



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 August 31, 2011

DATE: October 5, 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 August 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.

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

	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	\$ 28,731,196	\$ 12,368,582	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,900,000	\$ 9,553,766	\$ 22,000,000	\$ 11,735,569	\$ 68,631,196	\$ 33,657,916
Sales Taxes	77,040,313	58,724,620	-	-	-	-	-	-	-	-	2,068,702	1,558,973	79,109,015	60,283,593
Other	59,538,313	41,653,895	30,845,288	17,839,369	21,181,772	14,473,470	24,840,500	17,464,888	30,779,753	21,507,700	236,872,602	80,516,039	404,058,228	193,455,362
Cash Transfers	522,587	5,830	2,937,000	2,718,000	-	-	-	-	-	-	17,760,715	16,957,814	21,220,302	19,681,644
Total appropriated revenues and cash transfers in	\$ 165,832,409	\$ 112,752,926	\$ 33,782,288	\$ 20,557,369	\$ 21,181,772	\$ 14,473,470	\$ 24,840,500	\$ 17,464,888	\$ 48,679,753	\$ 31,061,466	\$ 278,702,019	\$ 110,768,395	\$ 573,018,741	\$ 307,078,516
Trust, agency, and collector funds		-		-		-		-		-		5,325,787,502		5,325,787,502
Unbudgeted Cash Transfers		216,598		-		908		-		450		1,172,308		1,390,264
Total revenues and cash transfers in		\$ 112,969,525		\$ 20,557,369		\$ 14,474,378		\$ 17,464,888		\$ 31,061,916		\$ 5,437,728,205		\$ 5,634,256,282
Expenditures:														
Personnel	\$ 104,654,102	\$ 76,367,922	\$ 24,184,452	\$ 16,197,570	\$ 7,574,356	\$ 5,407,481	\$ 9,799,586	\$ 7,310,522	\$ 37,235,561	\$ 24,958,237	\$ 61,071,162	\$ 34,046,226	\$ 244,519,219	\$ 164,287,958
Commodities	5,580,964	3,260,737	5,108,986	2,857,357	1,802,970	1,050,355	5,938,950	3,365,752	2,434,433	836,066	5,303,475	1,644,362	26,169,778	13,014,628
Contractual	38,209,362	27,065,231	2,851,821	1,404,092	9,720,157	6,358,992	9,309,300	3,526,293	8,832,394	3,902,892	133,473,386	35,888,723	202,396,420	78,146,224
Capital outlay	4,043,210	1,125,171	1,637,667	258,499	2,946,161	419,588	16,515,808	6,202,055	1,408,266	183,690	73,636,951	10,526,382	100,188,063	18,715,385
Bond and debt service	-	-	-	-	2,084,289	1,732,863	-	-	-	-	16,199,139	16,138,341	18,283,428	17,871,204
Cash Transfers	13,334,171	12,328,803	-	-	-	-	-	-	-	-	7,641,044	7,627,000	20,975,215	19,955,803
Total appropriated expenditures and cash transfers out	\$ 165,821,809	\$ 120,147,864	\$ 33,782,926	\$ 20,717,518	\$ 24,127,933	\$ 14,969,279	\$ 41,563,644	\$ 20,404,622	\$ 49,910,654	\$ 29,880,885	\$ 297,325,157	\$ 105,871,033	\$ 612,532,123	\$ 311,991,202
Trust, agency, and collector funds		-		-		-		-		-		4,516,935,642		4,516,935,642
Non-Appropriated Cash Transfers / Other		54,174		-		-		-		13,041		1,717,731		1,784,946
Total expenditures and cash transfers out		\$ 120,202,038		\$ 20,717,518		\$ 14,969,279		\$ 20,404,622		\$ 29,893,926		\$ 4,624,524,406		\$ 4,830,711,789
Excess (deficit) of cash basis revenues over accrual basis expenditures		\$ (7,232,513)		\$ (160,149)		\$ (494,902)		\$ (2,939,733)		\$ 1,167,991		\$ 813,203,799		\$ 803,544,493
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		(10,130,467)		(1,845,686)		(582,822)		(1,720,894)		(3,713,351)		(12,866,183)		(30,859,403)
Current year expenditures payable next year		-		-		-		-		-		-		-
Ending Cash Balances, August 31, 2011		\$ 32,542,259		\$ (930,688)		\$ 8,921,044		\$ 7,728,525		\$ 18,962,770		\$ 1,046,636,923		\$ 1,113,860,833
Encumbrances at August 31, 2011		(6,642,745)		(3,139,141)		(1,746,226)		(6,815,320)		(113,190)		(72,707,574)		(91,164,197)
Unencumbered Cash Balances, August 31, 2011		\$ 25,899,513		\$ (4,069,829)		\$ 7,174,818		\$ 913,205		\$ 18,849,580		\$ 973,929,348		\$ 1,022,696,636

