



# 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, 2009

DATE: February 3, 2010

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 November 30, 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 FISCAL YEAR ENDED NOVEMBER 30, 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	\$ 32,652,284	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,900,000	\$ 17,975,867	\$ 22,046,686	\$ 22,129,226	\$ 68,196,686	\$ 72,757,377
Cash Transfers / Other	147,411,354	133,245,699	31,785,626	37,423,155	21,399,034	16,898,533	35,968,000	29,660,666	29,877,760	26,827,964	147,014,510	110,697,031	413,456,284	354,753,049
Total appropriated revenues and cash transfers in Trust, agency, and collector funds	\$ 175,661,354	\$ 165,897,984	\$ 31,785,626	\$ 37,423,155	\$ 21,399,034	\$ 16,898,533	\$ 35,968,000	\$ 29,660,666	\$ 47,777,760	\$ 44,803,831	\$ 169,061,196	\$ 132,826,258	\$ 481,652,970	\$ 427,510,426
Total revenues and cash transfers in		\$ 165,897,984		\$ 37,423,155		\$ 16,898,533		\$ 29,660,666		\$ 44,803,831		\$ 5,815,539,038		\$ 6,110,223,207
<b>Expenditures:</b>														
Personnel	\$ 101,962,367	\$ 100,269,094	\$ 23,487,263	\$ 23,382,079	\$ 7,136,453	\$ 6,796,460	\$ 9,025,822	\$ 8,745,028	\$ 38,548,501	\$ 34,641,742	\$ 58,900,653	\$ 45,229,261	\$ 239,061,059	\$ 219,063,663
Commodities	7,059,652	5,976,958	5,302,400	4,763,151	1,743,131	1,187,688	4,975,150	3,935,010	2,114,712	1,276,931	8,623,130	2,334,135	29,818,175	19,473,873
Contractual	40,779,205	33,380,305	3,128,027	2,482,059	11,006,243	7,645,309	8,239,458	5,062,556	8,600,952	6,423,078	109,793,466	44,168,411	181,547,351	99,161,718
Capital outlay	5,148,515	3,792,638	889,041	774,830	2,568,000	421,656	37,398,793	22,284,615	525,000	398,914	99,265,835	29,229,939	145,795,184	56,902,592
Bond and debt service	6,000,000	-	-	-	2,425,432	2,401,014	-	-	-	-	14,247,244	14,208,003	22,672,676	16,609,016
Cash Transfers	14,711,615	11,658,583	-	-	-	-	-	-	-	-	7,360,437	7,200,000	22,072,052	18,858,583
Total appropriated expenditures and cash transfers out	\$ 175,661,354	\$ 155,077,578	\$ 32,806,731	\$ 31,402,120	\$ 24,879,259	\$ 18,452,126	\$ 59,639,223	\$ 40,027,209	\$ 49,789,165	\$ 42,740,665	\$ 298,190,765	\$ 142,369,748	\$ 640,966,497	\$ 430,069,446
Cash Transfers / Other		7,824,711		7,955,227		-		-		42,067		713,555		16,535,560
Trust, agency, and collector funds		-		-		-		-		-		5,683,705,287		5,683,705,287
Total expenditures and cash transfers out		\$ 162,902,289		\$ 39,357,347		\$ 18,452,126		\$ 40,027,209		\$ 42,782,732		\$ 5,826,788,590		\$ 6,130,310,293
Excess (deficit) of cash basis revenues over accrual basis expenditures		\$ 2,995,695		\$ (1,934,191)		\$ (1,553,593)		\$ (10,366,543)		\$ 2,021,099		\$ (11,249,552)		\$ (20,087,086)
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		(10,264,016)		(1,742,655)		(1,299,196)		(1,004,581)		(1,716,901)		(10,370,793)		(26,398,142)
Current year expenditures payable next year		9,411,172		2,233,363		563,933		1,334,585		-		10,537,372		24,080,425
Ending Cash Balances, November 30, 2009		\$ 46,383,305		\$ 2,925,053		\$ 9,351,437		\$ 9,374,025		\$ 22,094,010		\$ 199,855,047		\$ 289,982,876
Adjustment for FY2008 deposit made in incorrect Fund		500,000		-		-		-		-		(500,000)		-
Adjusted Ending Cash Balances, November 30, 2009		\$ 46,883,305		\$ 2,925,053		\$ 9,351,437		\$ 9,374,025		\$ 22,094,010		\$ 199,355,047		\$ 289,982,876
Encumbrances at November 30, 2009		-		-		-		-		-		(22,500)		(22,500)
Unencumbered Cash Balances, November 30, 2009		\$ 46,883,305		\$ 2,925,053		\$ 9,351,437		\$ 9,374,025		\$ 22,094,010		\$ 199,332,547		\$ 289,960,376

