



# OFFICE OF THE COUNTY AUDITOR

## DUPAGE COUNTY, ILLINOIS

**Bob Grogan, CPA, CFE**  
**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 May 31, 2011

DATE: July 15, 2011

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, 2011, 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 2006.

OFFICE OF THE DU PAGE COUNTY AUDITOR  
 BOB GROGAN, C.P.A., COUNTY AUDITOR  
 DU PAGE COUNTY QUARTERLY FINANCIAL REPORT  
 THROUGH THE QUARTER ENDED MAY 31, 2011

	General 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	\$ 28,731,196	\$ 600,856	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,900,000	\$ 325,418	\$ 22,000,000	\$ 401,485	\$ 68,631,196	\$ 1,327,759
Sales Taxes	77,040,313	38,983,476	-	-	-	-	-	-	-	-	2,068,702	1,037,371	79,109,015	40,020,847
Other	59,538,313	27,491,292	30,845,288	12,580,273	21,181,772	9,359,451	24,840,500	11,254,907	30,779,753	14,797,117	236,872,602	53,593,750	404,058,228	129,076,790
Cash Transfers	522,587	5,809	2,937,000	2,318,000	-	-	-	-	-	-	17,760,715	16,307,811	21,220,302	18,631,619
Total appropriated revenues and cash transfers in	\$ 165,832,409	\$ 67,081,433	\$ 33,782,288	\$ 14,898,273	\$ 21,181,772	\$ 9,359,451	\$ 24,840,500	\$ 11,254,907	\$ 48,679,753	\$ 15,122,535	\$ 278,702,019	\$ 71,340,417	\$ 573,018,741	\$ 189,057,015
Trust, agency, and collector funds		-		-		-		-		-		2,503,999,866		2,503,999,866
Unbudgeted Cash Transfers		-		-		908		-		100		1,603,331		1,604,338
Total revenues and cash transfers in		\$ 67,081,433		\$ 14,898,273		\$ 9,360,358		\$ 11,254,907		\$ 15,122,635		\$ 2,576,943,613		\$ 2,694,661,220
<b>Expenditures:</b>														
Personnel	\$ 103,677,819	\$ 48,506,942	\$ 24,163,983	\$ 10,220,153	\$ 7,521,356	\$ 3,423,702	\$ 9,399,586	\$ 4,576,920	\$ 37,814,561	\$ 15,506,723	\$ 58,178,251	\$ 21,354,366	\$ 240,755,556	\$ 103,588,805
Commodities	5,492,964	1,993,084	5,108,986	1,736,705	1,762,220	560,411	6,433,950	2,310,715	2,265,433	387,241	5,214,184	1,233,942	26,277,737	8,222,098
Contractual	39,385,299	20,176,155	2,872,290	720,679	9,813,907	3,974,535	9,214,300	2,424,955	8,815,394	2,566,278	130,662,286	21,787,381	200,763,476	51,649,982
Capital outlay	3,931,556	806,052	1,637,667	165,847	2,946,161	147,830	16,515,808	1,726,923	1,015,266	156,123	72,512,271	7,860,020	98,558,729	10,862,794
Bond and debt service	-	-	-	-	2,084,289	1,452,057	-	-	-	-	16,199,139	9,810,117	18,283,428	11,262,174
Cash Transfers	13,334,171	11,278,803	-	-	-	-	-	-	-	-	7,641,044	7,627,000	20,975,215	18,905,803
Total appropriated expenditures and cash transfers out	\$ 165,821,809	\$ 82,761,036	\$ 33,782,926	\$ 12,843,383	\$ 24,127,933	\$ 9,558,534	\$ 41,563,644	\$ 11,039,512	\$ 49,910,654	\$ 18,616,364	\$ 290,407,175	\$ 69,672,826	\$ 605,614,141	\$ 204,491,656
Trust, agency, and collector funds		-		-		-		-		-		1,599,869,306		1,599,869,306
Non-Appropriated Cash Transfers / Other		38,786		-		-		-		6,287		1,003,056		1,048,129
Total expenditures and cash transfers out		\$ 82,799,822		\$ 12,843,383		\$ 9,558,534		\$ 11,039,512		\$ 18,622,651		\$ 1,670,545,189		\$ 1,805,409,091
Excess (deficit) of cash basis revenues over accrual basis expenditures		\$ (15,718,389)		\$ 2,054,889		\$ (198,176)		\$ 215,395		\$ (3,500,016)		\$ 906,398,425		\$ 889,252,128
Beginning Cash Balances, December 1, 2010		49,905,239		1,075,147		9,998,768		12,389,152		21,508,130		246,299,307		341,175,743
Prior year expenditures paid in current year		(10,130,490)		(1,845,686)		(582,822)		(1,720,894)		(3,713,351)		(12,866,183)		(30,859,426)
Current year expenditures payable next year		-		-		-		-		-		-		-
Ending Cash Balances, May 31, 2011		\$ 24,056,360		\$ 1,284,350		\$ 9,217,770		\$ 10,883,653		\$ 14,294,763		\$ 1,139,831,549		\$ 1,199,568,445
Encumbrances at May 31, 2011		(8,906,711)		(4,858,758)		(2,621,836)		(12,657,443)		(245,022)		(71,240,616)		(100,530,386)
Unencumbered Cash Balances, May 31, 2011		\$ 15,149,649		\$ (3,574,408)		\$ 6,595,934		\$ (1,773,790)		\$ 14,049,740		\$ 1,068,590,933		\$ 1,099,038,059

