



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
For The Fiscal Year Ended November 30, 2008

DATE: March 27, 2009

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 as of November 30, 2008, 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 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, C.P.A., COUNTY AUDITOR
DU PAGE COUNTY QUARTERLY FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	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	\$ 24,150,000	\$ 22,805,669	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,900,000	\$ 17,904,423	\$ 22,150,000	\$ 22,927,126	\$ 64,200,000	\$ 63,637,218
Other	107,890,105	130,176,099	36,717,009	33,343,709	20,461,000	17,976,252	26,025,000	27,468,143	31,508,422	27,264,278	75,895,887	5,748,507,399	298,497,423	5,984,735,880
Total revenues	\$ 132,040,105	\$ 152,981,768	\$ 36,717,009	\$ 33,343,709	\$ 20,461,000	\$ 17,976,252	\$ 26,025,000	\$ 27,468,143	\$ 49,408,422	\$ 45,168,701	\$ 98,045,887	\$ 5,771,434,525	\$ 362,697,423	\$ 6,048,373,097
Expenditures:														
Personnel	\$ 92,678,552	\$ 91,281,338	\$ 21,980,781	\$ 21,899,555	\$ 6,953,552	\$ 6,537,271	\$ 8,733,437	\$ 8,256,327	\$ 38,354,637	\$ 35,922,062	\$ 54,002,008	\$ 41,310,258	\$ 222,702,967	\$ 205,206,813
Commodities	5,207,240	4,797,663	5,012,309	4,625,273	1,954,600	1,445,269	4,984,050	4,195,094	2,542,787	1,680,417	9,332,998	2,822,874	29,033,984	19,566,591
Contractual	36,098,712	32,546,574	2,944,936	2,663,349	10,359,118	7,460,610	7,786,932	5,270,092	8,105,736	6,866,701	84,492,894	35,470,069	149,788,328	90,277,396
Capital outlay	5,092,329	3,580,764	63,585	51,260	9,005,338	737,557	28,035,437	18,371,530	935,000	615,636	68,374,271	19,871,739	111,505,960	43,228,486
Bond and debt service	-	-	-	-	3,258,138	3,212,128	-	-	-	-	14,001,152	13,999,064	17,259,290	17,211,191
Other	13,048,470	33	-	4,049,542	-	-	-	-	-	25,120	7,358,807	5,626,082,022	20,407,277	5,630,156,717
Total expenditures	\$ 152,125,303	\$ 132,206,373	\$ 30,001,611	\$ 33,288,978	\$ 31,530,746	\$ 19,392,836	\$ 49,539,856	\$ 36,093,043	\$ 49,938,160	\$ 45,109,936	\$ 237,562,130	\$ 5,739,556,027	\$ 550,697,806	\$ 6,005,647,193
Excess (deficit) of cash basis revenues over accrual basis expenditures		\$ 20,775,394		\$ 54,731		\$ (1,416,585)		\$ (8,624,901)		\$ 58,765		\$ 31,878,498		\$ 42,725,904
Beginning Cash Balances, December 1, 2007		\$ 32,953,090		\$ 1,772,471		\$ 12,797,512		\$ 30,861,098		\$ 23,986,360		\$ 172,399,683		\$ 274,770,215
Other Financing sources (uses) and other adjustments:														
Prior year expenditures paid in current year		\$ (7,298,026)		\$ (1,601,321)		\$ (1,039,831)		\$ (5,305,213)		\$ (2,425,132)		\$ (12,307,048)		\$ (29,976,571)
Current year expenditures payable next year		10,264,996		1,742,655		1,299,196		1,004,581		169,818		10,172,709		24,653,955
Operating Transfers in(out)		(11,955,000)		2,400,000		-		1,475,000		-		8,080,000		-
Excess (deficit) of other financing sources and other adjustments		\$ (8,988,030)		\$ 2,541,334		\$ 259,365		\$ (2,825,632)		\$ (2,255,314)		\$ 5,945,662		\$ (5,322,616)
Excess (deficit) of revenues over expenditures, other financing sources and other adjustments - cash basis		11,787,364		2,596,065		(1,157,220)		(11,450,533)		(2,196,549)		37,824,159		37,403,288
Ending Cash Balances, November 30, 2008	\$ 44,740,455		\$ 4,368,536		\$ 11,640,293		\$ 19,410,565		\$ 21,789,812		\$ 210,223,843		\$ 312,173,503	
Adjustment for FY2008 expenditure posted in FY2009		-		-		-		-		-		214,176		214,176
Adjustment for FY2008 deposit made in incorrect Fund		(500,000)		-		-		-		-		500,000		-
Adjusted Ending Cash Balances, November 30, 2008	\$ 44,240,455		\$ 4,368,536		\$ 11,640,293		\$ 19,410,565		\$ 21,789,812		\$ 210,938,019		\$ 312,387,679	
Encumbrances at November 30, 2008		-		-		-		-		-		26,370,505		26,370,505
Unencumbered cash balance, November 30, 2008	\$ 44,240,455		\$ 4,368,536		\$ 11,640,293		\$ 19,410,565		\$ 21,789,812		\$ 184,567,514		\$ 286,017,174	

