



OFFICE OF THE COUNTY AUDITOR

Bob Grogan, CPA, CFE
DuPage County Auditor

421 N. County Farm Road
Wheaton, Illinois 60187
(630) 407-6075
FAX: (630) 407-6076
www.dupageco.org/auditor

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 February 28, 2011

DATE: April 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 February 28, 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.

To supplement the Report, charts have been added comparing Sales Taxes, Personal Property Replacement Taxes, and State Income Tax receipts since fiscal year 2006.

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". 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
THROUGH THE QUARTER ENDED FEBRUARY 28, 2011

	General 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	\$ 28,731,196	\$ 598,205	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,900,000	\$ 323,327	\$ 22,000,000	\$ 398,906	\$ 68,631,196	\$ 1,320,438
Sales Taxes	77,040,313	19,618,189	-	-	-	-	-	-	-	-	2,068,702	515,769	79,109,015	20,133,958
Other	59,538,313	12,431,416	30,845,288	6,088,003	21,181,772	4,868,977	24,840,500	5,521,106	30,779,753	7,297,996	236,872,602	28,455,021	404,058,228	64,662,518
Cash Transfers	522,587	5,809	2,937,000	1,000,000	-	-	-	-	-	-	17,760,715	14,557,811	21,220,302	15,563,619
Total appropriated revenues and cash transfers in	\$ 165,832,409	\$ 32,653,618	\$ 33,782,288	\$ 7,088,003	\$ 21,181,772	\$ 4,868,977	\$ 24,840,500	\$ 5,521,106	\$ 48,679,753	\$ 7,621,323	\$ 278,702,019	\$ 43,927,506	\$ 573,018,741	\$ 101,680,533
Trust, agency, and collector funds		-		-		-		-		-	27,490,111			27,490,111
Unbudgeted Cash Transfers		-		-		908		-		-	22,818			23,726
Total revenues and cash transfers in		\$ 32,653,618		\$ 7,088,003		\$ 4,869,884		\$ 5,521,106		\$ 7,621,323		\$ 71,440,435		\$ 129,194,369
Expenditures:														
Personnel	\$ 103,688,659	\$ 24,378,784	\$ 24,163,983	\$ 4,977,169	\$ 7,521,356	\$ 1,441,065	\$ 9,399,586	\$ 2,136,564	\$ 36,672,911	\$ 7,399,881	\$ 56,503,554	\$ 10,032,245	\$ 237,950,049	\$ 50,365,708
Commodities	5,429,942	673,289	5,101,406	543,351	1,702,220	260,900	6,413,950	904,089	2,245,243	155,370	5,157,735	495,081	26,050,496	3,032,079
Contractual	39,492,914	9,283,917	2,872,290	192,365	9,873,907	2,273,584	9,214,300	988,783	8,465,291	1,114,570	114,090,743	8,668,898	184,009,445	22,522,117
Capital outlay	3,876,123	451,798	1,645,247	89,190	2,946,161	11,642	16,535,808	790,389	1,225,550	36,884	73,177,765	1,907,504	99,406,654	3,287,408
Bond and debt service	-	-	-	-	2,084,289	1,103,981	-	-	-	-	16,199,139	9,810,117	18,283,428	10,914,098
Cash Transfers	13,334,171	2,150,000	-	-	-	-	-	-	-	-	7,361,044	-	20,695,215	2,150,000
Total appropriated expenditures and cash transfers out	\$ 165,821,809	\$ 36,937,788	\$ 33,782,926	\$ 5,802,075	\$ 24,127,933	\$ 5,091,173	\$ 41,563,644	\$ 4,819,825	\$ 48,608,995	\$ 8,706,705	\$ 272,489,980	\$ 30,913,844	\$ 586,395,287	\$ 92,271,410
Trust, agency, and collector funds		-		-		-		-		-	68,934,599			68,934,599
Non-Appropriated Cash Transfers / Other		6,083,580		-		-		-		3,863	7,356,432			13,443,874
Total expenditures and cash transfers out		\$ 43,021,367		\$ 5,802,075		\$ 5,091,173		\$ 4,819,825		\$ 8,710,568		\$ 107,204,875		\$ 174,649,884
Excess (deficit) of cash basis revenues over accrual basis expenditures		\$ (10,367,749)		\$ 1,285,928		\$ (221,289)		\$ 701,281		\$ (1,089,245)		\$ (35,764,441)		\$ (45,455,515)
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		(10,130,517)		(1,845,686)		(582,822)		(1,720,894)		(3,713,351)		(12,866,201)		(30,859,471)
Current year expenditures payable next year		-		-		-		-		-		-		-
Ending Cash Balances, February 28, 2011		\$ 29,406,973		\$ 515,389		\$ 9,194,657		\$ 11,369,539		\$ 16,705,534		\$ 197,668,665		\$ 264,860,757
Encumbrances at February 28, 2011		(11,027,524)		(3,848,007)		(2,802,465)		(14,355,565)		-		(73,394,930)		(105,428,492)
Unencumbered Cash Balances, February 28, 2011		\$ 18,379,449		\$ (3,332,618)		\$ 6,392,193		\$ (2,986,026)		\$ 16,705,534		\$ 124,273,735		\$ 159,432,266