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 August 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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 THROUGH THE QUARTER ENDED AUGUST 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>3Qs FY2011</u>	<u>3Qs FY2010</u>
General Fund - County Board	RTA Sales Tax	\$30,542,682	\$28,941,291
General Fund - County Board	Supplemental Sales Tax	\$24,404,779	\$22,775,601
Convalescent Center Operating Fund	Patient Care	\$17,294,847	\$18,366,409
Local Gasoline Tax Fund	Gasoline Taxes	\$14,013,681	\$14,029,779
Belmont Road Grade Separation Project Fund	Project Revenue	\$12,920,463	\$1,293,521

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 FY2011</u>	<u>3Qs FY2010</u>
General Fund - County Sheriff	Personnel	\$25,783,875	\$26,147,483
Convalescent Center Operating Fund	Personnel	\$16,127,626	\$16,304,709
General Fund - Special Accounts	Contractual	\$12,800,429	\$10,252,301
Illinois Municipal Retirement Fund	Personnel	\$12,653,856	\$11,641,634
General Fund - Insurance	Personnel	\$10,330,665	\$9,482,670

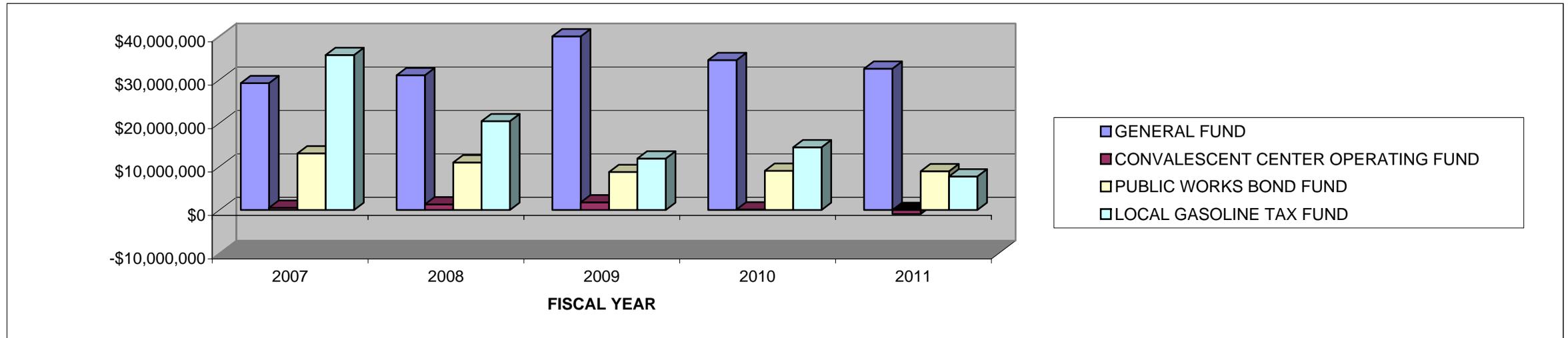
FISCAL YEAR TO DATE
TOP 5 FUNDS BY TOTAL REVENUES
EXCLUDING OPERATING SUBSIDIES AND CASH TRANSFERS IN
COUNTY BOARD APPROPRIATED FUNDS ONLY

<u>Fund Total Revenues</u>	<u>3Qs FY2011</u>	<u>3Qs FY2010</u>
General Fund	\$112,747,096	\$108,872,806
Convalescent Center Operating Fund	\$17,839,369	\$18,958,463
Local Gasoline Tax Fund	\$17,464,888	\$24,198,430
Public Works Bond Fund	\$14,473,470	\$14,081,601
Belmont Road Grade Separation Project Fund	\$12,920,463	\$1,293,521

