

COMPREHENSIVE ANNUAL FINANCIAL REPORT



DuPage County, Illinois

For the Fiscal Year Ended November 30, 2009

Submitted by:

*Frederic Backfield
Chief Financial Officer*

Comprehensive Annual Financial Report

For the Fiscal Year Ended November 30, 2009

Prepared by the Department of Finance

DuPage County, Illinois

Frederic Backfield, Chief Financial Officer



Introductory Section

DUPAGE COUNTY, ILLINOIS

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Letter of Transmittal



DuPage County
ROBERT J. SHILLERSTROM
COUNTY BOARD CHAIRMAN

FINANCE DEPARTMENT

CHIEF FINANCIAL OFFICER (630) 407-6100 FAX (630) 407-6102	PURCHASING (630) 407-6200 FAX (630) 407-6201	ACCOUNTS PAYABLE (630) 407-6130	REVENUE (630) 407-6160	BUDGET & COSTS (630) 407-6120	GRANTS (630) 407-6140
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May 25, 2010

Chairman Robert J. Schillerstrom and
DuPage County Board Members
421 North County Farm Road
Wheaton, IL 60187

I hereby present DuPage County's (the County) Comprehensive Annual Financial Report (CAFR) for the fiscal year ended November 30, 2009 as prepared by the Finance Department and audited by the independent certified public accounting firm of Wolf & Company LLP. The financial statements included in this report are prepared in conformity with generally accepted accounting principles (GAAP) established by the Governmental Accounting Standards Board (GASB). The County is responsible for the accuracy and fairness of the financial statements and other information presented herein. I believe the data presented in this report to be accurate in all material respects, and that the report includes all statements and disclosures necessary for the reader to obtain a thorough understanding of the County's financial activities.

Management is responsible to establish and maintain accounting and other internal controls to comply with applicable laws and County policies, to safeguard assets, and to properly record and document financial transactions in order to provide reliable information for the preparation of the County's financial statement in accordance with GAAP. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement.

Wolf & Company LLP has concluded, based upon its audit, that there is a reasonable basis for rendering an unqualified opinion that the County's financial statements for the fiscal year ended November 30, 2009 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first element of the financial section of this report.

The CAFR for fiscal year 2009 incorporates the DuPage Airport Authority as a discretely presented component unit as required by GASB Statement No. 14. The DuPage County Health Department and the DuPage County Emergency Telephone System Board (ETSB) are included as blended component units of the County. The Health Department General Fund is considered a major governmental fund of the County. The Health Department also includes three non-major governmental fund-types and capital assets. For a detailed description of what are considered component units, see Note 1A of the Notes to the Financial Statements.

The independent audit of the financial statements of the County is part of a broader Federal and state mandated "Single Audit" designed to meet the special needs of Federal and state grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on the administration of Federal and state awards. These reports are available in the County's separately issued "Report on Federal Awards" (Single Audit).

In accordance with GAAP, this CAFR includes a narrative introduction from management, providing an overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A).

This letter of transmittal is designed to complement the MD&A, and should be read in conjunction with it. The County's MD&A follows the report of the independent auditors.

PROFILE OF DUPAGE COUNTY GOVERNMENT

DuPage County, originally a part of neighboring Cook County, was separated by legislative act on February 28, 1839. It is located twenty miles west of downtown Chicago in northeastern Illinois. In 1850, the County was organized into nine townships and today is home to thirty-nine municipalities. The County Seat of DuPage County is in the City of Wheaton.

The County Board is the legislative and policy-making body of the County. There are eighteen County Board members, and a Board Chairman who is elected at large. The Board members are elected by district, three members to each of six districts. Robert J. Schillerstrom was elected to a third four-year term as Chairman in 2006. In addition, there are nine elected officials: Auditor, Circuit Court Clerk, Coroner, County Clerk, Recorder, Regional Superintendent of Schools, Sheriff, State's Attorney, and Treasurer.