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 February 28, 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.
- 5) Some differences due to rounding.

OFFICE OF THE DU PAGE COUNTY AUDITOR
BOB GROGAN, CPA, CFE, COUNTY AUDITOR
 DU PAGE COUNTY QUARTERLY FINANCIAL REPORT
 THROUGH THE QUARTER ENDED FEBRUARY 28, 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>1Qs FY2011</u>	<u>1Qs FY2010</u>
General Fund - County Board	RTA Sales Tax	\$10,141,495	\$9,532,501
General Fund - County Board	Supplemental Sales Tax	\$8,121,284	\$7,486,116
Convalescent Center Operating Fund	Patient Care	\$5,907,462	\$6,268,812
Local Gasoline Tax Fund	Gasoline Taxes	\$4,601,626	\$4,548,217
Illinois Municipal Retirement Fund	Operating Subsidy	\$4,515,000	\$3,581,880

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

<u>Expenditure Source Department</u>	<u>Expenditure Category</u>	<u>1Qs FY2011</u>	<u>1Qs FY2010</u>
General Fund - County Sheriff	Personnel	\$7,739,823	\$7,889,823
General Fund - Special Accounts	Contractual	\$5,758,580	\$3,153,559
Convalescent Center Operating Fund	Personnel	\$4,977,169	\$5,745,564
General Fund - Insurance	Personnel	\$4,067,019	\$3,749,299
Illinois Municipal Retirement Fund	Personnel	\$3,395,660	\$3,137,922

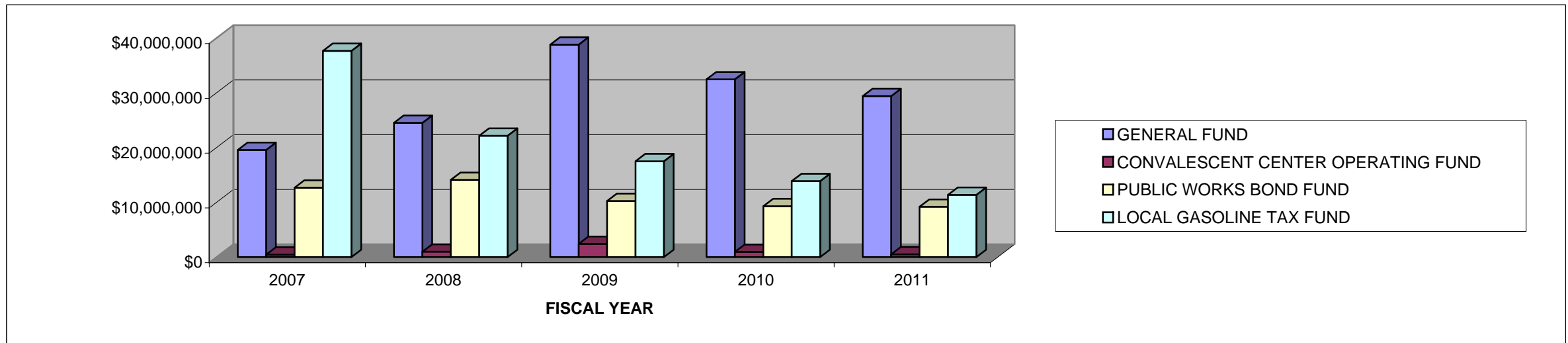
FISCAL YEAR TO DATE
TOP 5 FUNDS BY TOTAL REVENUES
EXCLUDING CASH TRANSFERS IN
COUNTY BOARD APPROPRIATED FUNDS ONLY