NOTES:

Some differences due to rounding.

Expenditure amounts for the Health Department General Fund were obtained from the Treasurer's Trial Balance.

A FY2008 \$214,176 expenditure made from the Liability Insurance Fund was inadvertently posted as a FY2009 cash disbursement resulting in the Cash Balance being understated in the Treasurer's Trial Balance for 11/30/08.

A FY2008 \$500,000 deposit to the IMRF Fund was erroneously deposited into the Corporate Fund resulting in the Corporate Fund Cash Balance being overstated and the IMRF Fund Cash Balance being understated in the Treasurer's Trial Balance for 11/30/08.

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 DU PAGE COUNTY QUARTERLY FINANCIAL REPORT
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

FISCAL YEAR 2008
TOP 5 REVENUES BY SOURCE
COUNTY BOARD APPROPRIATED FUNDS ONLY

<u>Revenue Source Department</u>	<u>Revenue Type</u>	<u>Amount</u>
Corporate Fund - County Board	Sales Tax	\$36,081,567
Convalescent Center Operating Fund	Patient Care	\$32,489,817
Corporate Fund - County Board	Real Estate Taxes	\$22,765,224
Local Gasoling Tax Fund	Gasoline Taxes	\$19,574,986
Corporate Fund - County Board	RTA Sales Tax	\$18,078,486

FISCAL YEAR 2008
TOP 5 EXPENDITURES BY SOURCE
COUNTY BOARD APPROPRIATED FUNDS ONLY

<u>Expenditure Source Department</u>	<u>Expenditure Category</u>	<u>Amount</u>
Corporate Fund - County Sheriff	Personnel	\$33,489,007
Convalescent Center Operating Fund	Personnel	\$21,899,555
Local Gasoline Tax Fund	Capital Outlay	\$18,371,530
Illinois Municipal Retirement Fund	Personnel	\$14,306,212
Corporate Fund - Special Accounts	Contractual	\$10,728,538

FISCAL YEAR 2008
TOP 5 TOTAL REVENUES BY FUND
COUNTY BOARD APPROPRIATED FUNDS ONLY

<u>Fund Total Revenues</u>	<u>Amount</u>
Corporate Fund	\$152,981,768
Convalescent Center Operating Fund	\$33,343,709
Local Gasoline Tax Fund	\$27,468,143
Public Works Bond Fund	\$17,935,057
2008 Water & Sewer Bond Project Fund	\$15,033,526

FISCAL YEAR 2008
TOP 5 TOTAL EXPENDITURES BY FUND
COUNTY BOARD APPROPRIATED FUNDS ONLY

<u>Fund Total Expenditures</u>	<u>Amount</u>
Corporate Fund	\$132,206,340
Local Gasoline Tax Fund	\$36,093,043
Convalescent Center Operating Fund	\$29,239,436
Public Works Bond Fund	\$19,392,836
Illinois Municipal Retirement Fund	\$14,306,212

FISCAL YEAR-END CASH BALANCES
FOR SELECTED FUNDS
FY2004 - FY2008

