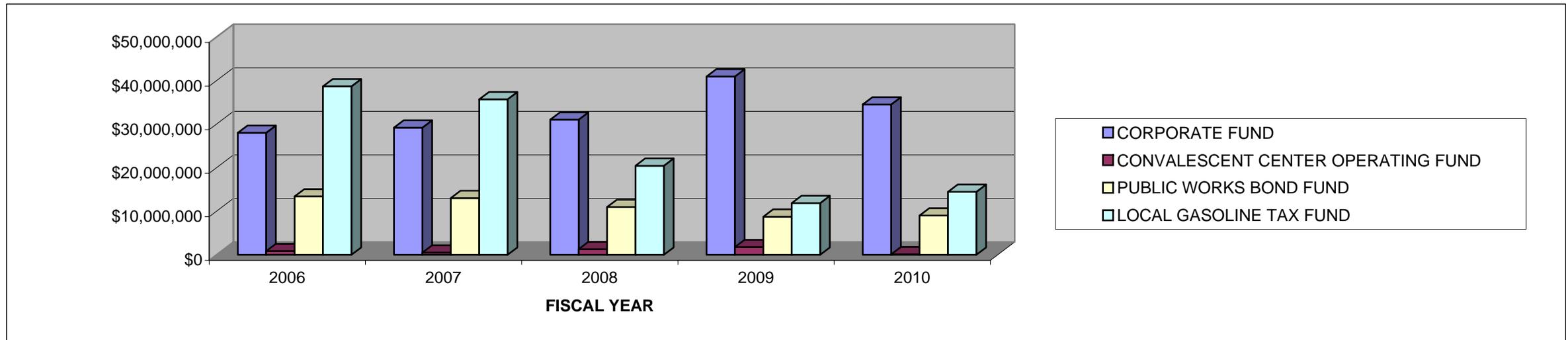
**FISCAL YEAR TO DATE**  
**TOP 5 FUNDS BY TOTAL REVENUES**  
**EXCLUDING CASH TRANSFERS IN**  
**COUNTY BOARD APPROPRIATED FUNDS ONLY**

<u>Fund Total Revenues</u>	<u>3Qs FY2010</u>	<u>3Qs FY2009</u>
Corporate Fund	\$108,872,806	\$118,205,458
Local Gasoline Tax Fund	\$24,198,430	\$23,190,739
Convalescent Center Operating Fund	\$18,958,463	\$25,728,096
Public Works Bond Fund	\$14,081,601	\$12,650,558
Ill. Dept. of Commerce & Economic Opportunity Grant Fund	\$13,633,419	\$4,300,265

**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 FY2010</u>	<u>3Qs FY2009</u>
Corporate Fund	\$104,361,776	\$109,563,717
Convalescent Center Operating Fund	\$20,818,869	\$21,698,683
Local Gasoline Tax Fund	\$17,784,900	\$29,729,484
Public Works Bond Fund	\$13,850,501	\$14,248,484
Ill. Dept. of Commerce & Economic Opportunity Grant Fund	\$13,234,899	\$4,282,725

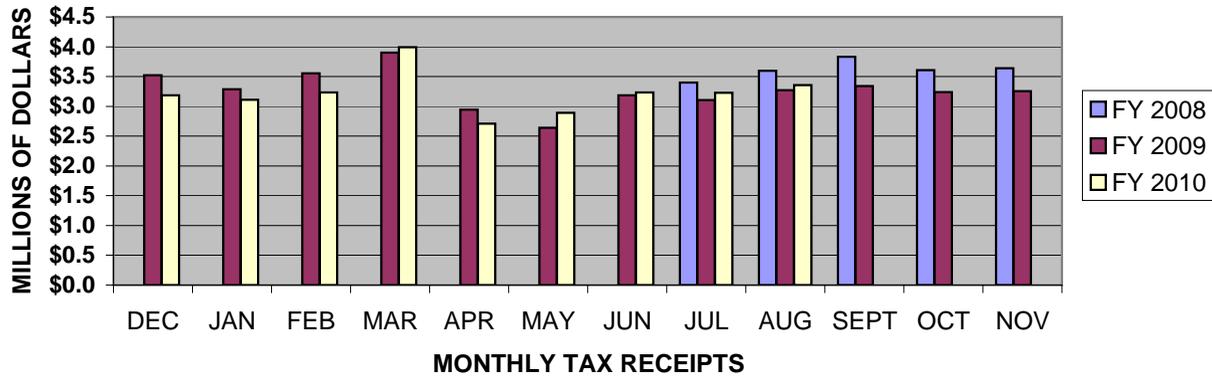
**THIRD QUARTER ENDING CASH BALANCES**  
**FOR SELECTED FUNDS**  
**FY2006 - FY2010**