**NOTES:**

- 1) Revenues are reported using the cash basis and expenditures are reported using the modified accrual basis.
- 2) Budgeted Revenues and Budgeted Expenditures are obtained from the Finance Department's FY 2011 Financial Plan and Summary Listing of Obligations vs Budget by Expenditure Category Report as of May 31, 2011, respectively.
- 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.

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DU PAGE COUNTY QUARTERLY FINANCIAL REPORT  
THROUGH THE QUARTER ENDED MAY 31, 2011**

**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 FY2011</u>	<u>2Qs FY2010</u>
General Fund - County Board	RTA Sales Tax	\$20,259,713	\$19,126,965
General Fund - County Board	Supplemental Sales Tax	\$16,218,964	\$15,000,141
Convalescent Center Operating Fund	Patient Care	\$12,207,081	\$12,170,602
Local Gasoline Tax Fund	Gasoline Taxes	\$9,239,554	\$9,331,073
Public Works Bond Fund	Sewer and Water Services	\$8,325,803	\$7,721,297

**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 FY2011</u>	<u>2Qs FY2010</u>
General Fund - County Sheriff	Personnel	\$15,791,430	\$16,109,187
General Fund - Special Accounts	Contractual	\$10,539,371	\$7,947,636
Convalescent Center Operating Fund	Personnel	\$10,220,153	\$10,681,556
Illinois Municipal Retirement Fund	Personnel	\$7,656,905	\$7,051,190
General Fund - Insurance	Personnel	\$7,195,566	\$6,621,095