The County provides a broad range of public services, including a court system, police protection, jail operation and maintenance, youth detention, health and welfare services, a convalescent center for the elderly and disabled, building code enforcement, maintenance and construction of highway, streets, bridges, and traffic signals, water and sewer service, building inspection and planning services, and other community and human services.

The annual budget serves as the foundation for the County's financial planning and control systems. The County Board must vote to approve the County, ETSB, and Health Department annual budgets and tax levies for the fiscal year. The statutory level of appropriated budgetary control by the Board is maintained for each fund and department in object category groupings as follows: Personnel, Commodities, Contractual Services, Capital Outlays, and Debt Service. Fiscal control is further exercised at the line item level to ensure that disbursements plus outstanding encumbrances do not exceed available budgeted amounts. Transfers between appropriations or between departments within any fund require approval by 2/3rds of the County Board. Budget to actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. These comparisons are presented in the required supplementary information section of the financial statements.

THE DUPAGE COUNTY ECONOMY

Covering 332.1 square miles and neighboring Chicago, DuPage is at the center of the nation's mail, air, freight, and trucking systems. The County plays a critical role in maintaining a large, efficient transportation system and infrastructure that includes six major expressways and three major commuter rail lines. DuPage County Airport is Illinois' third busiest and O'Hare International is on the County's northeastern border.

In the fall of 2005, the President signed legislation providing \$140 million for design and study of a western access to O'Hare airport. The current phase of the Western Access is the Phase II Study, which includes design and engineering of an extension of existing roadway and a new roadway called the Western Bypass. Included in the overall project are improvements to existing interchanges, new interchanges, and arterial roadway improvements. Also designed are improvements to existing transit corridors, over 200 miles of new transit corridors with intermodal facilities and transit stations. Facilities for bicycles and pedestrians are also planned. The estimated overall construction cost of the project is \$3 billion. Construction of the roadway component is anticipated to be completed at the end of 2014. In terms of the economy, a positive impact in terms of new business creation, expansion of existing business and residential growth in the County will result. Projections indicate that by 2015, Western Access will create 21,000 jobs and add \$3.6 billion to the economy in DuPage County alone. By the year 2030, the impact is projected to result in a population growth of over 46,000, more than 44,000 jobs created, and a Gross Regional Product (GRP) of over \$10 billion.

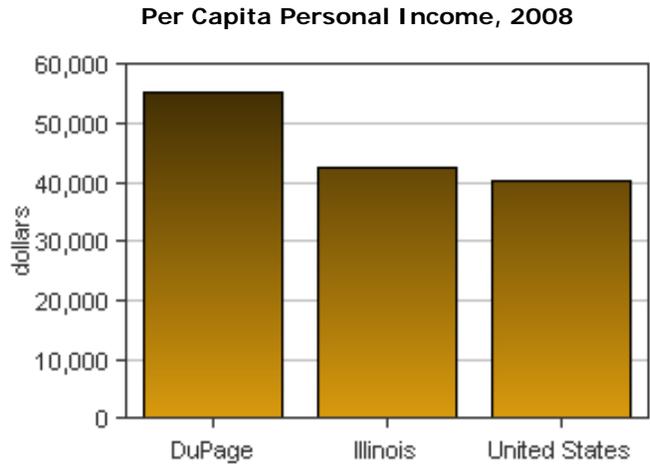
The County has a highly skilled employment pool, reflecting the educational commitment of its residents. Almost forty-five percent of DuPage's population 25 years and over has a college or professional degree, compared to a thirty percent statewide average. High school graduation rates are ninety-two percent while the statewide average is eighty-six percent. School test scores consistently rank above the state average, and school operating expenditures per child exceed the state average. Sixteen private or public colleges are located in DuPage County.

The County has a very diverse economic base, comprised of construction and manufacturing, wholesale, and retail trade, various service sectors, and research. A high tech research and development corridor covers the width of DuPage County, stretching from the Argonne National Laboratory in the eastern part of the County to the Fermi National Accelerator Laboratory on the western boundary. DuPage County is home to more than 100 industrial parks, 32,000 businesses, and over 740,000 full and part-time employed persons. A pro-business atmosphere, a commitment to a well-educated workforce, and a modern transportation system make DuPage County an ideal location for business expansion and relocation.