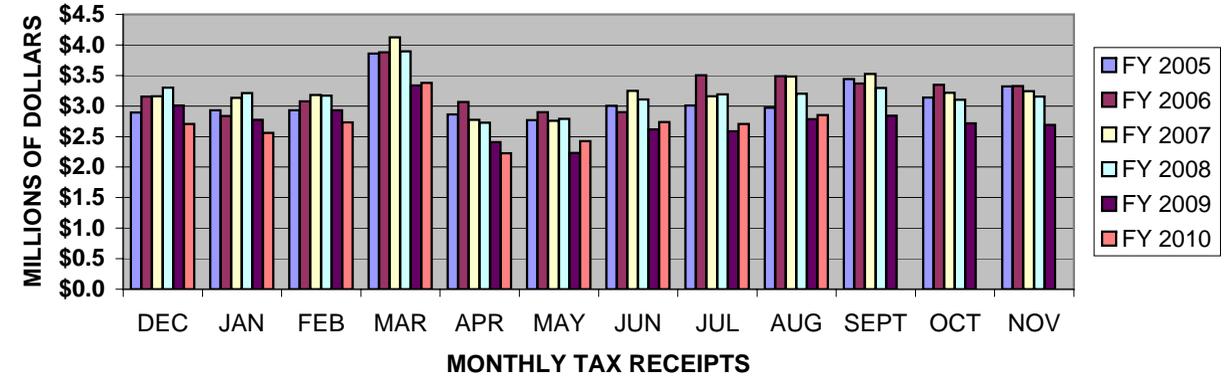
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THROUGH THE QUARTER ENDED AUGUST 31, 2010**