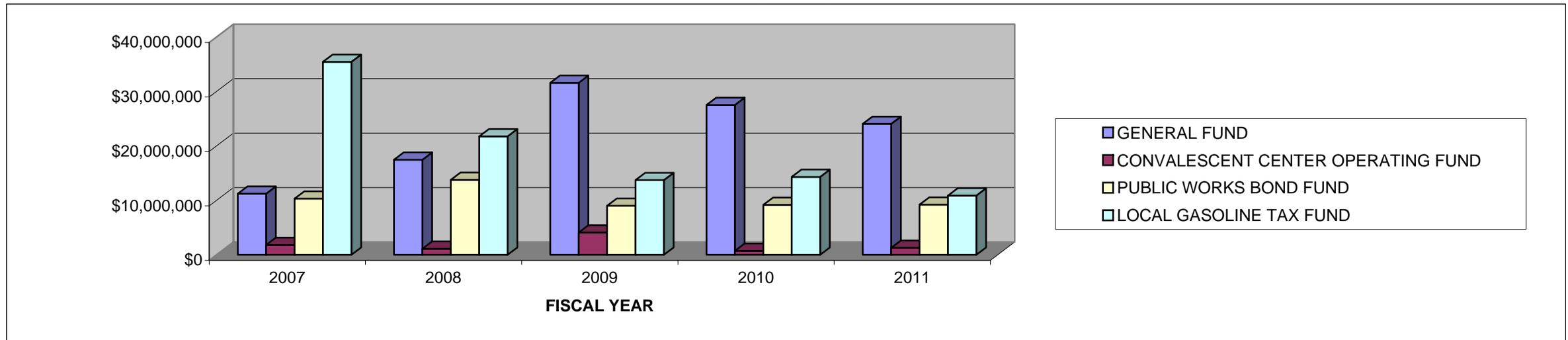
**FISCAL YEAR TO DATE  
TOP 5 FUNDS BY TOTAL REVENUES  
EXCLUDING OPERATING SUBSIDIES AND CASH TRANSFERS IN  
COUNTY BOARD APPROPRIATED FUNDS ONLY**

<u>Fund Total Revenues</u>	<u>2Qs FY2011</u>	<u>2Qs FY2010</u>
General Fund	\$67,075,625	\$63,545,873
Convalescent Center Operating Fund	\$12,580,273	\$12,574,071
Local Gasoline Tax Fund	\$11,254,907	\$18,395,911
Public Works Bond Fund	\$9,359,451	\$8,949,034
Ill. Dept. of Commerce & Economic Opportunity Grant Fund	\$7,912,786	\$9,561,233

