



# 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 Quarter Ended February 28, 2009

DATE: September 4, 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 February 28, 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  
 FOR THE QUARTER ENDED FEBRUARY 28, 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
<b>Revenues:</b>														
Property Taxes	\$ 28,250,000	\$ 5,739,864	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,900,000	\$ 315,158	\$ 22,046,686	\$ 149,769	\$ 68,196,686	\$ 6,204,791
Cash Transfers / Other	147,411,354	33,995,503	31,785,626	8,322,469	21,399,034	4,685,063	35,968,000	10,548,576	29,877,760	7,660,542	147,014,510	39,376,997	413,456,284	104,589,149
Trust, agency, and collector funds	-	-	-	-	-	-	-	-	-	-	-	47,965,402	-	47,965,402
Total revenues and cash transfers in	<u>\$ 175,661,354</u>	<u>\$ 39,735,367</u>	<u>\$ 31,785,626</u>	<u>\$ 8,322,469</u>	<u>\$ 21,399,034</u>	<u>\$ 4,685,063</u>	<u>\$ 35,968,000</u>	<u>\$ 10,548,576</u>	<u>\$ 47,777,760</u>	<u>\$ 7,975,700</u>	<u>\$ 169,061,196</u>	<u>\$ 87,492,167</u>	<u>\$ 481,652,970</u>	<u>\$ 158,759,342</u>
<b>Expenditures:</b>														
Personnel	\$ 100,122,470	\$ 23,306,823	\$ 23,487,263	\$ 5,587,826	\$ 7,113,453	\$ 1,715,854	\$ 8,825,822	\$ 2,258,271	\$ 38,726,948	\$ 8,522,350	\$ 47,909,714	\$ 9,771,591	\$ 226,185,670	\$ 51,162,714
Commodities	6,319,621	770,207	5,437,020	498,072	1,720,031	151,829	5,200,350	1,550,388	2,356,462	207,872	7,757,859	390,092	28,791,343	3,568,459
Contractual	43,331,234	7,005,815	3,137,691	320,701	10,573,343	1,476,617	8,668,988	1,164,925	7,932,755	1,712,011	66,944,713	6,139,854	140,588,724	17,819,921
Capital outlay	5,176,414	290,248	744,757	5,230	3,047,000	36,086	36,944,063	6,480,382	773,000	46,539	98,907,425	2,202,070	145,592,659	9,060,554
Bond and debt service	6,000,000	-	-	-	2,425,432	1,398,107	-	-	-	-	14,247,244	9,569,122	22,672,676	10,967,229
Cash Transfers / Other	14,711,615	4,029,787	-	2,129,093	-	-	-	-	-	4,505	7,360,437	7,341,050	22,072,052	13,504,435
Trust, agency, and collector funds	-	-	-	-	-	-	-	-	-	-	-	98,633,032	-	98,633,032
Total expenditures and cash transfers out	<u>\$ 175,661,354</u>	<u>\$ 35,402,879</u>	<u>\$ 32,806,731</u>	<u>\$ 8,540,922</u>	<u>\$ 24,879,259</u>	<u>\$ 4,778,492</u>	<u>\$ 59,639,223</u>	<u>\$ 11,453,967</u>	<u>\$ 49,789,165</u>	<u>\$ 10,493,276</u>	<u>\$ 243,127,392</u>	<u>\$ 134,046,810</u>	<u>\$ 585,903,124</u>	<u>\$ 204,716,345</u>
Excess (deficit) of cash basis revenues over accrual basis expenditures		\$ 4,332,488		\$ (218,452)		\$ (93,428)		\$ (905,391)		\$ (2,517,576)		\$ (46,554,642)		\$ (45,957,003)
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		<u>(10,264,842)</u>		<u>(1,742,655)</u>		<u>(1,299,196)</u>		<u>(1,004,581)</u>		<u>(1,717,131)</u>		<u>(10,371,460)</u>		<u>(26,399,865)</u>
Ending Cash Balances, February 28, 2009		\$ 38,308,101		\$ 2,407,429		\$ 10,247,669		\$ 17,500,593		\$ 17,555,104		\$ 154,011,917		\$ 240,030,812
Adjustment for FY2008 deposit made in incorrect Fund		500,000		-		-		-		-		(500,000)		-
Adjusted Ending Cash Balances, February 28, 2009		\$ 38,808,101		\$ 2,407,429		\$ 10,247,669		\$ 17,500,593		\$ 17,555,104		\$ 153,511,917		\$ 240,030,812
Encumbrances at February 28, 2009		<u>(12,274,373)</u>		<u>(4,809,399)</u>		<u>(3,819,369)</u>		<u>(16,744,630)</u>		<u>(132,067)</u>		<u>(47,675,810)</u>		<u>(85,455,648)</u>
Unencumbered Cash Balances, February 28, 2009		<u>\$ 26,533,728</u>		<u>\$ (2,401,971)</u>		<u>\$ 6,428,300</u>		<u>\$ 755,963</u>		<u>\$ 17,423,037</u>		<u>\$ 105,836,106</u>		<u>\$ 154,575,164</u>

**NOTES:**

Some differences due to rounding.

For presentation purposes, cash transfers shown may be reflected in the revenues of more than one fund.

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

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 QUARTER ENDED FEBRUARY 28, 2009

**FIRST QUARTER FISCAL YEAR 2009  
 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	\$10,363,593
Corporate Fund - County Board	Sales Tax	\$8,200,094
Convalescent Center Operating Fund	Patient Care	\$8,085,417
Corporate Fund - County Board	Real Estate Tax Penalties	\$5,338,196
Local Gasoline Tax Fund	Construction Reimbursements	\$5,198,670

**FIRST QUARTER FISCAL YEAR 2009  
 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	\$7,922,884
Local Gasoline Tax Fund	Capital Outlay	\$6,480,382
Convalescent Center Operating Fund	Personnel	\$5,587,826
Corporate Fund - Insurance	Personnel	\$3,417,488
Refinancing Stormwater Bond Debt Service 2002 Fund	Bond and Debt	\$3,079,650

**FIRST QUARTER FISCAL YEAR 2009  
 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	\$39,594,932
Local Gasoline Tax Fund	\$10,548,576
Convalescent Center Operating Fund	\$8,322,469
Motor Fuel Tax Fund	\$5,120,070
Public Works Bond Fund	\$4,685,063

**FIRST QUARTER FISCAL YEAR 2009  
 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	\$31,373,092
Local Gasoline Tax Fund	\$11,453,967
Convalescent Center Operating Fund	\$6,411,829
Public Works Bond Fund	\$4,778,492
Refinancing Stormwater Bond Debt Service 2002 Fund	\$3,079,650

**FIRST QUARTER ENDING CASH BALANCES  
 FOR SELECTED FUNDS  
 FY2005 - FY2009**

