



OFFICE OF THE COUNTY AUDITOR

DUPAGE COUNTY, ILLINOIS

Bob Grogan, C.P.A.
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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 February 28, 2010

DATE: March 16, 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 February 28, 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 FEBRUARY 28, 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	\$ 1,754,506	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,900,000	\$ 344,680	\$ 22,237,000	\$ 424,283	\$ 68,618,196	\$ 2,523,469
Sales Taxes	82,250,272	18,141,734	-	-	-	-	-	-	-	-	2,053,343	513,636	84,303,615	18,655,369
Cash Transfers / Other	61,057,777	12,532,246	32,278,447	7,282,414	19,407,839	5,137,254	33,003,000	12,243,978	30,641,445	7,984,391	210,609,551	39,546,114	386,998,059	84,726,397
Total appropriated revenues & cash transfers in	\$ 171,789,245	\$ 32,428,485	\$ 32,278,447	\$ 7,282,414	\$ 19,407,839	\$ 5,137,254	\$ 33,003,000	\$ 12,243,978	\$ 48,541,445	\$ 8,329,071	\$ 234,899,894	\$ 40,484,033	\$ 539,919,870	\$ 105,905,235
Trust, agency, and collector funds		-		-		-		-		-		62,169,387		62,169,387
Total revenues and cash transfers in		\$ 32,428,485		\$ 7,282,414		\$ 5,137,254		\$ 12,243,978		\$ 8,329,071		\$ 102,653,420		\$ 168,074,622
Expenditures:														
Personnel	\$ 101,944,196	\$ 24,719,332	\$ 23,520,277	\$ 5,745,564	\$ 7,152,241	\$ 1,602,795	\$ 9,201,348	\$ 2,243,377	\$ 37,237,256	\$ 8,080,010	\$ 52,855,140	\$ 10,293,539	\$ 231,910,458	\$ 52,684,617
Commodities	6,236,707	642,211	5,243,142	541,141	1,444,024	175,770	7,322,550	2,006,377	2,288,803	409,734	4,370,950	349,686	26,906,176	4,124,919
Contractual	41,850,048	6,567,483	3,132,893	286,010	8,689,020	1,749,766	8,835,765	1,055,031	8,347,386	2,056,861	102,176,966	9,254,206	173,032,078	20,969,358
Capital outlay	4,692,186	184,733	905,636	6,510	5,153,600	-	15,318,854	1,102,338	735,550	53,608	94,438,895	2,131,263	121,244,721	3,478,452
Bond and debt service	-	-	-	-	2,085,239	1,090,756	-	-	-	-	18,948,733	9,609,135	21,033,972	10,699,891
Cash Transfers	16,973,750	5,298,750	-	-	-	-	-	-	-	-	7,361,044	7,349,000	24,334,794	12,647,750
Total appropriated expenditures & cash transfers out	\$ 171,696,887	\$ 37,412,509	\$ 32,801,948	\$ 6,579,225	\$ 24,524,124	\$ 4,619,088	\$ 40,678,517	\$ 6,407,122	\$ 48,608,995	\$ 10,600,214	\$ 280,151,728	\$ 38,986,830	\$ 598,462,199	\$ 104,604,988
Unappropriated Cash Transfers / Other		18,571		445,659		-		-		3,526		191,789		659,546
Trust, agency, and collector funds		-		-		-		-		-		105,406,373		105,406,373
Total expenditures and cash transfers out		\$ 37,431,080		\$ 7,024,885		\$ 4,619,088		\$ 6,407,122		\$ 10,603,740		\$ 144,584,992		\$ 210,670,907
Excess (deficit) of cash basis revenues over accrual basis expenditures		\$ (5,002,595)		\$ 257,529		\$ 518,166		\$ 5,836,855		\$ (2,274,669)		\$ (41,931,572)		\$ (42,596,285)
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		(9,411,033)		(2,233,363)		(563,933)		(1,334,585)		(1,644,400)		(10,543,871)		(25,731,185)
Ending Cash Balances, February 28, 2010		\$ 32,469,678		\$ 949,219		\$ 9,305,670		\$ 13,876,296		\$ 18,174,941		\$ 146,879,603		\$ 221,655,406
Encumbrances at February 28, 2010		(10,913,342)		(4,382,650)		(1,869,573)		(12,763,335)		(254,493)		(59,213,677)		(89,397,070)
Unencumbered Cash Balances, February 28, 2010		\$ 21,556,336		\$ (3,433,431)		\$ 7,436,097		\$ 1,112,961		\$ 17,920,447		\$ 87,665,926		\$ 132,258,336

NOTES:

- 1) Some differences due to rounding.
- 2) For presentation purposes, cash transfers shown may be reflected in the revenues of more than one fund.
- 3) Revenue and expenditure amounts for the Health Department funds were obtained from the Treasurer's Trial Balance.

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 THROUGH THE QUARTER ENDED FEBRUARY 28, 2010

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

<u>Revenue Source Department</u>	<u>Revenue Type</u>	<u>1Q FY2010</u>	<u>1Q FY2009</u>
Corporate Fund - County Board	RTA Sales Tax	\$9,532,501	\$10,363,593
Corporate Fund - County Board	Supplementary Sales Tax	\$7,486,116	\$8,200,094
Local Gasoline Tax Fund	Construction Reimbursements	\$7,166,434	\$5,198,670
Convalescent Center Operating Fund	Patient Care	\$6,268,812	\$8,085,417
Local Gasoline Tax Fund	Gasoline Taxes	\$4,548,217	\$4,743,342

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

<u>Expenditure Source Department</u>	<u>Expenditure Category</u>	<u>1Q FY2010</u>	<u>1Q FY2009</u>
Corporate Fund - County Sheriff	Personnel	\$7,889,823	\$7,922,884
Convalescent Center Operating Fund	Personnel	\$5,745,564	\$5,587,826
Corporate Fund - Insurance	Personnel	\$3,749,299	\$2,417,488
Corporate Fund - Special Accounts	Contractual	\$3,153,559	\$2,851,750
Illinois Municipal Retirement Fund	Personnel	\$3,137,922	\$3,034,515

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

<u>Fund Total Revenues</u>	<u>1Q FY2010</u>	<u>1Q FY2009</u>
Corporate Fund	\$32,237,723	\$39,594,932
Local Gasoline Tax Fund	\$12,243,978	\$10,548,576
Convalescent Center Operating Fund	\$6,482,414	\$8,322,469
Motor Fuel Tax Fund	\$5,243,071	\$5,120,070
Ill. Dept. of Commerce & Economic Opportunity Grant Fund	\$5,158,555	\$1,036,582

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

<u>Fund Total Expenditures</u>	<u>1Q FY2010</u>	<u>1Q FY2009</u>
Corporate Fund	\$32,050,908	\$31,373,092
Convalescent Center Operating Fund	\$6,579,225	\$6,411,829
Local Gasoline Tax Fund	\$6,407,122	\$11,453,967
Public Works Bond Fund	\$4,619,088	\$4,778,492
Ill. Dept. of Commerce & Economic Opportunity Grant Fund	\$3,732,131	\$851,779

FIRST QUARTER ENDING CASH BALANCES
FOR SELECTED FUNDS
FY2006 - FY2010

