



OFFICE OF THE COUNTY AUDITOR

DUPAGE COUNTY, ILLINOIS

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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 Fiscal Year Ended November 30, 2011

DATE: February 17, 2012

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, 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.

During the third and fourth quarters of fiscal year 2011, the Convalescent Center Fund had a negative cash balance; therefore, additional charts related to the financial activities of the Convalescent Center Fund have been included with this Quarterly Financial Report.

BOB GROGAN, CPA, CFE, DU PAGE COUNTY AUDITOR
DU PAGE COUNTY QUARTERLY FINANCIAL REPORT
THROUGH THE FISCAL YEAR ENDED NOVEMBER 30, 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	\$ 28,076,821	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,900,000	\$ 18,049,326	\$ 22,000,000	\$ 22,169,595	\$ 68,631,196	\$ 68,295,742
Sales Taxes	77,040,313	79,935,074	-	-	-	-	-	-	-	-	2,068,702	2,068,700	79,109,015	82,003,774
Other	59,538,313	54,412,749	30,845,288	23,444,910	21,181,772	19,606,093	24,840,500	23,320,818	30,779,753	26,420,278	236,872,602	103,783,970	404,058,228	250,988,817
Cash Transfers	522,587	660,263	2,937,000	2,718,000	-	-	-	-	-	-	17,760,715	17,382,825	21,220,302	20,761,088
Total appropriated revenues and cash transfers in	\$ 165,832,409	\$ 163,084,908	\$ 33,782,288	\$ 26,162,910	\$ 21,181,772	\$ 19,606,093	\$ 24,840,500	\$ 23,320,818	\$ 48,679,753	\$ 44,469,604	\$ 278,702,019	\$ 145,405,090	\$ 573,018,741	\$ 422,049,422
Trust, agency, and collector funds		-		-		-		-		-		6,099,834,178		6,099,834,178
Unbudgeted Cash Transfers		216,614		-		908		-		825		1,193,090		1,411,437
Total revenues and cash transfers in		\$ 163,301,522		\$ 26,162,910		\$ 19,607,000		\$ 23,320,818		\$ 44,470,429		\$ 6,246,432,358		\$ 6,523,295,037
Expenditures:														
Personnel	\$ 104,906,151	\$ 103,782,752	\$ 24,812,056	\$ 22,887,179	\$ 7,574,356	\$ 7,227,182	\$ 9,932,086	\$ 9,838,894	\$ 37,235,561	\$ 35,488,441	\$ 65,039,313	\$ 47,852,992	\$ 249,499,523	\$ 227,077,440
Commodities	5,615,145	5,187,776	4,934,369	4,596,814	1,893,220	1,570,990	5,806,450	4,187,003	2,434,433	1,512,488	5,303,892	2,352,959	25,987,509	19,408,029
Contractual	38,415,986	35,717,234	3,002,350	2,532,386	9,629,907	8,303,569	9,309,300	4,461,250	8,832,394	6,598,567	137,830,826	53,839,798	207,020,763	111,452,804
Capital outlay	3,550,356	2,288,325	1,034,151	690,927	2,946,161	581,889	16,515,808	9,096,262	1,408,266	690,946	73,932,132	17,793,194	99,386,874	31,141,543
Bond and debt service	-	-	-	-	2,084,289	2,080,938	-	-	-	-	16,199,139	16,199,105	18,283,428	18,280,043
Cash Transfers	13,334,171	12,753,803	-	-	-	-	-	-	-	-	7,641,044	7,627,000	20,975,215	20,380,803
Total appropriated expenditures and cash transfers out	\$ 165,821,809	\$ 159,729,890	\$ 33,782,926	\$ 30,707,307	\$ 24,127,933	\$ 19,764,568	\$ 41,563,644	\$ 27,583,408	\$ 49,910,654	\$ 44,290,442	\$ 305,946,346	\$ 145,665,048	\$ 621,153,312	\$ 427,740,663
Trust, agency, and collector funds		-		-		-		-		-		6,106,353,109		6,106,353,109
Non-Appropriated Cash Transfers / Other		72,415		-		-		-		16,957		2,387,442		2,476,813
Total expenditures and cash transfers out		\$ 159,802,305		\$ 30,707,307		\$ 19,764,568		\$ 27,583,408		\$ 44,307,398		\$ 6,254,405,599		\$ 6,536,570,586
Excess (deficit) of cash basis revenues over accrual basis expenditures		\$ 3,499,217		\$ (4,544,397)		\$ (157,567)		\$ (4,262,590)		\$ 163,030		\$ (7,973,241)		\$ (13,275,549)
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		10,107,715		2,442,699		711,209		1,228,194		3,450,836		8,640,450		26,581,104
Ending Cash Balances, November 30, 2011		\$ 53,381,704		\$ (2,872,237)		\$ 9,969,588		\$ 7,633,862		\$ 21,408,646		\$ 234,100,333		\$ 323,621,895

