



OFFICE OF THE COUNTY AUDITOR

DUPAGE COUNTY, ILLINOIS

Bob Grogan, C.P.A.
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 Fiscal Year Ended November 30, 2010

DATE: March 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 November 30, 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.

To supplement the Report, charts have been added comparing Sales Taxes, Personal Property Replacement Taxes, and State Income Tax receipts since fiscal year 2005.

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.

OFFICE OF THE DU PAGE COUNTY AUDITOR
BOB GROGAN, CPA, CFE, COUNTY AUDITOR
DU PAGE COUNTY QUARTERLY FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 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	\$ 29,398,581	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,900,000	\$ 17,978,285	\$ 22,237,000	\$ 22,182,213	\$ 68,618,196	\$ 69,559,080
Sales Taxes	82,250,272	74,985,494	-	-	-	-	-	-	-	-	2,053,343	2,053,342	84,303,615	77,038,836
Other	61,057,777	54,864,787	29,878,447	25,946,217	19,407,839	19,264,794	33,003,000	29,956,239	30,641,445	25,587,338	204,739,551	160,475,924	378,728,059	316,095,299
Cash Transfers	-	-	2,400,000	2,550,000	-	-	-	-	-	-	22,104,794	15,072,750	24,504,794	17,622,750
Total appropriated revenues & cash transfers in	\$ 171,789,245	\$ 159,248,862	\$ 32,278,447	\$ 28,496,217	\$ 19,407,839	\$ 19,264,794	\$ 33,003,000	\$ 29,956,239	\$ 48,541,445	\$ 43,565,623	\$ 251,134,688	\$ 199,784,230	\$ 556,154,664	\$ 480,315,965
Trust, agency, and collector funds		-		-		-		-		-		5,922,242,526		5,922,242,526
Unbudgeted Cash Transfers		761,252		-		-		-		275		912,113		1,673,640
Total revenues and cash transfers in		\$ 160,010,114		\$ 28,496,217		\$ 19,264,794		\$ 29,956,239		\$ 43,565,898		\$ 6,122,938,868		\$ 6,404,232,130
Expenditures:														
Personnel	\$ 105,954,129	\$ 104,289,771	\$ 23,734,356	\$ 22,013,257	\$ 7,312,241	\$ 7,053,397	\$ 9,296,348	\$ 8,805,065	\$ 36,672,911	\$ 33,470,907	\$ 61,229,070	\$ 47,938,443	\$ 244,199,055	\$ 223,570,840
Commodities	6,014,080	5,210,475	5,243,142	4,657,036	1,845,924	1,450,717	6,642,550	4,971,236	2,245,243	1,423,282	5,806,798	2,189,137	27,797,737	19,901,883
Contractual	39,735,238	34,898,427	2,904,735	2,338,235	8,793,620	7,737,778	10,670,765	7,509,125	8,465,291	6,922,268	126,948,858	51,332,339	197,518,507	110,738,173
Capital outlay	5,184,690	2,976,025	919,715	355,705	4,487,100	312,758	14,068,854	6,041,995	1,225,550	555,716	99,297,553	22,624,319	125,183,462	32,866,518
Bond and debt service	-	-	-	-	2,085,239	2,081,888	-	-	-	-	18,948,733	13,748,728	21,033,972	15,830,617
Cash Transfers	14,808,750	10,273,750	-	-	-	-	-	-	-	-	7,361,044	7,349,000	22,169,794	17,622,750
Total appropriated expenditures & cash transfers out	\$ 171,696,887	\$ 157,648,448	\$ 32,801,948	\$ 29,364,233	\$ 24,524,124	\$ 18,636,538	\$ 40,678,517	\$ 27,327,422	\$ 48,608,995	\$ 42,372,173	\$ 319,592,056	\$ 145,181,967	\$ 637,902,527	\$ 420,530,780
Trust, agency, and collector funds		-		-		-		-		-		5,930,640,898		5,930,640,898
Non-Appropriated Cash Transfers / Other		73,840		594,212		-		-		135,205		1,625,216		2,428,473
Total expenditures and cash transfers out		\$ 157,722,288		\$ 29,958,445		\$ 18,636,538		\$ 27,327,422		\$ 42,507,378		\$ 6,077,448,080		\$ 6,353,600,151
Excess (deficit) of cash basis revenues over accrual basis expenditures		\$ 2,287,826		\$ (1,462,229)		\$ 628,256		\$ 2,628,818		\$ 1,058,521		\$ 45,490,788		\$ 50,631,979
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)		(11,045,790)		(26,232,843)
Current year expenditures payable next year		10,145,066		1,845,686		582,822		1,720,894		-		12,499,263		26,793,730
Ending Cash Balances, November 30, 2010		\$ 49,905,239		\$ 1,075,147		\$ 9,998,768		\$ 12,389,152		\$ 21,508,130		\$ 246,299,307		\$ 341,175,743