**COMPARISON OF MONTHLY SALES TAX RECEIPTS DEPOSITED DURING THE FISCAL YEARS 2005 THROUGH 2010**

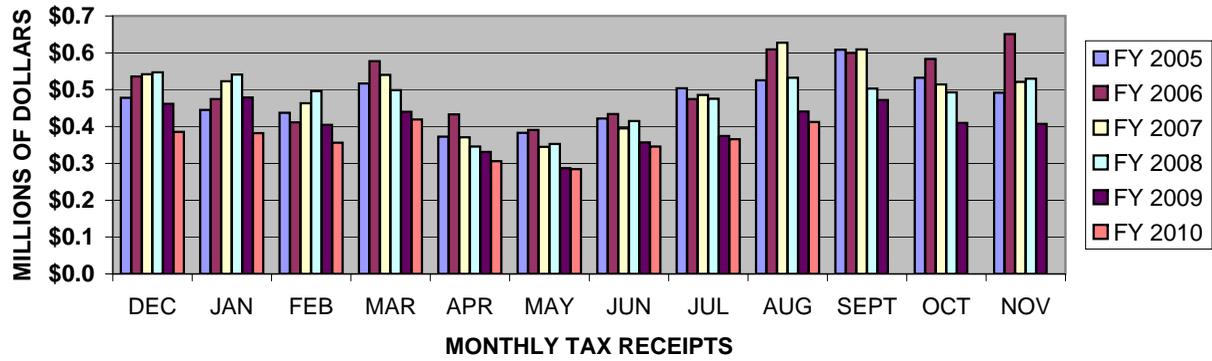
**RTA SALES TAX\***



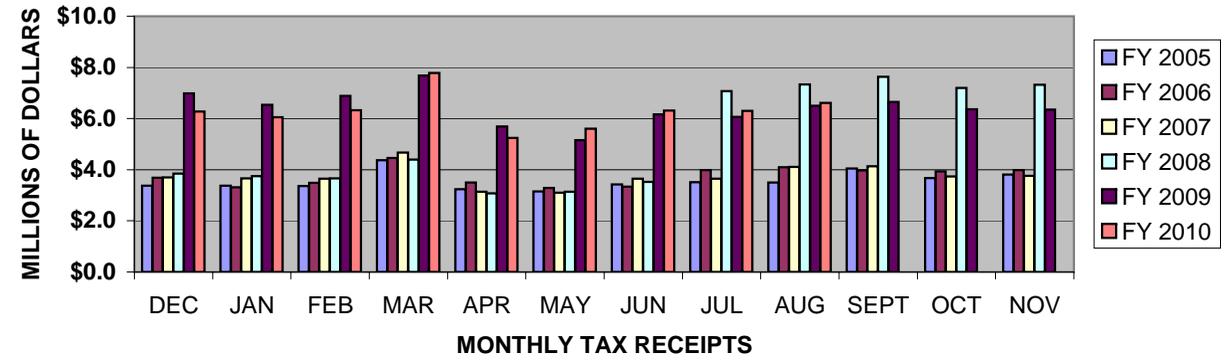
**SUPPLEMENTAL SALES TAX**



**UNINCORPORATED COUNTY SALES TAX**



**ALL SALES TAXES COMBINED\***

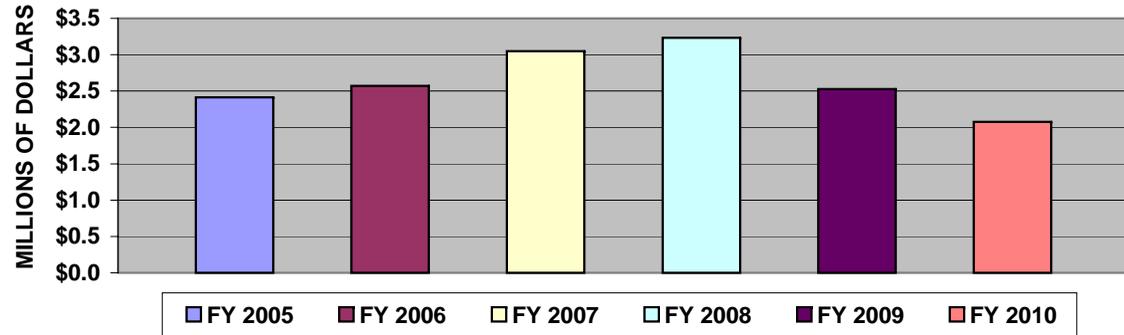


\* **NOTE:** RTA SALES TAXES WERE FIRST RECEIVED IN JULY 2008.

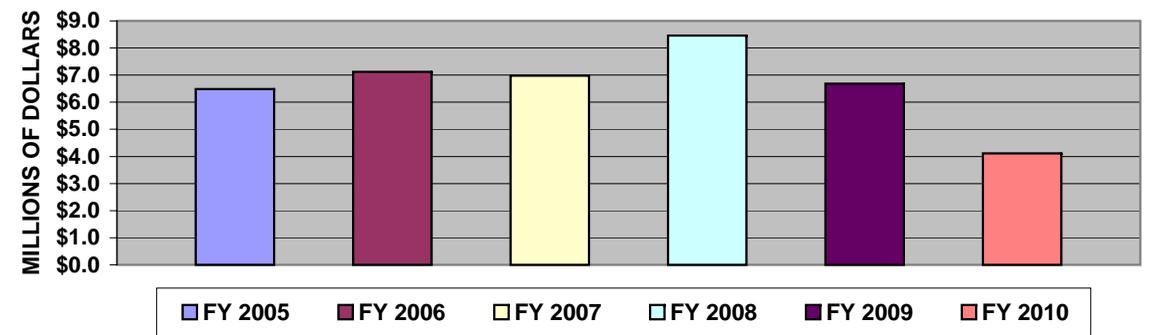
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**COMPARISON OF YEAR-TO-DATE TAX RECEIPTS DEPOSITED DURING THE FIRST THREE QUARTERS OF THE FISCAL YEARS 2005 THROUGH 2010**

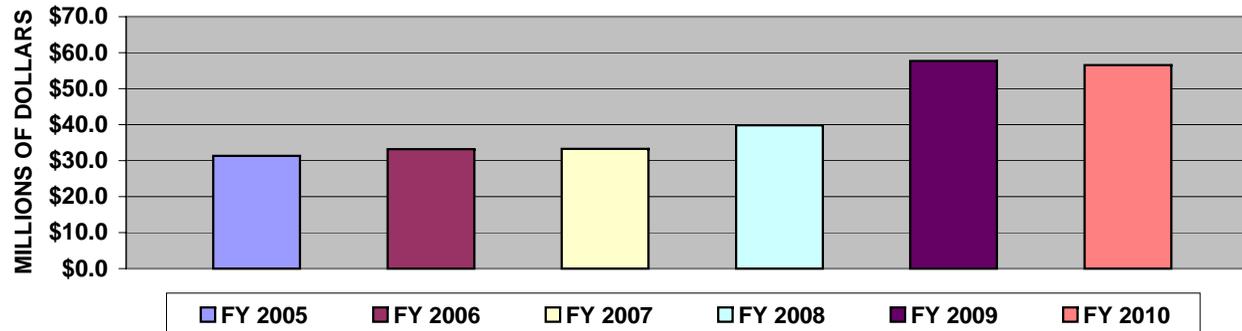
**PERSONAL PROPERTY REPLACEMENT TAXES  
 YEAR-TO-DATE RECEIPTS  
 THROUGH THE THIRD QUARTERS OF FY 2005 - FY 2010**



**STATE INCOME TAXES  
 YEAR-TO-DATE RECEIPTS  
 THROUGH THE THIRD QUARTERS OF FY 2005 - FY 2010**



**ALL SALES TAXES COMBINED\*  
 YEAR-TO-DATE RECEIPTS  
 THROUGH THE THIRD QUARTERS OF FY 2005 - FY2010**



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