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 2011 Financial Plan as originally passed by the County Board on November 23, 2010.
Budgeted Expenditures are obtained from the Finance Department's final Summary Listing of Obligations vs Budget by Expenditure Category Report as of the Fiscal Year Ended November 30, 2011.
- 3) For presentation purposes, cash transfers shown may be reflected in the revenues of more than one fund.
- 4) Some differences due to rounding.

BOB GROGAN, CPA, CFE, DU PAGE COUNTY AUDITOR
DU PAGE COUNTY QUARTERLY FINANCIAL REPORT
THROUGH THE FISCAL YEAR ENDED NOVEMBER 30, 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>FY2011</u>	<u>FY2010</u>
Corporate Fund - County Board	RTA Sales Tax	\$41,479,335	\$39,348,481
Corporate Fund - County Board	Supplemental Sales Tax	\$33,238,594	\$31,192,594
Corporate Fund - County Board	Real Estate Taxes	\$22,988,523	\$22,727,310
Convalescent Center Operating Fund	Patient Care	\$22,696,789	\$25,178,804
Local Gasoline Tax Fund	Gasoline Taxes	\$19,054,321	\$18,870,292

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

<u>Expenditure Source Department</u>	<u>Expenditure Category</u>	<u>FY2011</u>	<u>FY2010</u>
General Fund - County Sheriff	Personnel	\$36,299,376	\$36,508,598
Convalescent Center Operating Fund	Personnel	\$22,887,179	\$22,013,257
Illinois Municipal Retirement Fund	Personnel	\$18,354,843	\$17,081,656
General Fund - Special Accounts	Contractual	\$15,367,696	\$13,866,547
Belmont Road Grade Separation Project Fund	Contractual	\$12,703,397	\$5,899,577

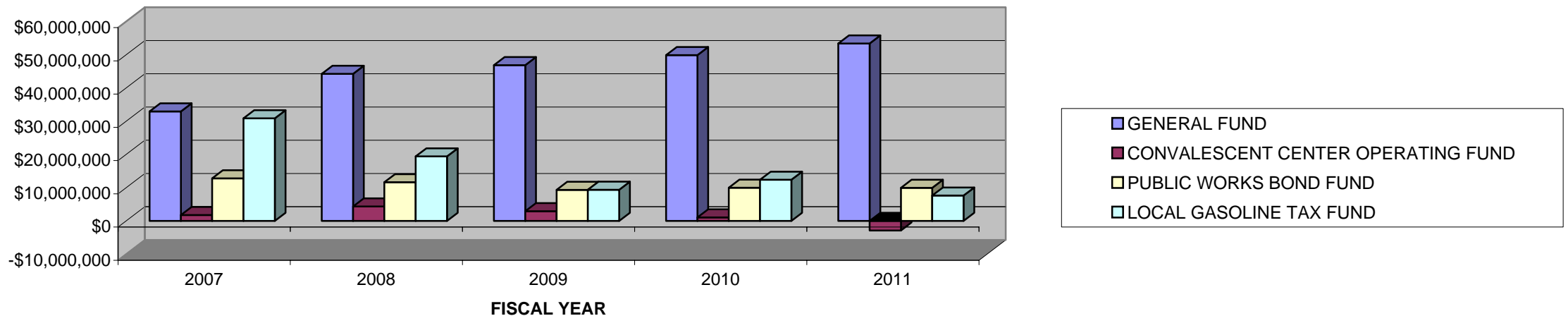
FISCAL YEAR TO DATE
TOP 5 FUNDS BY TOTAL REVENUES
EXCLUDING OPERATING SUBSIDIES AND CASH TRANSFERS IN
COUNTY BOARD APPROPRIATED FUNDS ONLY