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
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2010**

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

<u>Revenue Source Department</u>	<u>Revenue Type</u>	<u>4Qs FY2010</u>	<u>4Qs FY2009</u>
Series 2010 Bond Project Fund	Bond Proceeds	\$66,300,000	n/a
Corporate Fund - County Board	RTA Sales Tax	\$39,348,481	\$39,246,047
Corporate Fund - County Board	Supplemental Sales Tax	\$31,192,594	\$30,874,095
Convalescent Center Operating Fund	Patient Care	\$25,178,804	\$34,136,167
Corporate Fund - County Board	Real Estate Taxes	\$22,727,310	\$22,784,167

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

<u>Expenditure Source Department</u>	<u>Expenditure Category</u>	<u>4Qs FY2010</u>	<u>4Qs FY2009</u>
Corporate Fund - County Sheriff	Personnel	\$36,508,598	\$36,281,798
Convalescent Center Operating Fund	Personnel	\$22,013,257	\$23,382,079
Illinois Municipal Retirement Fund	Personnel	\$17,081,656	\$15,379,224
Corporate Fund - Special Accounts	Contractual	\$13,866,547	\$11,555,295
Motor Fuel Tax Fund	Capital Outlay	\$11,495,794	\$9,226,901

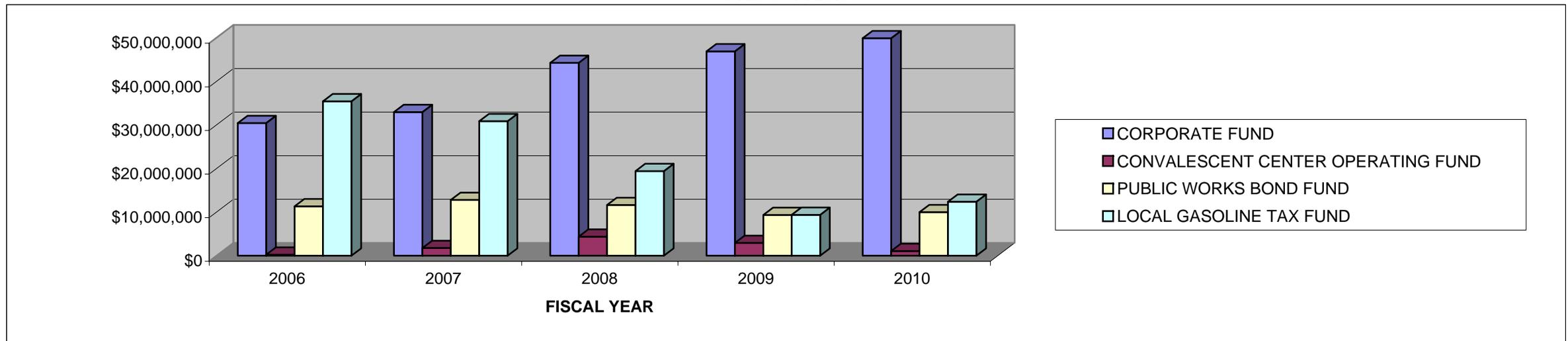
**FISCAL YEAR 2010
TOP 5 FUNDS BY TOTAL REVENUES
EXCLUDING CASH TRANSFERS IN
COUNTY BOARD APPROPRIATED FUNDS ONLY**