The County has become a vital economic engine in the Chicago area and within the state as a whole. In the decade spanning 1999 through 2008, the number of jobs within DuPage County grew by 62,750 – an increase of over nine percent. The State’s increase over the same period was six percent. DuPage County accounted for fourteen percent of State job growth for this ten-year period.

According to the U.S. Census Bureau’s 2009 estimate update, DuPage County had a population of 932,541 and is one of the nation’s bigger counties by population.

In 2008, DuPage had a per capita personal income (PCPI) of \$55,246. This PCPI ranked second in the state and was 130 percent of the state average, \$42,540, and 138 percent of the national average, \$40,166.



In 2008, DuPage had a total personal income (TPI) of over \$51.2 billion. This TPI ranked second in the state and accounted for 9.4 percent of the state total. In 1998, the TPI of DuPage was \$37.7 billion and ranked second in the state.

AAGR: Average Annual Growth Rate

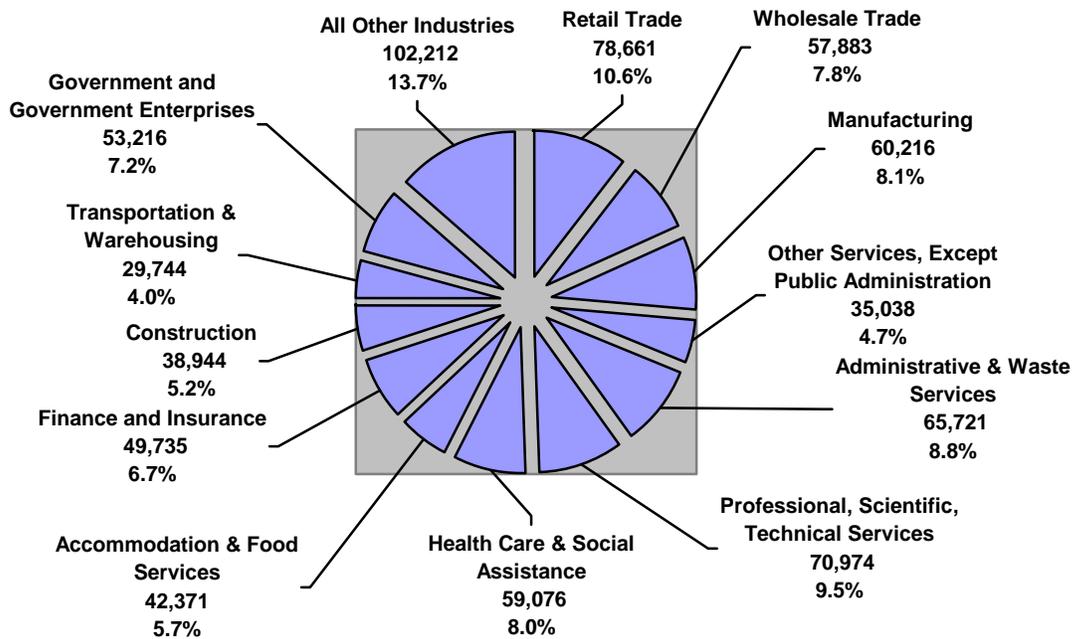
	2007-08 percent change	1998-2008 AAGR
DuPage	0.2 %	3.1 %
Illinois	2.5 %	4.1 %
U.S.	2.9 %	5.0 %

Per the U.S. Census Bureau, the median household income for DuPage County for 2008 is \$77,040. This is 37% above the State of Illinois amount of \$56,230 and 48% above the U.S. amount of \$52,029.

Unemployment in the County has traditionally been below state and national levels. For 2009, of the labor force of 523,572 for DuPage, 44,069 were unemployed, averaging 8.4%. The average unemployment rate for the State of Illinois was 10.1% and the U.S. was at 9.3%. The DuPage County economy is mirroring the struggles of the national economy. This is evident by the higher than normal unemployment rate for 2009. The average of ten years' unemployment rates from 2000 – 2009 in DuPage County is 4.9%.