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

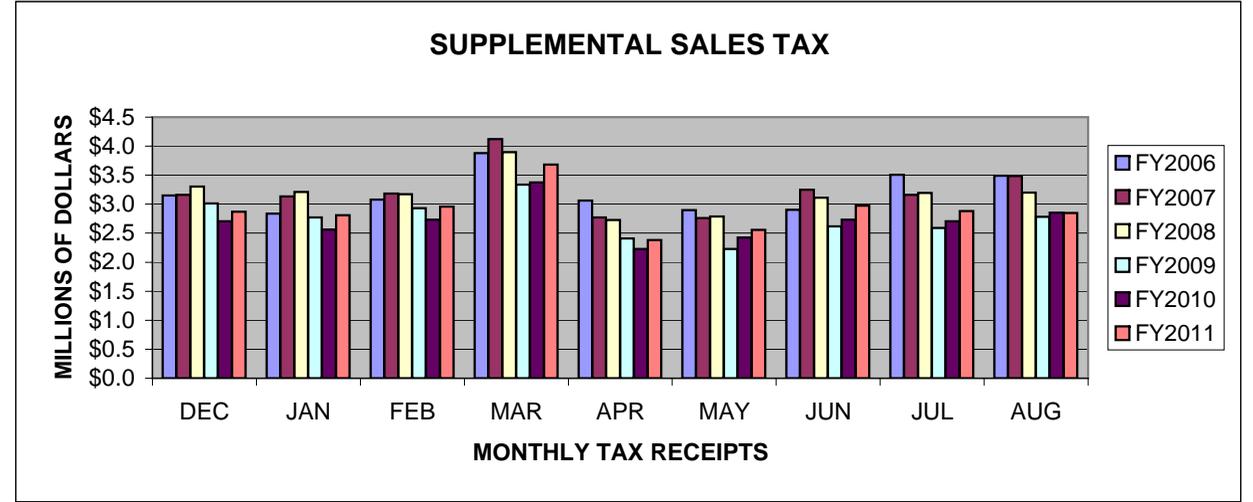
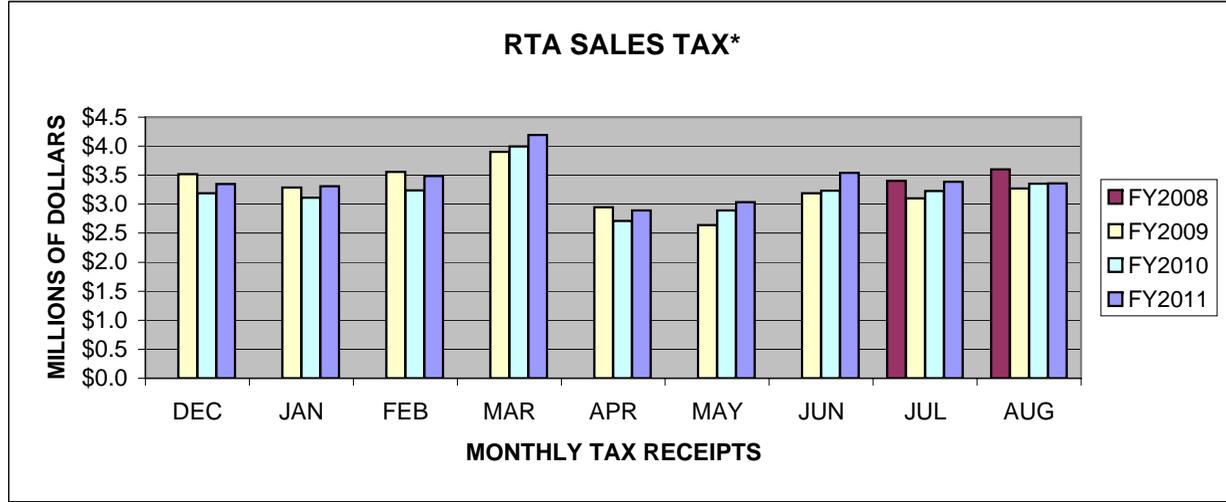
<u>Fund Total Expenditures</u>	<u>3Qs FY2011</u>	<u>3Qs FY2010</u>
General Fund	\$107,803,369	\$104,361,776
Convalescent Center Operating Fund	\$20,647,575	\$20,818,869
Local Gasoline Tax Fund	\$20,404,622	\$17,784,900
Public Works Bond Fund	\$14,986,903	\$13,850,501
Illinois Municipal Retirement Fund	\$12,653,856	\$11,641,634

