



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, C.P.A., County Auditor

SUBJECT: Quarterly Financial Report
Through the Quarter Ended May 31, 2010

DATE: July 15, 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 May 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.

Beginning with fiscal year 2010, a new revenue category, Sales Taxes, has been added to the Report. This will provide a means to monitor the major revenue source of the Corporate Fund.

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.

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BOB GROGAN, C.P.A., COUNTY AUDITOR
DU PAGE COUNTY QUARTERLY FINANCIAL REPORT
THROUGH THE QUARTER ENDED MAY 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
Revenues:														
Property Taxes	\$ 28,481,196	\$ 1,779,466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,900,000	\$ 352,380	\$ 22,237,000	\$ 433,778	\$ 68,618,196	\$ 2,565,624
Sales Taxes	82,250,272	36,259,966	-	-	-	-	-	-	-	-	2,053,343	1,031,438	84,303,615	37,291,404
Other	61,057,777	25,506,440	29,878,447	12,574,071	19,407,839	8,949,034	33,003,000	18,395,911	30,641,445	13,717,934	204,739,551	48,214,561	378,728,059	127,357,952
Cash Transfers	-	-	2,400,000	1,225,000	-	-	-	-	-	-	22,104,794	12,702,750	24,504,794	13,927,750
Total appropriated revenues & cash transfers in	\$ 171,789,245	\$ 63,545,873	\$ 32,278,447	\$ 13,799,071	\$ 19,407,839	\$ 8,949,034	\$ 33,003,000	\$ 18,395,911	\$ 48,541,445	\$ 14,070,314	\$ 251,134,688	\$ 62,382,526	\$ 556,154,664	\$ 181,142,729
Trust, agency, and collector funds		-		-		-		-		-		2,219,463,497		2,219,463,497
Unbudgeted Cash Transfers		450,265		-		-		-		100		870,420		1,320,785
Total revenues and cash transfers in		\$ 63,996,137		\$ 13,799,071		\$ 8,949,034		\$ 18,395,911		\$ 14,070,414		\$ 2,282,716,443		\$ 2,401,927,011
Expenditures:														
Personnel	\$ 102,451,896	\$ 48,468,498	\$ 23,520,277	\$ 10,682,458	\$ 7,082,241	\$ 3,228,301	\$ 9,201,348	\$ 4,241,651	\$ 37,177,256	\$ 16,116,387	\$ 55,807,322	\$ 21,278,412	\$ 235,240,340	\$ 104,015,708
Commodities	6,147,545	2,045,042	5,243,142	1,676,183	1,510,524	428,780	6,872,550	3,425,316	2,294,803	695,154	5,194,661	868,459	27,263,225	9,138,935
Contractual	41,419,376	16,112,648	3,132,893	748,578	8,692,520	3,392,474	9,285,765	2,050,748	8,401,386	3,867,850	118,575,846	20,353,864	189,507,786	46,526,162
Capital outlay	4,804,320	701,226	905,636	57,993	5,153,600	73,269	15,318,854	2,404,042	735,550	83,404	95,790,256	2,605,114	122,708,216	5,925,049
Bond and debt service	-	-	-	-	2,085,239	1,438,832	-	-	-	-	18,948,733	9,609,135	21,033,972	11,047,967
Cash Transfers	16,973,750	6,578,750	-	-	-	-	-	-	-	-	7,361,044	7,349,000	24,334,794	13,927,750
Total appropriated expenditures & cash transfers out	\$ 171,796,887	\$ 73,906,165	\$ 32,801,948	\$ 13,165,212	\$ 24,524,124	\$ 8,561,657	\$ 40,678,517	\$ 12,121,757	\$ 48,608,995	\$ 20,762,796	\$ 301,677,862	\$ 62,063,984	\$ 620,088,333	\$ 190,581,571
Trust, agency, and collector funds		-		-		-		-		-		1,398,452,321		1,398,452,321
Unappropriated Cash Transfers / Other		35,645		594,212		-		-		15,049		1,298,726		1,943,633
Total expenditures and cash transfers out		\$ 73,941,810		\$ 13,759,425		\$ 8,561,657		\$ 12,121,757		\$ 20,777,845		\$ 1,461,815,031		\$ 1,590,977,525
Excess (deficit) of revenues over expenditures		\$ (9,945,673)		\$ 39,647		\$ 387,378		\$ 6,274,153		\$ (6,707,431)		\$ 820,901,412		\$ 810,949,486
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, May 31, 2010		\$ 27,526,674		\$ 731,336		\$ 9,175,068		\$ 14,313,594		\$ 13,742,179		\$ 1,009,205,958		\$ 1,074,694,809
Encumbrances at May 31, 2010		(9,720,942)		(4,615,142)		(2,612,839)		(13,178,459)		(416,317)		(60,733,655)		(91,277,355)
Unencumbered Cash Balances, May 31, 2010		\$ 17,805,732		\$ (3,883,806)		\$ 6,562,228		\$ 1,135,135		\$ 13,325,862		\$ 948,472,303		\$ 983,417,455