<u>Fund Total Revenues</u>	<u>FY2011</u>	<u>FY2010</u>
General Fund	\$162,424,644	\$159,248,862
Convalescent Center Operating Fund	\$23,444,910	\$25,946,217
Local Gasoline Tax Fund	\$23,320,818	\$29,956,239
Public Works Bond Fund	\$19,606,093	\$19,264,794
Ill. Dept. of Commerce & Economic Opportunity Grant Fund	\$16,094,435	\$19,641,673

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>FY2011</u>	<u>FY2010</u>
General Fund	\$146,976,087	\$147,374,698
Convalescent Center Operating Fund	\$30,707,307	\$29,364,233
Local Gasoline Tax Fund	\$27,583,408	\$27,327,422
Public Works Bond Fund	\$19,764,568	\$18,636,538
Illinois Municipal Retirement Fund	\$18,354,843	\$17,081,656

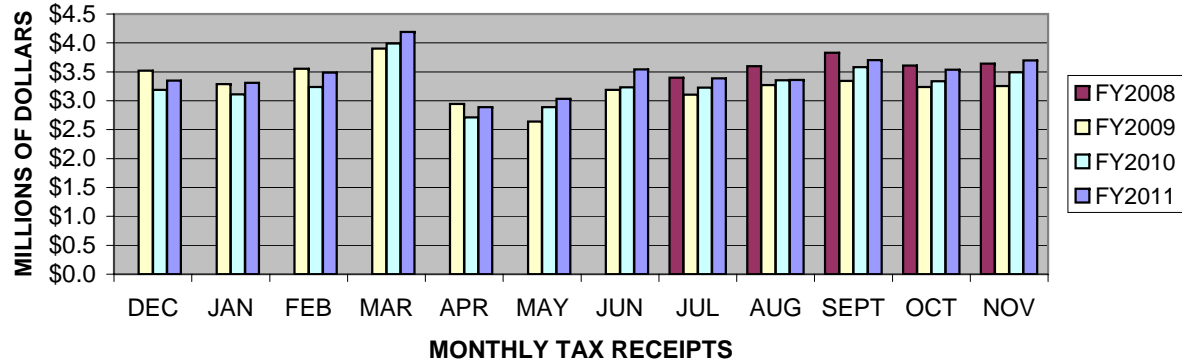
FISCAL YEAR ENDING CASH BALANCES
FOR SELECTED FUNDS
FY2007 - FY2011



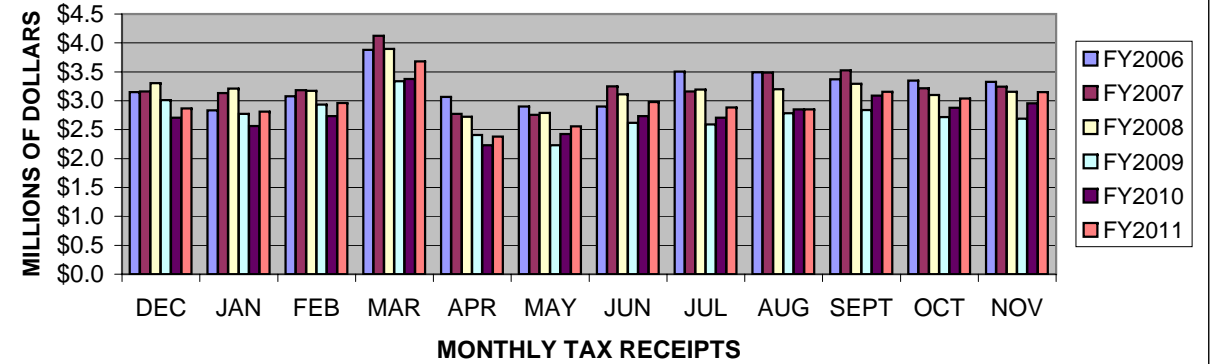
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DU PAGE COUNTY QUARTERLY FINANCIAL REPORT
THROUGH THE FISCAL YEAR ENDED NOVEMBER 30, 2011