<u>Fund Total Revenues</u>	<u>4Qs FY2010</u>	<u>4Qs FY2009</u>
Corporate Fund	\$159,248,862	\$165,417,151
Series 2010 Bond Project Fund	\$66,300,000	n/a
Local Gasoline Tax Fund	\$29,956,239	\$29,660,666
Convalescent Center Operating Fund	\$25,946,217	\$35,023,155
Ill. Dept. of Commerce & Economic Opportunity Grant Fund	\$19,641,673	\$8,996,920

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

<u>Fund Total Expenditures</u>	<u>4Qs FY2010</u>	<u>4Qs FY2009</u>
Corporate Fund	\$147,374,698	\$143,418,995
Convalescent Center Operating Fund	\$29,364,233	\$31,402,120
Local Gasoline Tax Fund	\$27,327,422	\$40,027,209
Ill. Dept. of Commerce & Economic Opportunity Grant Fund	\$18,942,013	\$10,245,128
Public Works Bond Fund	\$18,636,538	\$18,452,126

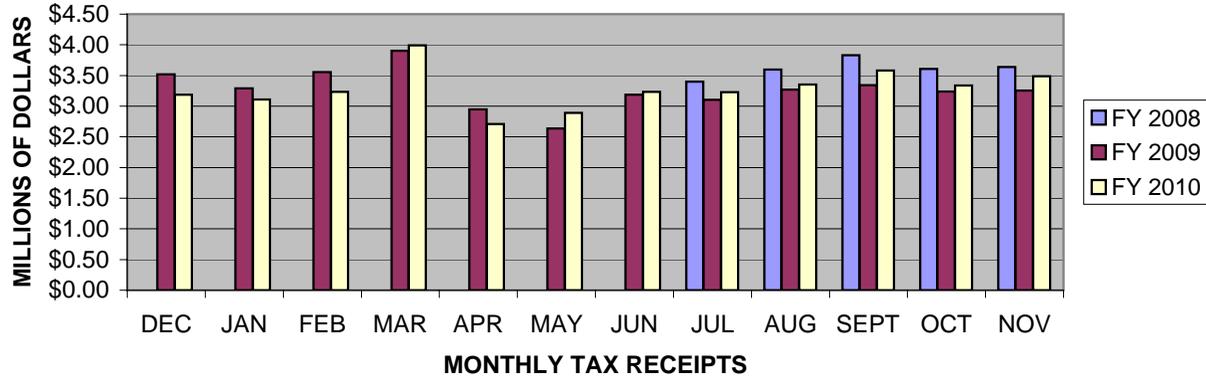
**FISCAL YEAR ENDING CASH BALANCES
FOR SELECTED FUNDS
FY2006 - FY2010**



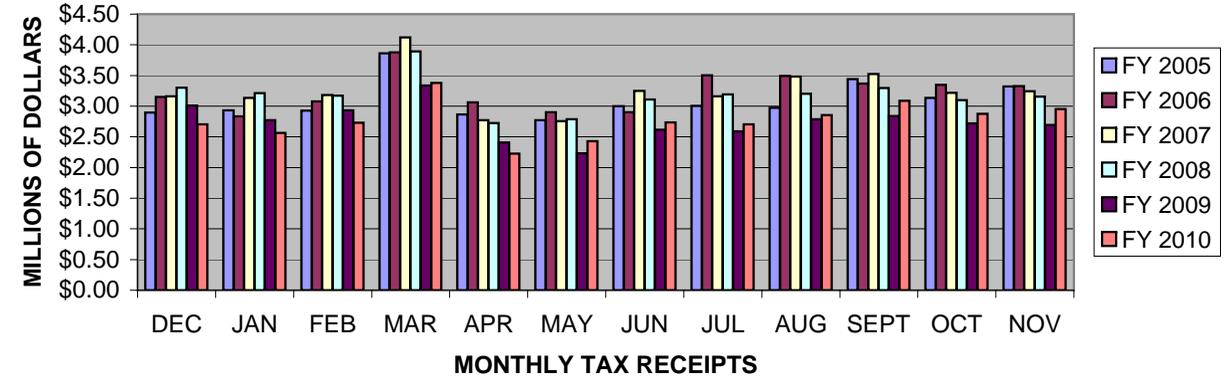
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COMPARISON OF MONTHLY SALES TAX RECEIPTS FOR THE FISCAL YEARS 2005 THROUGH 2010