<u>Fund Total Revenues</u>	<u>1Qs FY2011</u>	<u>1Qs FY2010</u>
General Fund	\$32,647,809	\$32,237,723
Convalescent Center Operating Fund	\$6,088,003	\$6,482,414
Local Gasoline Tax Fund	\$5,521,106	\$12,243,978
Illinois Municipal Retirement Fund	\$4,930,445	\$4,563,247
Public Works Bond Fund	\$4,868,977	\$5,137,254

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

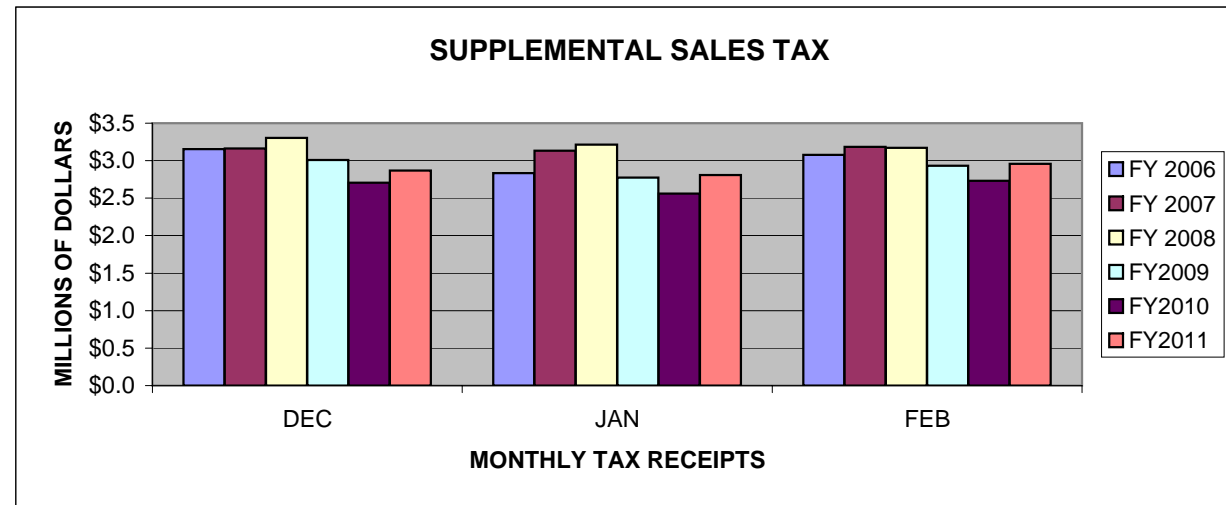
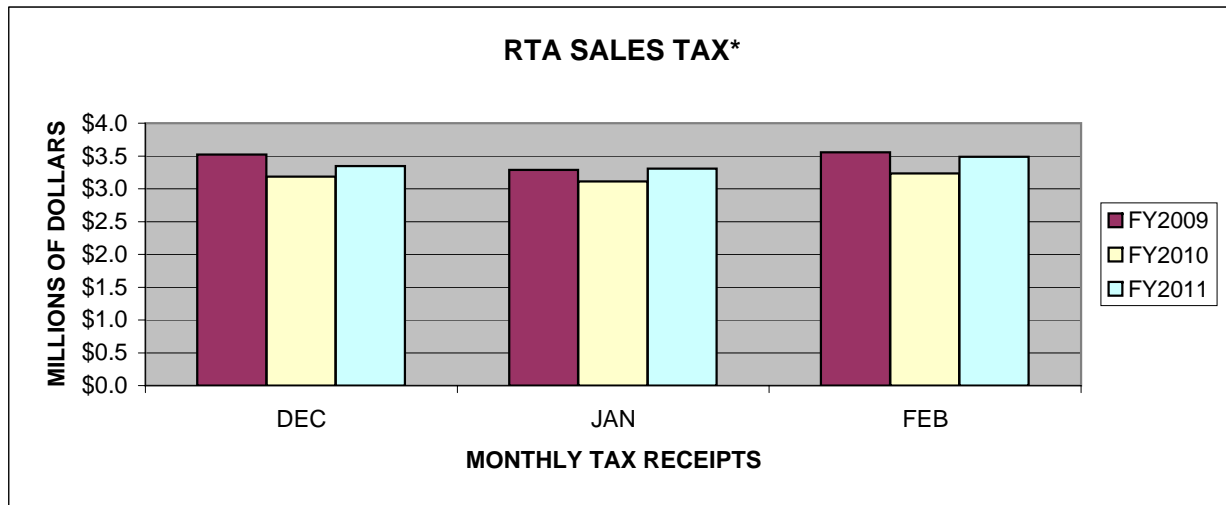
<u>Fund Total Expenditures</u>	<u>1Qs FY2011</u>	<u>1Qs FY2010</u>
General Fund	\$34,787,788	\$32,050,908
Convalescent Center Operating Fund	\$5,802,075	\$6,579,225
Public Works Bond Fund	\$5,091,173	\$4,619,088
Local Gasoline Tax Fund	\$4,819,825	\$6,407,122
Illinois Municipal Retirement Fund	\$3,395,660	\$3,137,922