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

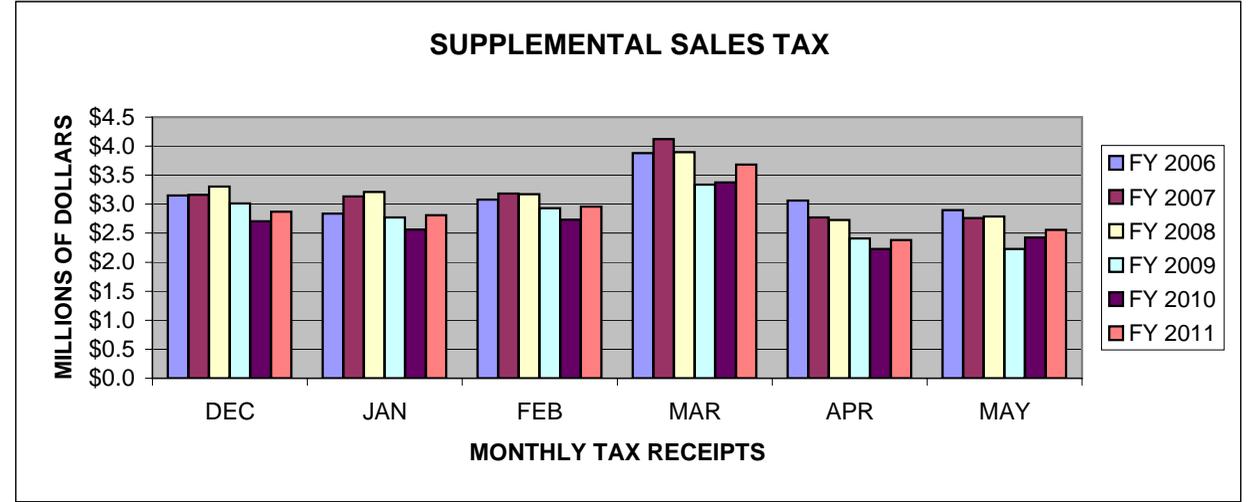
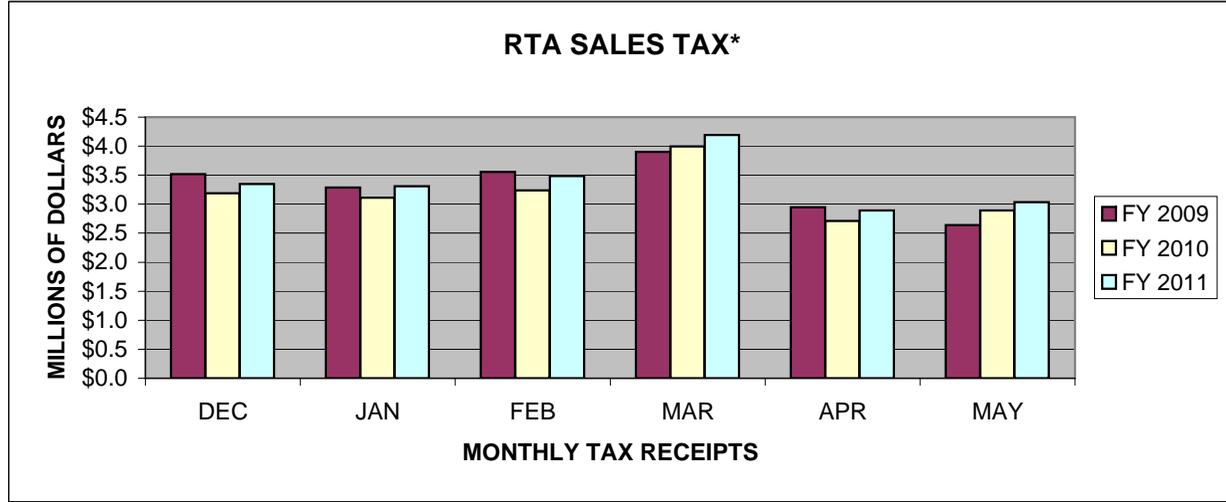
<u>Fund Total Expenditures</u>	<u>2Qs FY2011</u>	<u>2Qs FY2010</u>
General Fund	\$71,482,233	\$67,272,370
Convalescent Center Operating Fund	\$12,843,383	\$13,164,310
Local Gasoline Tax Fund	\$11,039,512	\$12,121,757
Public Works Bond Fund	\$9,558,534	\$8,561,657
Ill. Dept. of Commerce & Economic Opportunity Grant Fund	\$8,315,946	\$8,614,116