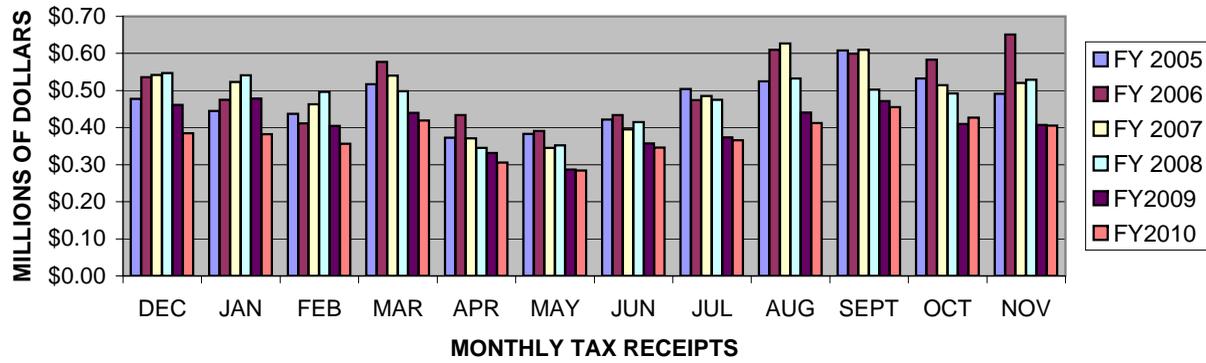
RTA SALES TAX*



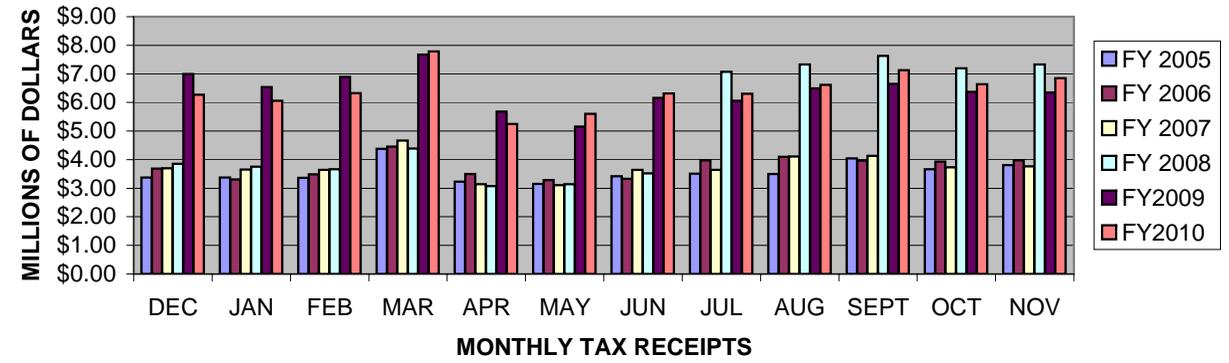
SUPPLEMENTAL SALES TAX



UNINCORPORATED COUNTY SALES TAX



ALL SALES TAXES COMBINED*

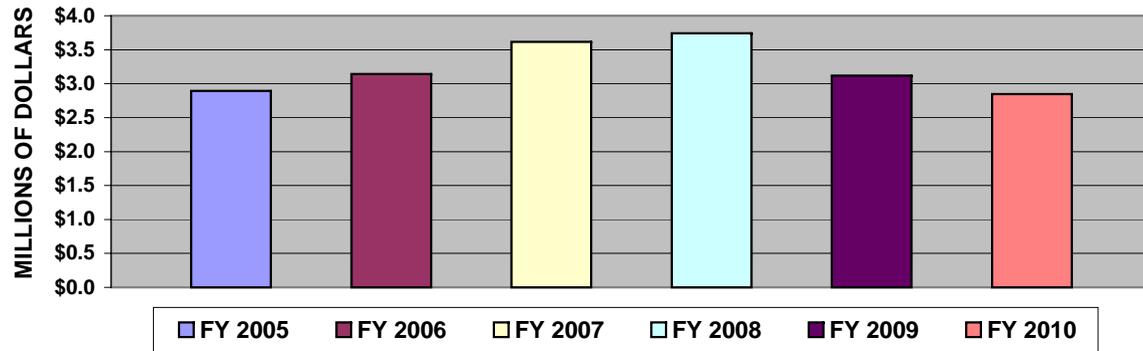


* **NOTE:** RTA SALES TAXES WERE FIRST RECEIVED IN JULY 2008.