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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 DU PAGE COUNTY QUARTERLY FINANCIAL REPORT
 THROUGH THE QUARTER ENDED MAY 31, 2010

FISCAL YEAR 2010
TOP 5 REVENUES BY SOURCE
COUNTY BOARD APPROPRIATED FUNDS ONLY

<u>Revenue Source Department</u>	<u>Revenue Type</u>	<u>2Q FY2010</u>	<u>2Q FY2009</u>
Corporate Fund - County Board	RTA Sales Tax	\$19,126,965	\$19,851,520
Corporate Fund - County Board	Supplementary Sales Tax	\$15,000,141	\$15,655,768
Convalescent Center Operating Fund	Patient Care	\$12,170,602	\$18,133,665
Local Gasoline Tax Fund	Gasoline Taxes	\$9,331,073	\$9,429,561
Local Gasoline Tax Fund	Construction Reimbursements	\$7,930,158	\$5,938,691

FISCAL YEAR 2010
TOP 5 EXPENDITURES BY CATEGORY
COUNTY BOARD APPROPRIATED FUNDS ONLY

<u>Expenditure Source Department</u>	<u>Expenditure Category</u>	<u>2Q FY2010</u>	<u>2Q FY2009</u>
Corporate Fund - County Sheriff	Personnel	\$16,109,187	\$15,956,655
Convalescent Center Operating Fund	Personnel	\$10,681,556	\$11,058,995
Corporate Fund - Special Accounts	Contractual	\$7,947,636	\$6,996,129
Illinois Municipal Retirement Fund	Personnel	\$7,051,190	\$6,493,156
Corporate Fund - Insurance	Personnel	\$6,621,095	\$6,137,346

FISCAL YEAR 2010
TOP 5 FUNDS BY TOTAL REVENUES
EXCLUDING CASH TRANSFERS IN
COUNTY BOARD APPROPRIATED FUNDS ONLY

<u>Fund Total Revenues</u>	<u>2Q FY2010</u>	<u>2Q FY2009</u>
Corporate Fund	\$63,545,873	\$72,155,652
Local Gasoline Tax Fund	\$18,395,911	\$16,603,345
Convalescent Center Operating Fund	\$12,574,071	\$18,595,495
Ill. Dept. of Commerce & Economic Opportunity Grant Fund	\$9,561,233	\$2,149,982
Public Works Bond Fund	\$8,949,034	\$8,224,603

FISCAL YEAR 2010
TOP 5 FUNDS BY TOTAL EXPENDITURES
EXCLUDING CASH TRANSFERS OUT
COUNTY BOARD APPROPRIATED FUNDS ONLY

<u>Fund Total Expenditures</u>	<u>2Q FY2010</u>	<u>2Q FY2009</u>
Corporate Fund	\$67,272,370	\$66,379,463
Convalescent Center Operating Fund	\$13,164,310	\$13,778,487
Local Gasoline Tax Fund	\$12,121,757	\$21,291,672
Ill. Dept. of Commerce & Economic Opportunity Grant Fund	\$8,614,116	\$1,957,304
Public Works Bond Fund	\$8,561,657	\$9,561,091

SECOND QUARTER ENDING CASH BALANCES
FOR SELECTED FUNDS
FY2006 - FY2010

