



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 May 31, 2009

DATE: October 20, 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 May 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 MAY 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 | \$ 5,746,536 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 17,900,000 | \$ 320,396 | \$ 22,046,686 | \$ 396,169 | \$ 68,196,686 | \$ 6,463,101 |
| Cash Transfers / Other | 147,411,354 | 66,549,551 | 31,785,626 | 19,495,495 | 21,399,034 | 8,224,603 | 35,968,000 | 16,603,345 | 29,877,760 | 14,028,380 | 147,014,510 | 128,309,122 | 413,456,284 | 253,210,496 |
| Trust, agency, and collector funds | - | - | - | - | - | - | - | - | - | - | - | 2,019,040,614 | - | 2,019,040,614 |
| Total revenues and cash transfers in | <u>\$ 175,661,354</u> | <u>\$ 72,296,087</u> | <u>\$ 31,785,626</u> | <u>\$ 19,495,495</u> | <u>\$ 21,399,034</u> | <u>\$ 8,224,603</u> | <u>\$ 35,968,000</u> | <u>\$ 16,603,345</u> | <u>\$ 47,777,760</u> | <u>\$ 14,348,776</u> | <u>\$ 169,061,196</u> | <u>\$ 2,147,745,904</u> | <u>\$ 481,652,970</u> | <u>\$ 2,278,714,210</u> |
| Expenditures: | | | | | | | | | | | | | | |
| Personnel | \$ 101,009,112 | \$ 46,231,363 | \$ 23,487,263 | \$ 11,058,995 | \$ 7,113,453 | \$ 3,300,154 | \$ 8,925,822 | \$ 4,306,880 | \$ 38,666,948 | \$ 16,990,957 | \$ 50,492,696 | \$ 19,847,562 | \$ 229,695,294 | \$ 101,735,911 |
| Commodities | 6,790,356 | 2,466,238 | 5,437,020 | 1,766,209 | 1,719,131 | 488,605 | 5,200,350 | 2,115,021 | 2,353,962 | 612,036 | 7,923,659 | 1,032,670 | 29,424,478 | 8,480,779 |
| Contractual | 42,000,528 | 17,004,268 | 3,137,691 | 945,204 | 11,053,243 | 3,743,553 | 8,239,458 | 2,532,190 | 7,955,255 | 3,760,351 | 87,513,734 | 14,393,992 | 159,899,909 | 42,379,558 |
| Capital outlay | 5,149,743 | 677,593 | 744,757 | 8,080 | 2,568,000 | 282,596 | 37,273,593 | 12,337,581 | 813,000 | 125,321 | 98,750,008 | 7,785,586 | 145,299,101 | 21,216,758 |
| Bond and debt service | 6,000,000 | - | - | - | 2,425,432 | 1,746,182 | - | - | - | - | 14,247,244 | 9,570,747 | 22,672,676 | 11,316,929 |
| Cash Transfers / Other | 14,711,615 | 8,797,950 | - | 4,258,186 | - | - | - | - | - | 7,509 | 7,360,437 | 7,409,591 | 22,072,052 | 20,473,236 |
| Trust, agency, and collector funds | - | - | - | - | - | - | - | - | - | - | - | 1,325,978,978 | - | 1,325,978,978 |
| Total expenditures and cash transfers out | <u>\$ 175,661,354</u> | <u>\$ 75,177,413</u> | <u>\$ 32,806,731</u> | <u>\$ 18,036,673</u> | <u>\$ 24,879,259</u> | <u>\$ 9,561,091</u> | <u>\$ 59,639,223</u> | <u>\$ 21,291,672</u> | <u>\$ 49,789,165</u> | <u>\$ 21,496,175</u> | <u>\$ 266,287,778</u> | <u>\$ 1,386,019,126</u> | <u>\$ 609,063,510</u> | <u>\$ 1,531,582,149</u> |
| Excess (deficit) of cash basis revenues over accrual basis expenditures | | \$ (2,881,326) | | \$ 1,458,822 | | \$ (1,336,488) | | \$ (4,688,327) | | \$ (7,147,398) | | \$ 761,726,778 | | \$ 747,132,061 |
| 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>(1,716,901)</u> | | <u>(10,370,880)</u> | | <u>(26,399,055)</u> |
| Ending Cash Balances, May 31, 2009 | | \$ 31,094,287 | | \$ 4,084,704 | | \$ 9,004,609 | | \$ 13,717,656 | | \$ 12,925,512 | | \$ 962,293,917 | | \$ 1,033,120,686 |
| Adjustment for FY2008 deposit made in incorrect Fund | | 500,000 | | - | | - | | - | | - | | (500,000) | | - |
| Adjusted Ending Cash Balances, May 31, 2009 | | \$ 31,594,287 | | \$ 4,084,704 | | \$ 9,004,609 | | \$ 13,717,656 | | \$ 12,925,512 | | \$ 961,793,917 | | \$ 1,033,120,686 |
| Encumbrances at May 31, 2009 | | <u>(11,547,603)</u> | | <u>(4,952,412)</u> | | <u>(3,553,068)</u> | | <u>(11,364,374)</u> | | <u>(148,507)</u> | | <u>(52,315,106)</u> | | <u>(83,881,070)</u> |
| Unencumbered Cash Balances, May 31, 2009 | | <u>\$ 20,046,685</u> | | <u>\$ (867,708)</u> | | <u>\$ 5,451,541</u> | | <u>\$ 2,353,283</u> | | <u>\$ 12,777,005</u> | | <u>\$ 909,478,811</u> | | <u>\$ 949,239,616</u> |

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 into 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 MAY 31, 2009

FISCAL YEAR 2009 THROUGH THE SECOND 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 | \$19,851,520 |
| Convalescent Center Operating Fund | Patient Care | \$18,133,665 |
| Corporate Fund - County Board | Sales Tax | \$15,655,768 |
| Local Gasoline Tax Fund | Gasoline Taxes | \$9,429,561 |
| Public Works Bond Fund | Sewer and Water Services | \$7,333,310 |

FISCAL YEAR 2009 THROUGH THE SECOND 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 | \$15,956,655 |
| Local Gasoline Tax Fund | Capital Outlay | \$12,337,581 |
| Convalescent Center Operating Fund | Personnel | \$11,058,995 |
| Corporate Fund - Special Accounts | Contractual | \$6,996,129 |
| Illinois Municipal Retirement Fund | Personnel | \$6,493,156 |

FISCAL YEAR 2009 THROUGH THE SECOND 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 | \$72,155,652 |
| Convalescent Center Operating Fund | \$18,595,495 |
| Local Gasoline Tax Fund | \$16,603,345 |
| Public Works Bond Fund | \$8,224,603 |
| Illinois Municipal Retirement Fund | \$7,752,449 |

FISCAL YEAR 2009 THROUGH THE SECOND 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 | \$66,379,463 |
| Local Gasoline Tax Fund | \$21,291,672 |
| Convalescent Center Operating Fund | \$13,778,487 |
| Public Works Bond Fund | \$9,561,091 |
| Illinois Municipal Retirement Fund | \$6,493,156 |

SECOND QUARTER ENDING CASH BALANCES
FOR SELECTED FUNDS
FY2005 - FY2009

