



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 August 31, 2009

DATE: November 12, 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 through August 31, 2009, 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
THROUGH THE QUARTER ENDED AUGUST 31, 2009

	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	\$ 28,250,000	\$ 17,312,543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,900,000	\$ 9,434,269	\$ 22,046,686	\$ 11,614,928	\$ 68,196,686	\$ 38,361,741
Cash Transfers / Other	147,411,354	101,033,350	31,785,626	27,228,096	21,399,034	12,650,558	35,968,000	23,190,739	29,877,760	19,329,085	147,014,510	81,289,985	413,456,284	264,721,813
Total appropriated revenues and cash transfers in Trust, agency, and collector funds	\$ 175,661,354	\$ 118,345,893	\$ 31,785,626	\$ 27,228,096	\$ 21,399,034	\$ 12,650,558	\$ 35,968,000	\$ 23,190,739	\$ 47,777,760	\$ 28,763,355	\$ 169,061,196	\$ 92,904,913	\$ 481,652,970	\$ 303,083,553
Total revenues and cash transfers in		\$ 118,345,893		\$ 27,228,096		\$ 12,650,558		\$ 23,190,739		\$ 28,763,355		\$ 4,887,775,773		\$ 5,190,859,326
Expenditures:														
Personnel	\$ 100,803,503	\$ 73,330,162	\$ 23,487,263	\$ 17,173,298	\$ 7,136,453	\$ 5,078,325	\$ 8,925,822	\$ 6,549,400	\$ 38,666,948	\$ 26,036,645	\$ 54,574,079	\$ 32,381,635	\$ 233,594,068	\$ 160,549,466
Commodities	6,881,626	3,644,134	5,437,020	2,921,568	1,719,131	856,880	5,150,350	3,030,591	2,353,962	955,931	8,350,043	1,478,692	29,892,132	12,887,796
Contractual	42,224,576	22,414,080	3,137,691	1,584,957	11,030,243	5,887,398	8,289,458	3,406,870	7,955,255	4,877,295	103,546,021	23,494,934	176,183,244	61,665,535
Capital outlay	5,040,034	1,717,635	744,757	18,859	2,568,000	372,943	37,273,593	16,742,623	813,000	178,746	95,853,102	19,375,630	142,292,486	38,406,436
Bond and debt service	6,000,000	-	-	-	2,425,432	2,052,938	-	-	-	-	14,247,244	14,134,488	22,672,676	16,187,426
Cash Transfers / Other	14,711,615	10,773,353	-	6,387,279	-	-	-	-	-	40,863	7,360,437	7,419,107	22,072,052	24,620,601
Total appropriated expenditures and cash transfers out	\$ 175,661,354	\$ 111,879,364	\$ 32,806,731	\$ 28,085,962	\$ 24,879,259	\$ 14,248,484	\$ 59,639,223	\$ 29,729,484	\$ 49,789,165	\$ 32,089,479	\$ 283,930,926	\$ 98,284,485	\$ 626,706,658	\$ 314,317,259
Total expenditures and cash transfers out		\$ 111,879,364		\$ 28,085,962		\$ 14,248,484		\$ 29,729,484		\$ 32,089,479		\$ 4,238,761,391		\$ 4,454,794,165
Excess (deficit) of cash basis revenues over accrual basis expenditures		\$ 6,466,529		\$ (857,866)		\$ (1,597,927)		\$ (6,538,745)		\$ (3,326,124)		\$ 741,919,295		\$ 736,065,162
Adjusted Beginning Cash Balances, December 1, 2008		44,240,455		4,368,536		11,640,293		19,410,565		21,789,812		210,938,019		312,387,679
Prior year expenditures paid in current year		(10,264,842)		(1,742,655)		(1,299,196)		(1,004,581)		(1,716,901)		(10,370,793)		(26,398,968)
Ending Cash Balances, August 31, 2009	\$ 40,442,142		\$ 1,768,016		\$ 8,743,171		\$ 11,867,238		\$ 16,746,786		\$ 942,486,521		\$ 1,022,053,873	
Adjustment for FY2008 deposit made in incorrect Fund		500,000		-		-		-		-		(500,000)		-
Adjusted Ending Cash Balances, August 31, 2009	\$ 40,942,142		\$ 1,768,016		\$ 8,743,171		\$ 11,867,238		\$ 16,746,786		\$ 941,986,521		\$ 1,022,053,873	
Encumbrances at August 31, 2009		(8,448,978)		(3,626,562)		(2,570,296)		(10,828,468)		(153,756)		(54,152,497)		(79,780,556)
Unencumbered Cash Balances, August 31, 2009	\$ 32,493,164		\$ (1,858,546)		\$ 6,172,874		\$ 1,038,771		\$ 16,593,030		\$ 887,834,024		\$ 942,273,318	

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) Expenditure amounts for the Health Department funds were obtained from the Treasurer's Trial Balance.
- 4) A deposit in FY2008 of \$500,000 for 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
 THROUGH THE QUARTER ENDED AUGUST 31, 2009

FISCAL YEAR 2009 THROUGH THE THIRD QUARTER
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	RTA Sales Tax	\$29,412,808
Convalescent Center Operating Fund	Patient Care	\$25,035,800
Corporate Fund - County Board	Sales Tax	\$23,127,700
Local Gasoline Tax Fund	Gasoline Taxes	\$13,882,246
Corporate Fund - County Board	Real Estate Taxes	\$11,955,008

FISCAL YEAR 2009 THROUGH THE THIRD QUARTER
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	\$25,926,645
Convalescent Center Operating Fund	Personnel	\$17,170,107
Local Gasoline Tax Fund	Capital Outlay	\$16,742,623
Illinois Municipal Retirement Fund	Personnel	\$10,606,422
Corporate Fund - Insurance	Personnel	\$8,911,106

FISCAL YEAR 2009 THROUGH THE THIRD QUARTER
TOP 5 TOTAL REVENUES BY FUND
EXCLUDING CASH TRANSFERS IN
COUNTY BOARD APPROPRIATED FUNDS ONLY

<u>Fund Total Revenues</u>	<u>Amount</u>
Corporate Fund	\$118,205,458
Convalescent Center Operating Fund	\$25,728,096
Local Gasoline Tax Fund	\$23,190,739
Public Works Bond Fund	\$12,650,558
Illinois Municipal Retirement Fund	\$11,703,039

FISCAL YEAR 2009 THROUGH THE THIRD QUARTER
TOP 5 TOTAL EXPENDITURES BY FUND
EXCLUDING CASH TRANSFERS OUT
COUNTY BOARD APPROPRIATED FUNDS ONLY

<u>Fund Total Expenditures</u>	<u>Amount</u>
Corporate Fund	\$109,563,717
Local Gasoline Tax Fund	\$29,729,484
Convalescent Center Operating Fund	\$21,695,236
Public Works Bond Fund	\$14,248,484
Stormwater Management Fund	\$11,128,554

THIRD QUARTER ENDING CASH BALANCES
FOR SELECTED FUNDS
FY2005 - FY2009