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

RTA SALES TAX*

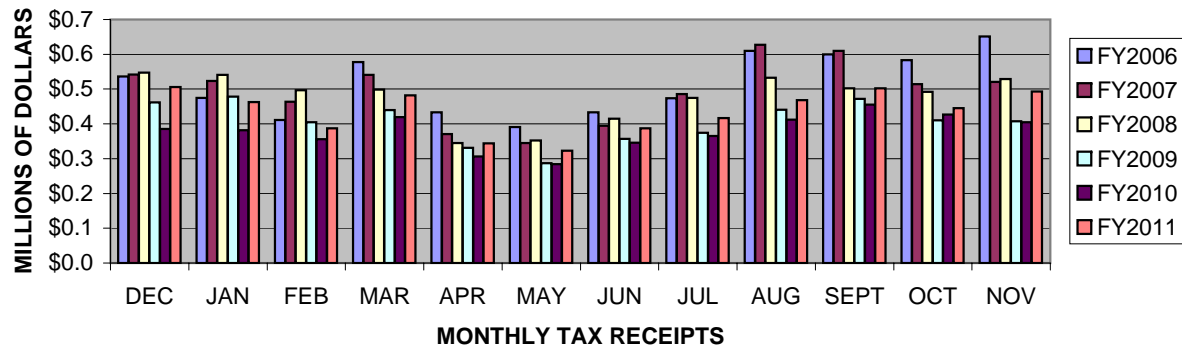


SUPPLEMENTAL SALES TAX

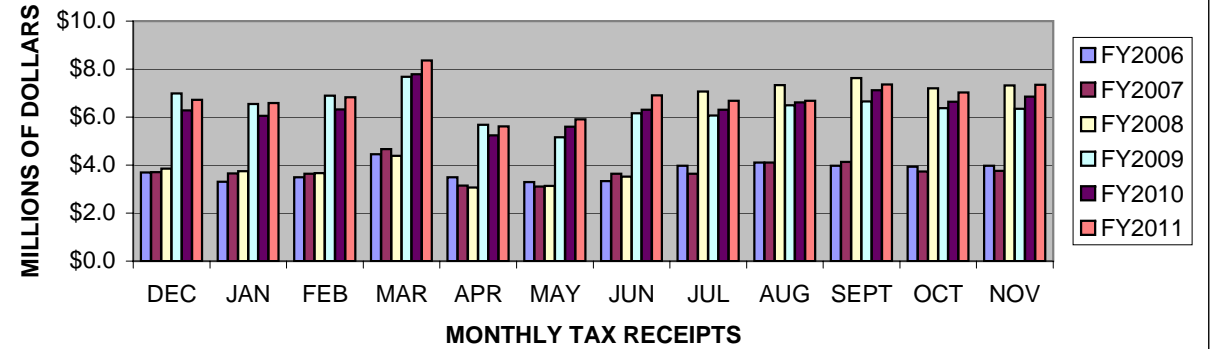


* **NOTE:** RTA SALES TAXES WERE FIRST RECEIVED IN JULY 2008.