**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 FISCAL YEAR ENDED NOVEMBER 30, 2009

**FISCAL YEAR 2009**  
**TOP 5 REVENUES BY SOURCE**  
**COUNTY BOARD APPROPRIATED FUNDS ONLY**

<u>Revenue Source Department</u>	<u>Revenue Type</u>	<u>FY2009</u>	<u>FY2008</u>
Corporate Fund - County Board	RTA Sales Tax	\$39,246,047	\$18,078,486
Convalescent Center Operating Fund	Patient Care	\$34,136,167	\$32,489,817
Corporate Fund - County Board	Supplementary Sales Tax	\$30,874,095	\$36,081,567
Corporate Fund - County Board	Real Estate Taxes	\$22,784,167	\$22,765,224
Local Gasoline Tax Fund	Gasoline Taxes	\$18,387,540	\$19,574,986

**FISCAL YEAR 2009**  
**TOP 5 EXPENDITURES BY SOURCE**  
**COUNTY BOARD APPROPRIATED FUNDS ONLY**

<u>Expenditure Source Department</u>	<u>Expenditure Category</u>	<u>FY2009</u>	<u>FY2008</u>
Corporate Fund - County Sheriff	Personnel	\$36,281,798	\$33,489,007
Convalescent Center Operating Fund	Personnel	\$23,382,079	\$21,899,555
Local Gasoline Tax Fund	Capital Outlay	\$22,284,615	\$18,371,530
Illinois Municipal Retirement Fund	Personnel	\$15,379,224	\$14,306,212
Corporate Fund - Special Accounts	Contractual	\$11,555,295	\$10,728,538

**FISCAL YEAR 2009**  
**TOP 5 TOTAL REVENUES BY FUND**  
**EXCLUDING CASH TRANSFERS IN**  
**COUNTY BOARD APPROPRIATED FUNDS ONLY**

<u>Fund Total Revenues</u>	<u>FY2009</u>	<u>FY2008</u>
Corporate Fund	\$165,417,151	\$152,414,816
Convalescent Center Operating Fund	\$35,023,155	\$33,343,709
Local Gasoline Tax Fund	\$29,660,666	\$27,468,143
Public Works Bond Fund	\$16,898,533	\$17,935,057
Illinois Municipal Retirement Fund	\$15,266,980	\$14,471,385

**FISCAL YEAR 2009**  
**TOP 5 TOTAL EXPENDITURES BY FUND**  
**EXCLUDING CASH TRANSFERS OUT**  
**COUNTY BOARD APPROPRIATED FUNDS ONLY**

<u>Fund Total Expenditures</u>	<u>FY2009</u>	<u>FY2008</u>
Corporate Fund	\$143,418,995	\$132,206,340
Local Gasoline Tax Fund	\$40,027,209	\$36,093,043
Convalescent Center Operating Fund	\$31,402,120	\$29,239,436
Public Works Bond Fund	\$18,452,126	\$19,392,836
Illinois Municipal Retirement Fund	\$15,379,224	\$14,306,212

**FISCAL YEAR-END CASH BALANCES**  
**FOR SELECTED FUNDS**  
**FY2005 - FY2009**