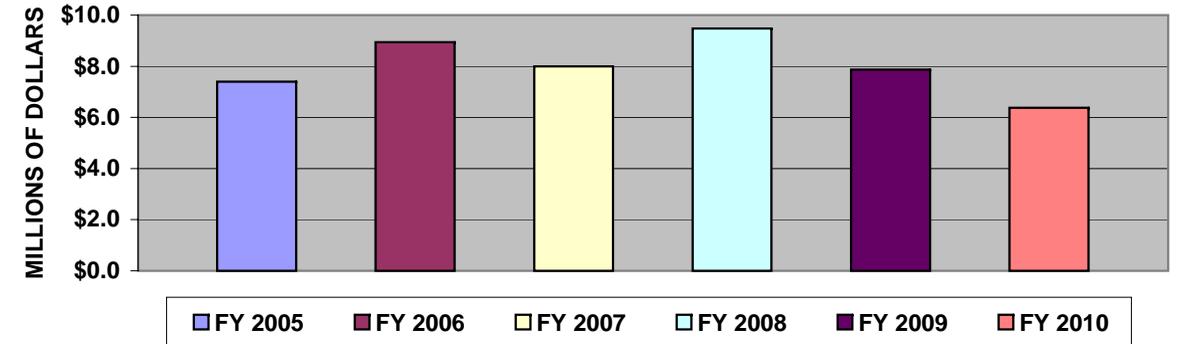
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COMPARISON OF TAX RECEIPTS DEPOSITED DURING FISCAL YEARS 2005 THROUGH 2010

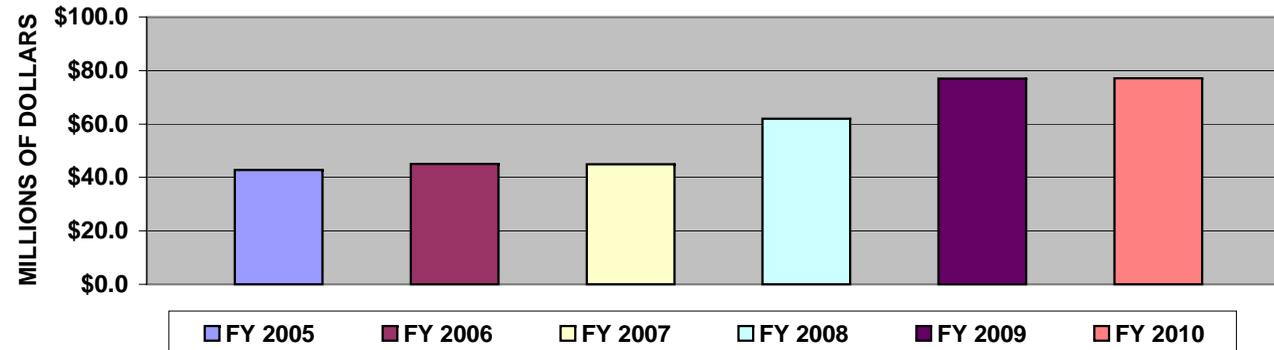
**PERSONAL PROPERTY REPLACEMENT TAXES
YEAR-TO-DATE RECEIPTS
THROUGH THE FOURTH QUARTERS OF FY 2005 - FY 2010**



**STATE INCOME TAXES
YEAR-TO-DATE RECEIPTS
THROUGH THE FOURTH QUARTERS OF FY 2005 - FY 2010**



**ALL SALES TAXES COMBINED*
YEAR-TO-DATE RECEIPTS
THROUGH THE FOURTH QUARTERS OF FY 2005 - FY2010**



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