THIRD QUARTER ENDING CASH BALANCES
FOR SELECTED FUNDS
FY2007 - FY2011

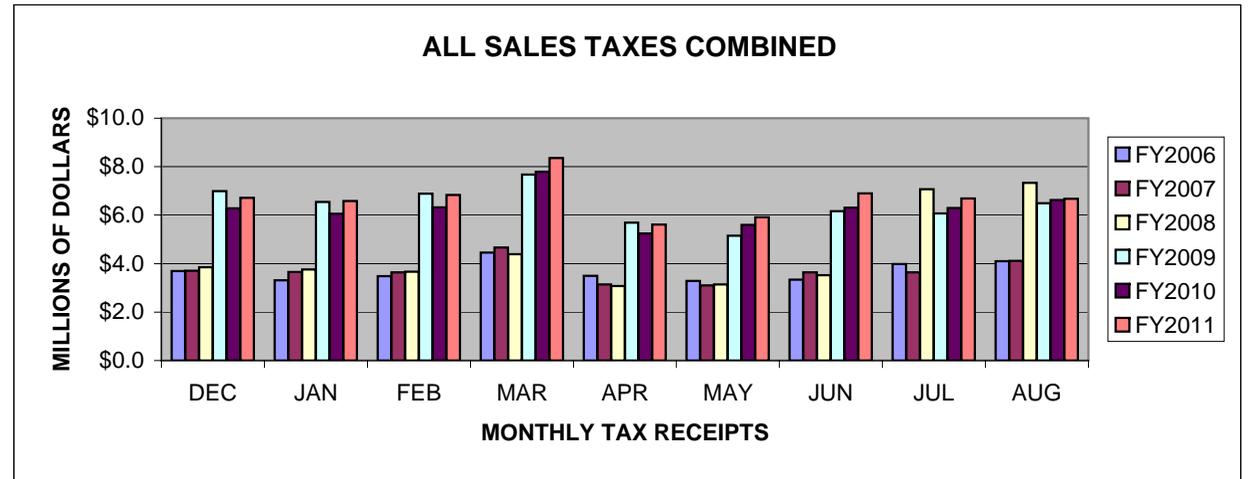
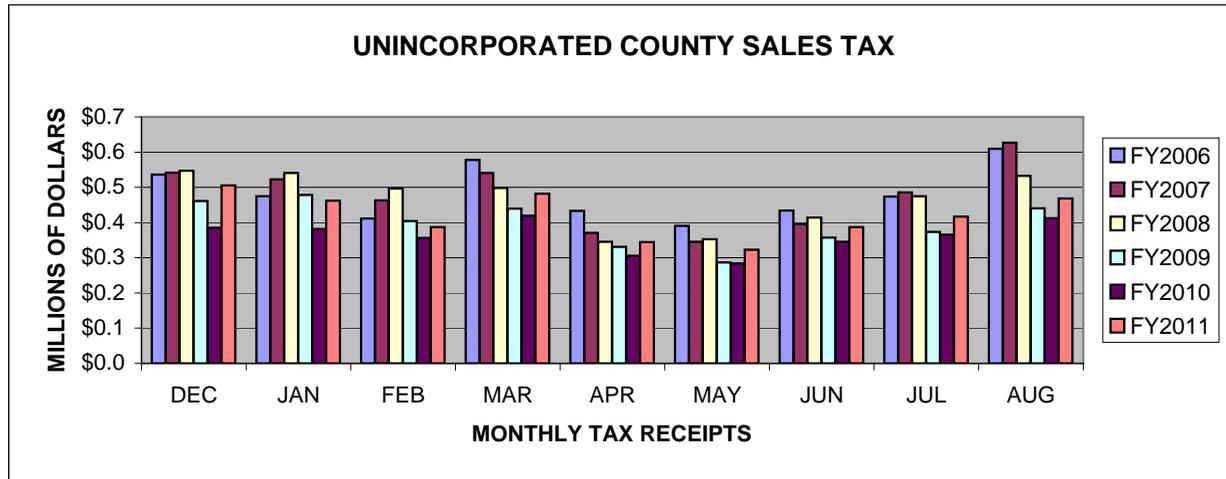


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COMPARISON OF MONTHLY SALES TAX RECEIPTS FOR THE FISCAL YEARS 2006 THROUGH 2011