The number of jobs in DuPage County for 2008 was 743,791. Employment sectors for the County by industry and number of jobs are as follows:

Employment Sectors (by numbers of jobs)



DU PAGE COUNTY GOVERNMENT BUDGET AND INITIATIVES

Fiscal year 2009 marked the first full year of the additional, permanent .25 cent sales tax, generally known as the RTA sales tax. Due to this new revenue source, the fiscal year 2009 budget annualizes the cost of 234 positions that were restored in 2008, when the tax was first implemented. The proceeds of the RTA sales tax were mainly dedicated to public safety, the primary focus of General Fund spending.

The General Fund final budgetary expenditures, including interfund transfers, but excluding a one-time \$7.5 million transfer for a new capital projects fund, totaled \$156 million, 9% over fiscal year 2008. It represents the largest budgetary outlay in nearly seven years. The General Fund unreserved and undesignated fund balance at year-end is \$52.2 million, with the overall fund balance at \$57.0 million. If not for a deferral of \$1.7 million of revenues from the State of Illinois due to late payment, the unreserved, undesignated General Fund fund balance would have ended the year at almost \$54 million. This would have been a 4.1% increase from the prior year.

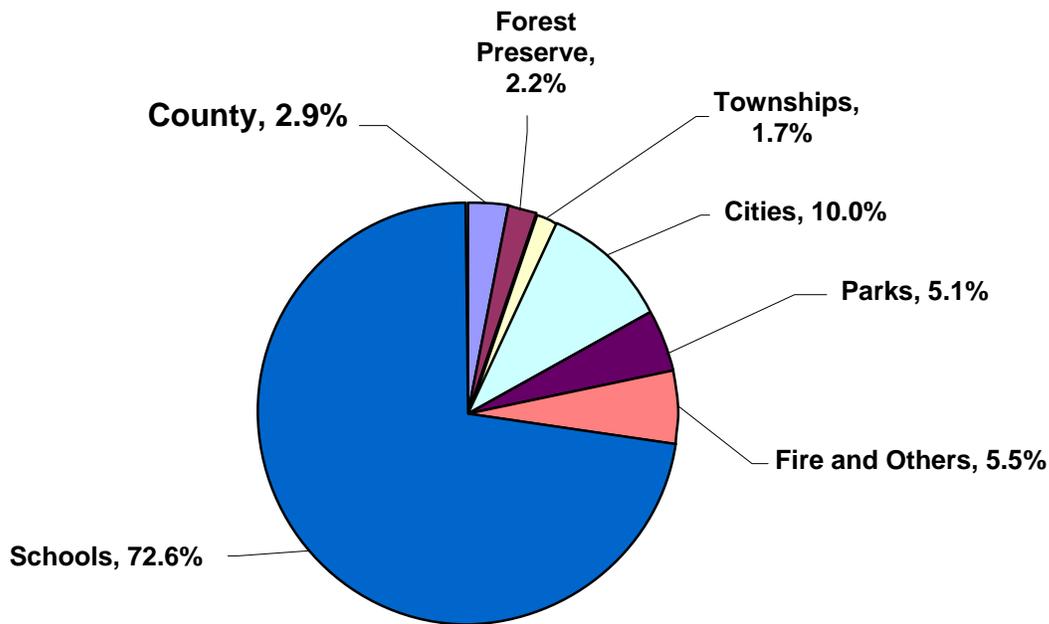
Economic conditions meant that a large-scale (up to \$220 million) capital projects program did not get off the ground. A smaller scale capital projects program of \$77 million was put in the fiscal year 2010 budget, but its fate may also depend on strong, sustained signs that a recovery is materializing.

PROPERTY TAXES

The County government share of total property taxes collected in DuPage is small, and the tax rate has steadily declined due to rising assessed values of property. The County levied no increase in taxes for the 2008 tax levy (collected in 2009) as compared to the prior year. This has kept the 2008 tax levy of \$66.4 million same as the 2007 tax levy. The County's tax rate continued to drop, from 0.1651 the previous year to 0.1557 per hundred dollars of assessed valuation.