FIRST QUARTER ENDING CASH BALANCES
FOR SELECTED FUNDS
FY2007 - FY2011

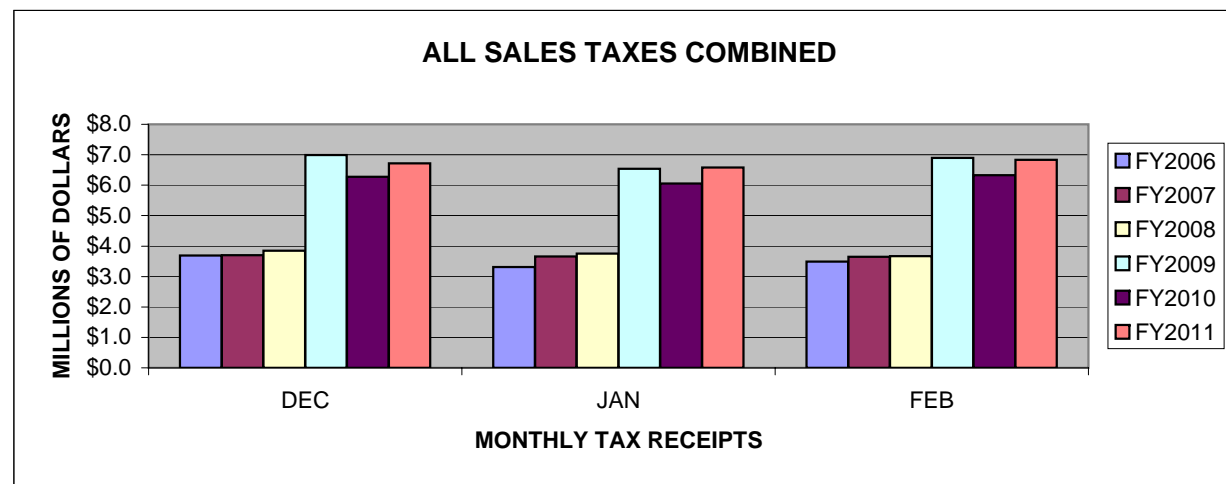
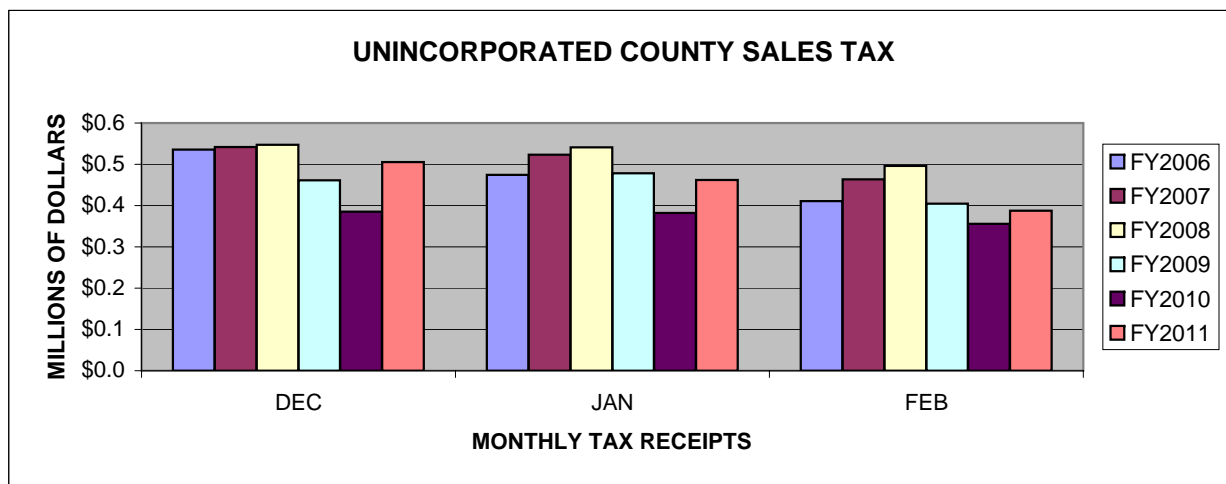