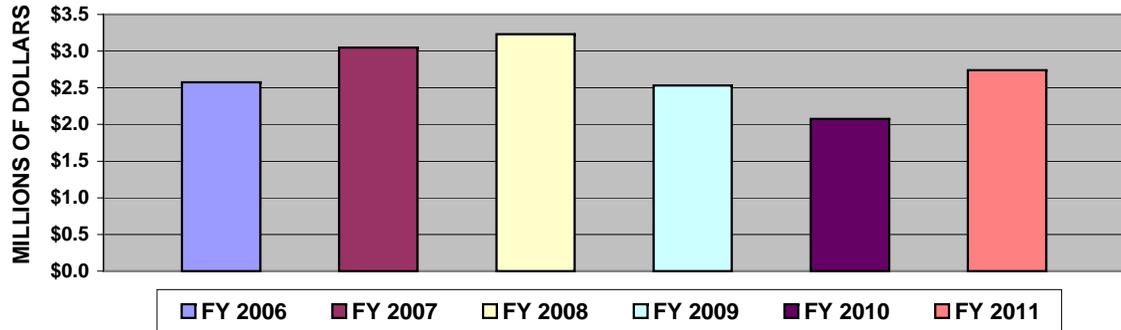
* **NOTE:** RTA SALES TAXES WERE FIRST RECEIVED IN JULY 2008.



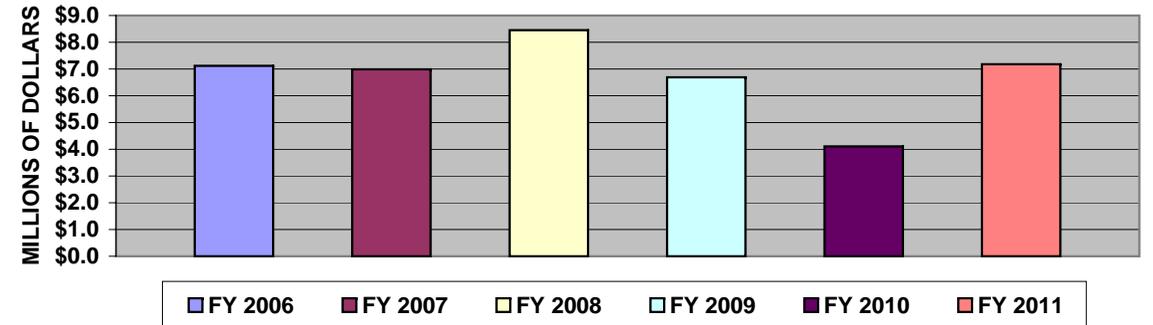
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COMPARISON OF TAX RECEIPTS DEPOSITED DURING FISCAL YEARS 2006 THROUGH 2011

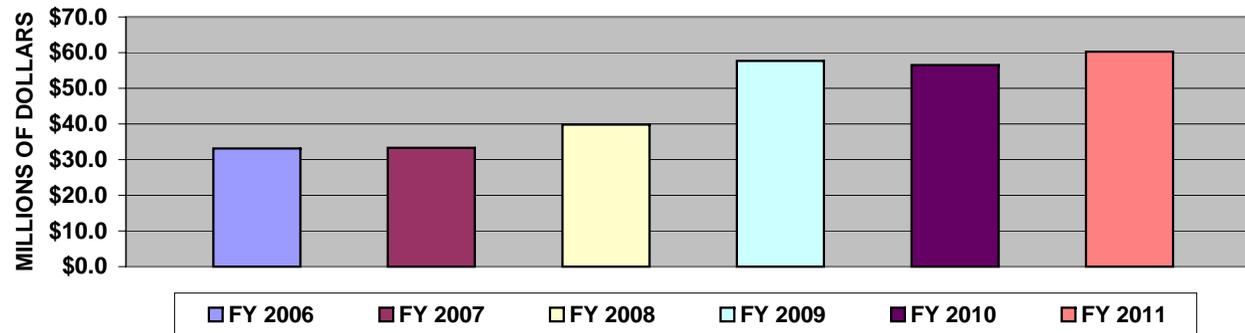
PERSONAL PROPERTY REPLACEMENT TAXES
YEAR-TO-DATE RECEIPTS
THROUGH THE THIRD QUARTERS OF FY 2006 - FY 2011



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



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



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