**SECOND QUARTER ENDING CASH BALANCES  
FOR SELECTED FUNDS  
FY2007 - FY2011**

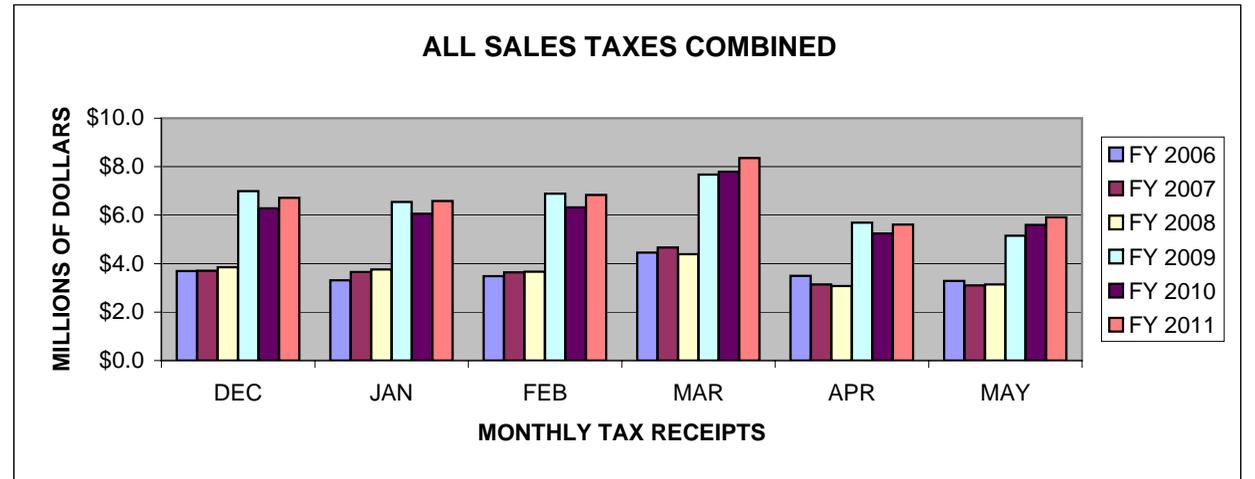
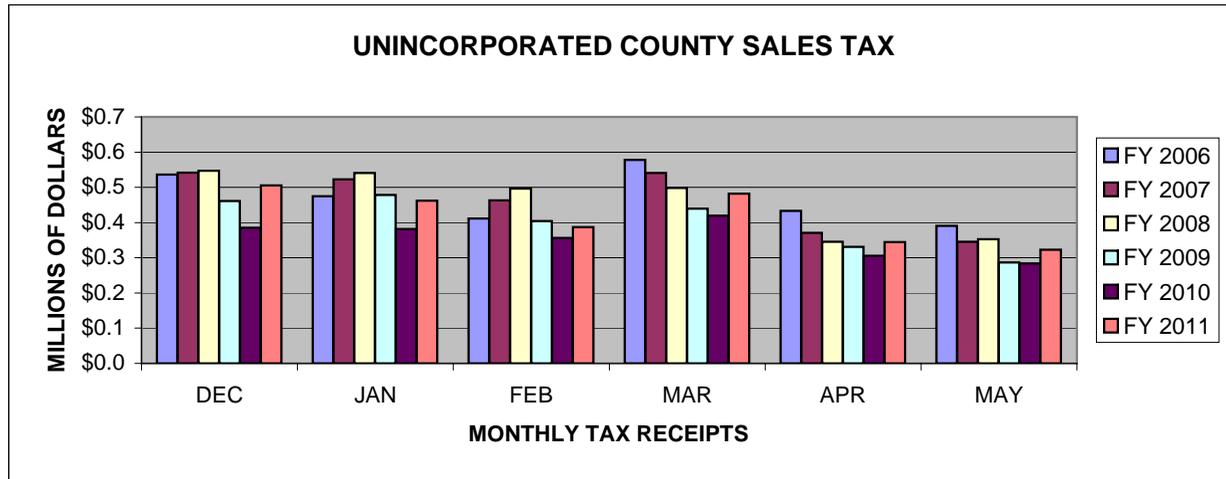


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**COMPARISON OF MONTHLY SALES TAX RECEIPTS FOR THE FISCAL YEARS 2006 THROUGH 2011**



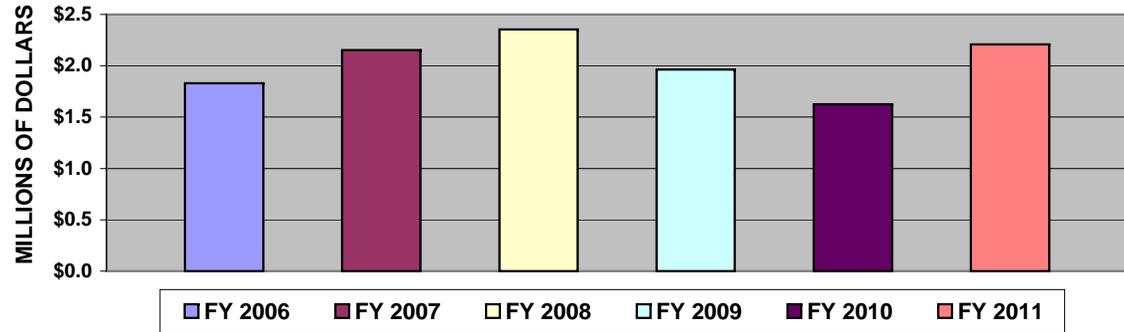
\* **NOTE:** RTA SALES TAXES WERE FIRST RECEIVED IN JULY 2008.