UNINCORPORATED COUNTY SALES TAX



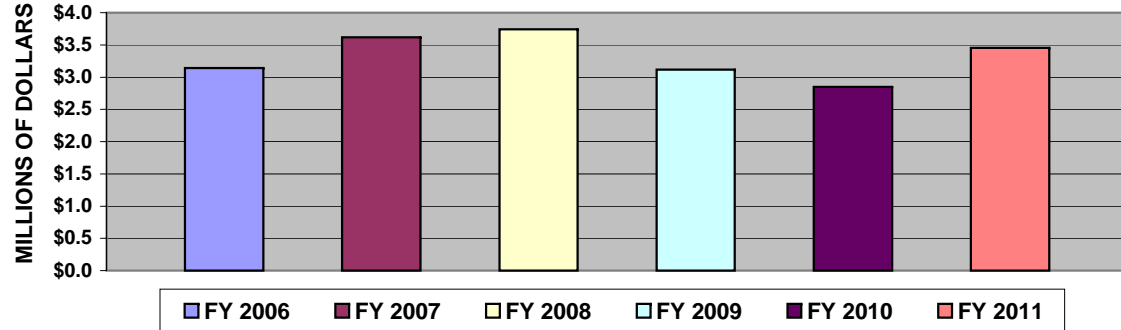
ALL SALES TAXES COMBINED



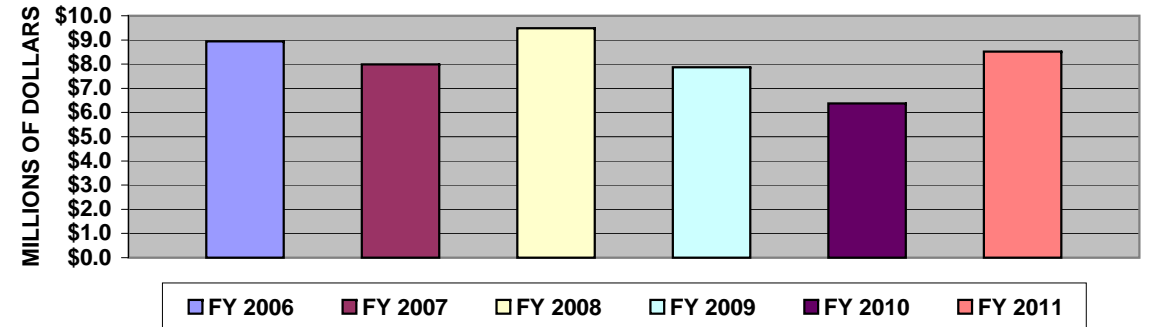
BOB GROGAN, CPA, CFE, DU PAGE COUNTY AUDITOR
DU PAGE COUNTY QUARTERLY FINANCIAL REPORT
THROUGH THE FISCAL YEAR ENDED NOVEMBER 30, 2011

COMPARISON OF TAX RECEIPTS DEPOSITED DURING FISCAL YEARS 2006 THROUGH 2011

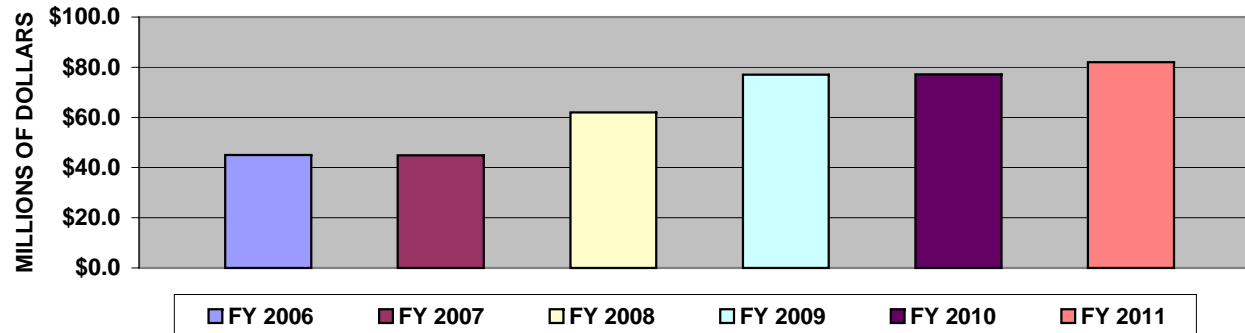
PERSONAL PROPERTY REPLACEMENT TAXES
YEAR-TO-DATE RECEIPTS
THROUGH THE FOURTH QUARTERS OF FY 2006 - FY 2011



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



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

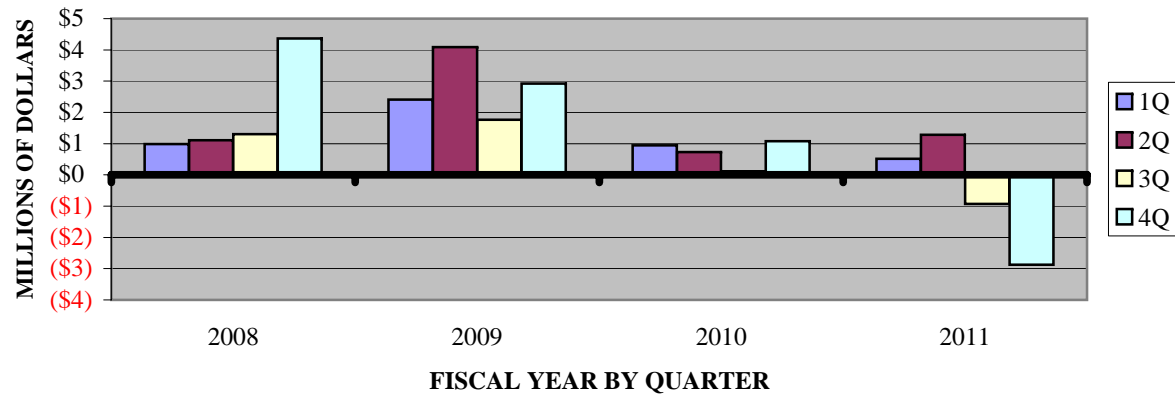


* NOTE: RTA SALES TAXES WERE FIRST RECEIVED IN JULY 2008.