**OFFICE OF THE DU PAGE COUNTY AUDITOR
BOB GROGAN, CPA, CFE, COUNTY AUDITOR
DU PAGE COUNTY QUARTERLY FINANCIAL REPORT
THROUGH THE QUARTER ENDED FEBRUARY 28, 2011**

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



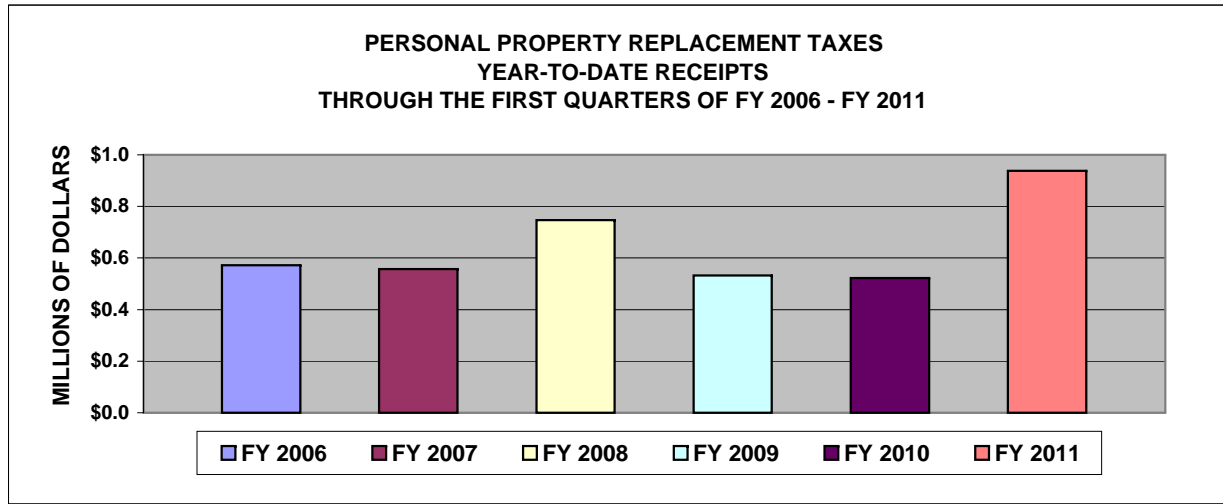
* **NOTE:** RTA SALES TAXES WERE FIRST RECEIVED IN JULY 2008.