As the following chart shows, only 2.9 percent of total taxes collected and distributed by the DuPage County Collector are the County's (including the County Health Department) share.

Distribution of 2008 DuPage County Real Estate Taxes to Local Taxing Bodies (Taxes Collected in Fiscal Year 2009)



INVESTMENT MANAGEMENT

The County Treasurer follows current trends in cash and investment management in order to achieve maximum financial return on available cash resources. Idle cash balances are invested in a manner which will provide the highest investment return with maximum security while still meeting the daily cash flow demands of the County. These goals must be accomplished within the constraints imposed by Illinois Statutes governing the investment of public funds. The primary objective of the County Treasurer's investment program is safety of principal. Return on investment is of secondary importance to safety and liquidity.

Public deposits must be made with a qualified public depository as established by Illinois Statutes. The County Treasurer maintains a list of financial institutions which have been designated depositories by the DuPage County Board. In addition, a list is maintained of approved security broker/dealers selected by credit worthiness who are authorized to provide investment services in the State of Illinois.

The Treasurer diversifies investments by investing in securities with varying maturities, and by distributing investments among financial institutions so that no more than fifty percent of the investment portfolio is held by a single financial institution. An attempt to match investments with anticipated cash flow requirements is desired. By policy, no securities are held that will mature more than one year from the date of purchase.

SELF-INSURANCE

DuPage County is self-insured for general liability, automobile liability, and workers' compensation, which is accounted for as an internal service fund. The County also maintains premium based policies for property and excess workers' compensation as required by law. Significant losses are covered by commercial insurance for all major programs. The County continues to monitor internal policies that reduce ultimate exposure to accidents that require litigation and settlements.

AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to DuPage County for its comprehensive annual financial report for the fiscal year ended November 30, 2008. This was the 22nd consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The County also received the GFOA's Distinguished Budget Presentation Award for its annual budget document prepared for the fiscal year beginning December 1, 2008, marking the 5th consecutive year it has received this award. In order to qualify for the Distinguished Budget Presentation Award, the government's budget document was judged as proficient in several categories, including as a policy document, a financial plan, an operations guide, and communications device.

ACKNOWLEDGEMENTS

The preparation and publications of this Comprehensive Annual Financial Report was made possible through the cooperation and effort of several DuPage County Finance Department employees, Department Heads and Elected Officials. Also contributing essential parts of the CAFR are Financial Services Administrator Jan Marchese, Assistant Financial Services Administrator Stefan Hanus, Senior Accountant Ellen Wier, and Accountant Aaron Gold.

I also wish to thank the County's independent auditors, Wolf & Company, LLP for their cooperation and assistance in the preparation of this report.

Appreciation is also expressed to the DuPage County Board and its Chairman, who are fully committed to the fiscal integrity and the financial leadership of DuPage County.