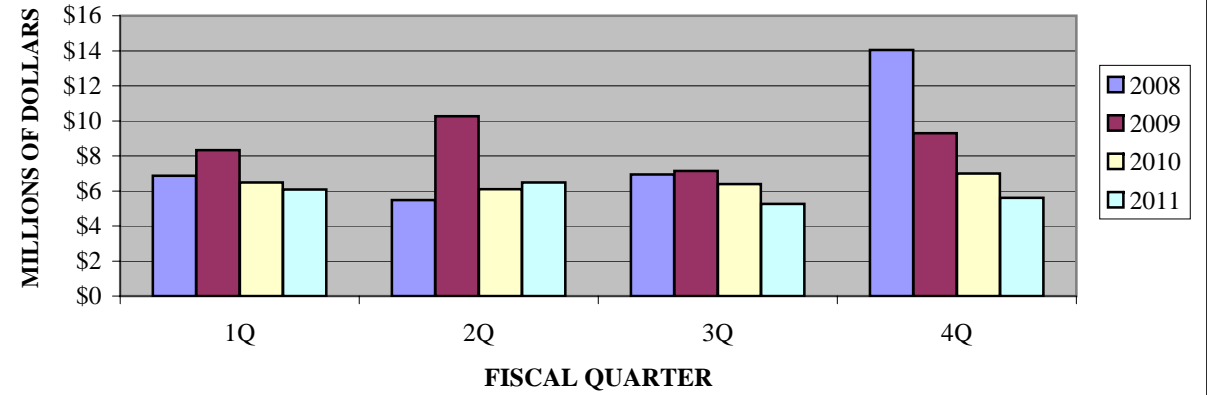
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DU PAGE COUNTY QUARTERLY FINANCIAL REPORT
THROUGH THE FISCAL YEAR ENDED NOVEMBER 30, 2011

DETAILED ANALYSIS OF THE CONVALESCENT CENTER FUND FOR THE FISCAL YEARS 2008 THROUGH 2011

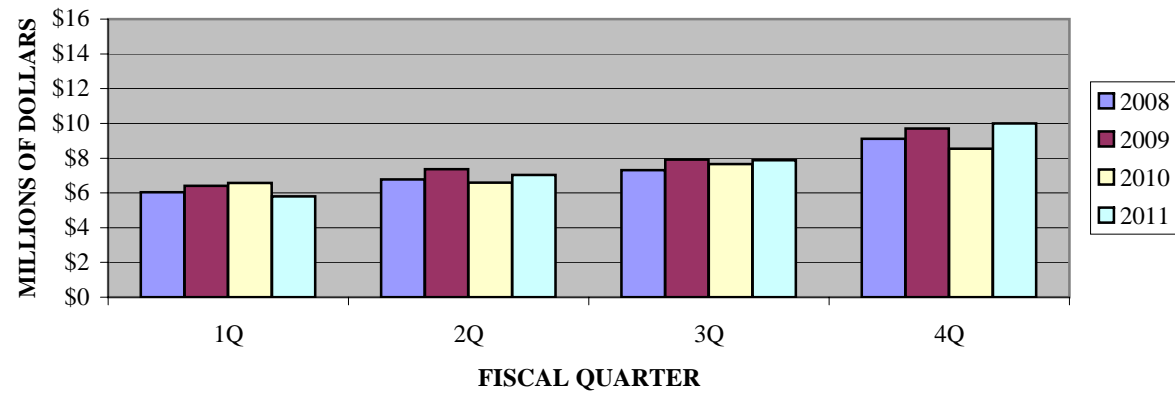
CONVALESCENT CENTER CASH BALANCES



**CONVALESCENT CENTER REVENUES
(EXCLUDES CASH TRANSFERS IN)**



CONVALESCENT CENTER EXPENDITURES



CONVALESCENT CENTER CASH TRANSFERS RECEIVED