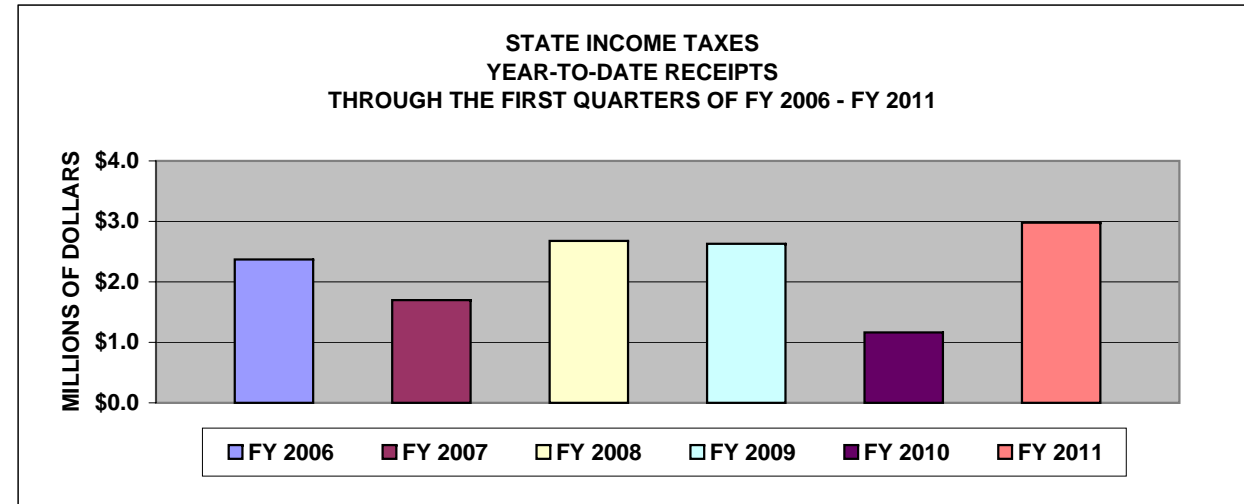
OFFICE OF THE DU PAGE COUNTY AUDITOR
BOB GROGAN, CPA, CFE, COUNTY AUDITOR
 DU PAGE COUNTY QUARTERLY FINANCIAL REPORT
 THROUGH THE QUARTER ENDED FEBRUARY 28, 2011

COMPARISON OF TAX RECEIPTS DEPOSITED DURING FISCAL YEARS 2006 THROUGH 2011

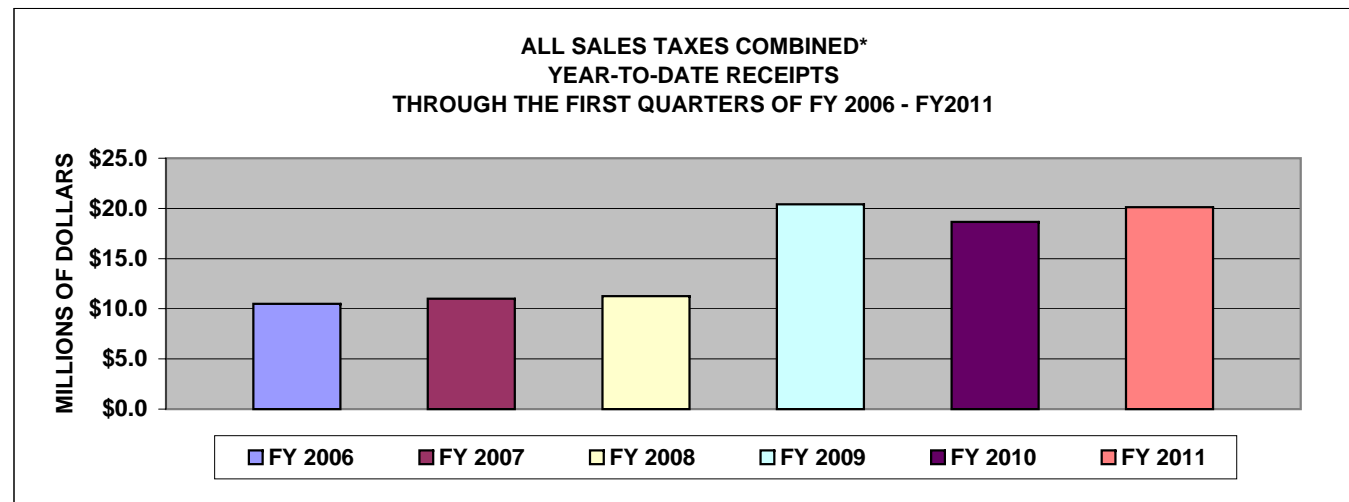
PERSONAL PROPERTY REPLACEMENT TAXES
YEAR-TO-DATE RECEIPTS
THROUGH THE FIRST QUARTERS OF FY 2006 - FY 2011



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



ALL SALES TAXES COMBINED*
YEAR-TO-DATE RECEIPTS
THROUGH THE FIRST QUARTERS OF FY 2006 - FY2011



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