Respectfully submitted,

Frederic Backfield
Chief Financial Officer

Certificate of Achievement for Excellence in Financial Reporting

Presented to

DuPage County
Illinois

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
November 30, 2008

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



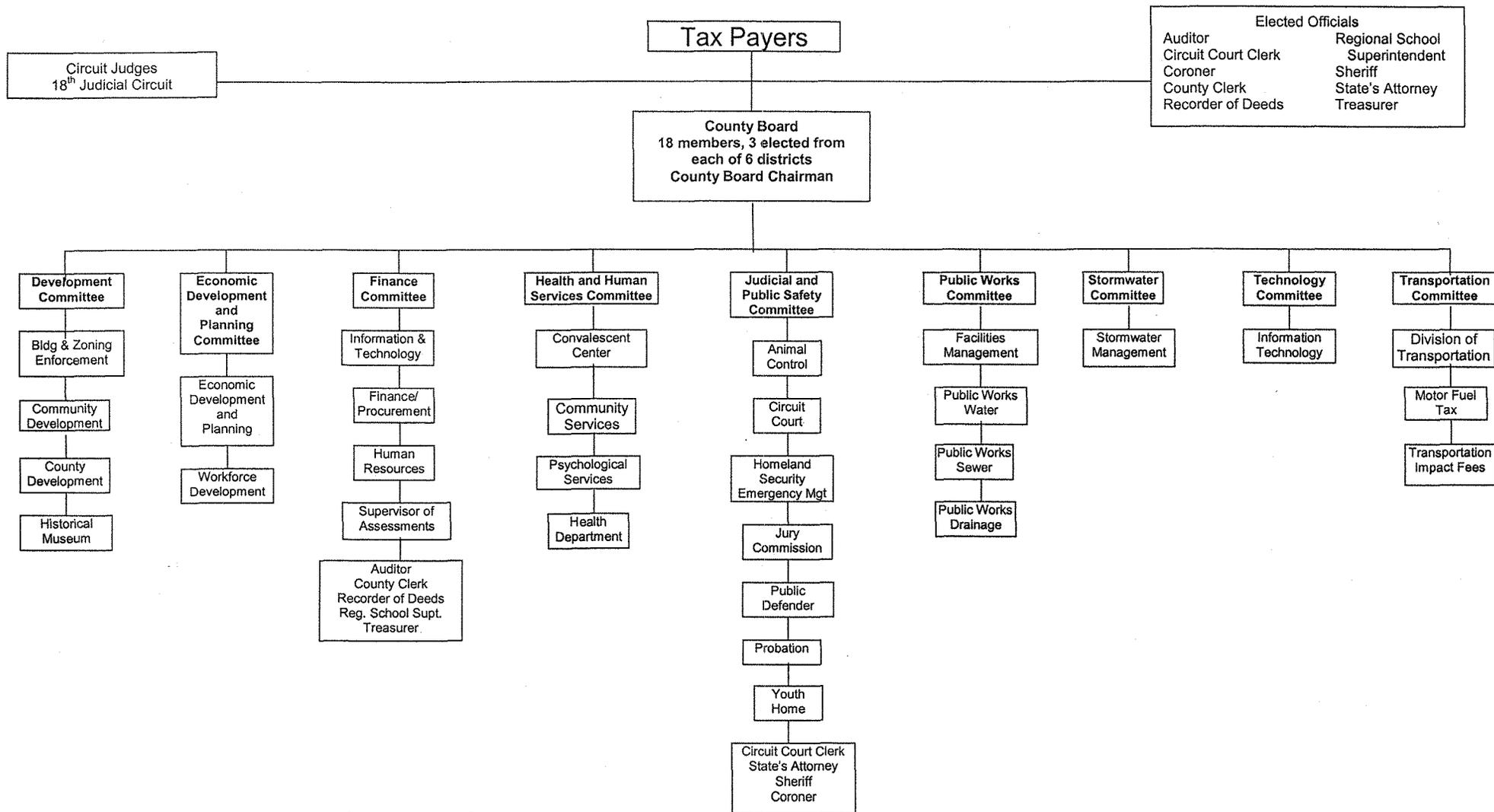
A stylized handwritten signature in black ink, appearing to read "JEFFREY R. EMER".

President

A more formal handwritten signature in black ink, clearly legible as "Jeffrey R. Emer".

Executive Director

DuPage County, Illinois



Shown is standing committee structure for purposes of approval of resolutions, ordinances and expenditures.

DU PAGE COUNTY, ILLINOIS
ELECTED OFFICIALS
YEAR ENDED NOVEMBER 30, 2009

COUNTY BOARD MEMBERS

ROBERT J. SCHILLERSTROM, CHAIRMAN

DISTRICT 1

FICHTNER, PAUL
GONZALEZ, RITA
PUCHALSKI, DONALD E.

DISTRICT 2

O'SHEA, PATRICK J.
REDICK, JEFFREY B.
SHEAHAN, BRIEN J.

DISTRICT 3

BENNINGTON, THOMAS F., JR.
CURRAN, JOHN F.
McMAHON, MICHAEL F.

DISTRICT 4

ECKHOFF, GRANT
McBRIDE, JERRY
OLSON, DEBRA L.