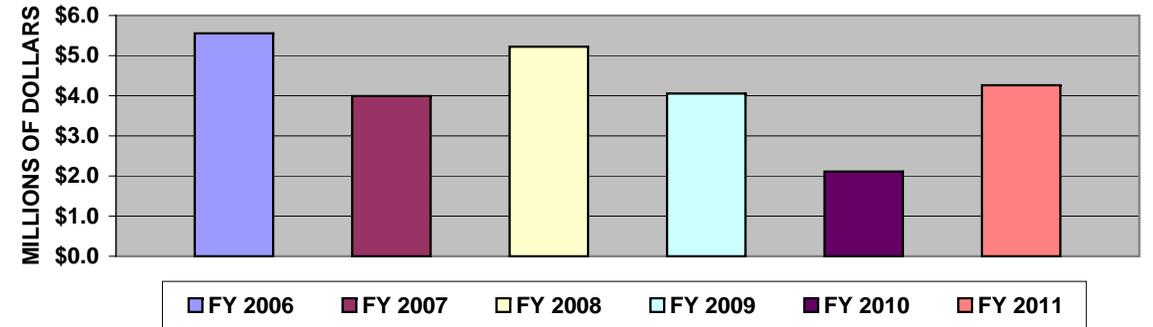
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 THROUGH THE QUARTER ENDED MAY 31, 2011

**COMPARISON OF TAX RECEIPTS DEPOSITED DURING FISCAL YEARS 2006 THROUGH 2011**

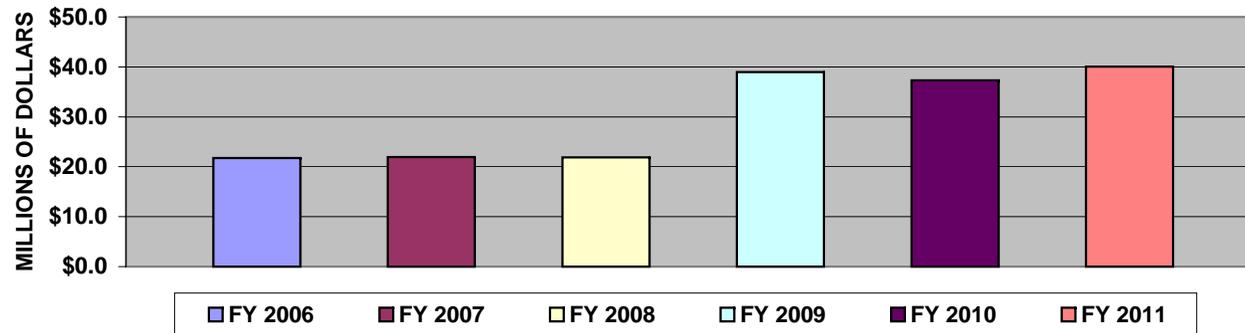
**PERSONAL PROPERTY REPLACEMENT TAXES**  
**YEAR-TO-DATE RECEIPTS**  
**THROUGH THE SECOND QUARTERS OF FY 2006 - FY 2011**



**STATE INCOME TAXES**  
**YEAR-TO-DATE RECEIPTS**  
**THROUGH THE SECOND QUARTERS OF FY 2006 - FY 2011**



**ALL SALES TAXES COMBINED\***  
**YEAR-TO-DATE RECEIPTS**  
**THROUGH THE SECOND QUARTERS OF FY 2006 - FY 2011**



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