DISTRICT 5

HEALY, JAMES D.
MICHELASSI, ANTHONY
ZEDIKER, JOHN P.

DISTRICT 6

ENGER, DIRK
KURZAWA, LINDA A.
ZAY, JAMES F., JR.

OTHER ELECTED OFFICIALS

COUNTY SHERIFF
CLERK OF THE CIRCUIT COURT
COUNTY CLERK
RECORDER OF DEEDS
COUNTY TREASURER
COUNTY AUDITOR
STATE'S ATTORNEY
REGIONAL SUPERINTENDENT OF
SCHOOLS
COUNTY CORONER

JOHN E. ZARUBA
CHRIS KACHIROUBAS
GARY A. KING
FREDERICK BUCHOLZ
GWEN HENRY
ROBERT GROGAN, JR.
JOSEPH E. BIRKETT

DARLENE J. RUSCITTI
PETER A. SIEKMANN



Financial Section



Independent Auditor's Report



INDEPENDENT AUDITOR'S REPORT

The Honorable Chairman and Members
of the County Board
DuPage County, Illinois

We have audited the accompanying financial statements of the governmental activities, business-type activities, the discretely presented component unit, each major fund, budgetary comparisons for the General, Health Department and Local Gasoline Tax Funds and the aggregate remaining fund information for DuPage County, Illinois (the County), as of and for the year ended November 30, 2009 which collectively comprise the County's basic financial statements, as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of the Office of Management and Budget Circular A-133, "Audits of States, Local Governments and Nonprofit Organizations." Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of DuPage County, Illinois at November 30, 2009, and the respective changes in financial position and the cash flows, where applicable, thereof, and the respective budgetary comparisons for the General, Health Department and Local Gasoline Tax Funds for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 25, 2010, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis and the Required Supplementary Information, as listed in the table of contents, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which

consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements of DuPage County, Illinois. The accompanying information identified in the table of contents as combining and individual fund financial statements and schedules is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The information identified in the table of contents as the introductory and statistical sections is presented for purposes of additional analysis and is not a required part of the basic financial statements of DuPage County, Illinois. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

Wolf & Company LLP

Oak Brook, Illinois
May 25, 2010





Management's Discussion & Analysis

DuPage County, Illinois

Fiscal Year 2009

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis – for State and Local Governments (GASB No. 34), which established new requirements and a new reporting model for the annual financial reports of governments. The objective of the MD&A section is to enhance the understandability and usefulness of the basic financial statements. The MD&A should be read as an addendum to other information presented in the Comprehensive Annual Financial Report (CAFR) such as the Notes to the Financial Statements and the Letter of Transmittal. Certain numbers presented within the MD&A narrative are rounded to the nearest million or thousand, as appropriate, to facilitate reading.

The fiscal year 2009 CAFR incorporates the DuPage Airport Authority as a discretely presented component unit per GASB Statement No. 14. The DuPage County Health Department and the DuPage County Emergency Telephone System Board (ETSB) are included as blended component units of the County. The Health Department General Fund is considered a major governmental fund of the County. The Health Department also includes three non-major governmental funds and capital assets. Based on the Illinois Attorney General's opinion, the ETSB was recognized as an agency of the County beginning in fiscal year 2009, thus its two funds are reported as nonmajor special revenue funds and a governmental activity in 2009. In prior years, the ETSB has been reported as a discretely presented component unit.

Condensed financial statements shown in the MD&A are presented for the primary government only, excluding component units. Therefore, the primary government referred to in the MD&A statements for Governmental activities is comprised of the County and Health Department funds. The primary government referred to in the MD&A statements for Business-type activities comprises the Convalescent Center and Water and Sewerage System funds.

FINANCIAL HIGHLIGHTS AND MAJOR ISSUES IMPACTING FINANCIAL STATEMENTS

- At the close of fiscal year 2009, the total assets (Governmental and Business-type activities) of the County exceeded its liabilities by \$831.4 million (net assets). Of this amount, \$179.1 million is considered unrestricted net assets that can be used to meet the County's ongoing obligations to citizens and creditors within the purposes of each fund type.
- Fiscal year 2009 activity resulted in a decrease to net assets of \$18.9 million. The primary reason for this drop is the County's cost share expense of \$23 million related to the Eola Road and Naperville Road Interchange projects. This is shown as a Special Item on the Statement of Activities. See Note 1. T. for additional information.
- The County's governmental funds reported an unreserved, undesignated fund balance of \$142.5 million, an increase of \$4.5 million in comparison with the prior year. Of the \$66.0 million reserved fund balances, 45 percent is reserved for future debt service payments, with the remainder reserved for: highway related construction projects (\$20.2 million), employee benefits (\$8.3 million of County and Health Department IMRF, and Social Security fund balances), grant programs (\$3.0 million), stormwater/drainage projects (\$1.1 million), wetland mitigation projects (\$1.1 million), General Fund encumbrances (\$.8 million), and other miscellaneous encumbrances totaling \$1.7 million. Total designations for the governmental funds were \$6.4 million.
- On a GAAP basis, the unreserved and undesignated fund balance for the General Fund increased by \$431 thousand or almost 1 percent. Total General Fund unreserved and undesignated fund balance of \$52.2 million is 36.6 percent of total general fund expenditures, and 31.4 percent of the total of expenditures and net transfers out. This does not include a set-aside for the County's stabilization account. During fiscal

year 2009, the County Board approved \$4.0 million to be set aside in the General Fund called the Strategic Reserve for stabilization of general operation purposes. Despite its common name – Strategic Reserve – this amount is accounted for as a *designation* of fund balance and is not reserved. Additionally, the General Fund undesignated, unreserved amount was affected by significant State of Illinois payment lags, resulting in deferred revenue of at least \$1.7 million.

OVERVIEW OF THE FINANCIAL STATEMENTS

The County’s basic financial statements include: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The CAFR also contains other required supplementary information in addition to the basic financial statements themselves.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

Government-wide financial statements provide readers with a broad overview of the County’s finances, in a manner similar to a private-sector business. The two government-wide statements are prepared on a full accrual accounting basis and are explained below. Any internal activities within activity type in the government-wide financial statements have been eliminated.

The Statement of Net Assets (statement A-1) immediately follows the Management’s Discussion and Analysis. This includes the County’s total assets and liabilities, with the difference reported as net assets. Over time, increases or decreases in net assets can serve as a useful indicator of whether the financial position of the County is improving or deteriorating. A condensed version of this statement for Governmental and Business-type activities is presented below for the current and preceding fiscal years.

The Statement of Activities (statement A-2) presents information showing how the County’s net assets changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of this statement is to show the relationship between the County’s distinct activities or functions, and revenues provided by the County’s taxpayers. A condensed version of this statement for Governmental and Business-type activities is presented below for the current and preceding fiscal years.

Both government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). Governmental activities of the County include general government, health and public safety, highways, streets and bridges, public services, judicial, conservation and recreation, public works, and educational services. Business-type activities of the County include the operations of water and sewer services and an extended care facility (Convalescent Center).

FUND FINANCIAL STATEMENTS

The fund financial statements provide detailed information about significant funds available for appropriation. Fund accounting ensures compliance with finance-related legal requirements. The County has the following three types of funds:

Governmental Funds – Most of the County’s basic services are included in governmental funds. The fund statements focus on (1) cash and financial assets that can readily be converted to cash flow and (2) the balances remaining at year-end that are available for spending. The governmental funds financial statements provide a detailed short-term view. The General Fund is the main operating account of the County and the largest of the governmental funds. Fund revenue is comprised of various sources for non-dedicated purposes. Other major governmental funds include the Health Department Fund and Local Gasoline Tax Fund. Remaining governmental funds, which include special revenue funds, debt service funds and capital projects funds, are considered non-major governmental funds.

Proprietary Funds – Proprietary funds consist of enterprise funds and internal services funds. These funds account for operations that are conducted in a manner similar to private business in which costs are charged as a user fee. Proprietary fund financial statements provide both long and short-term financial information. The County’s Water and Sewerage System Fund and Convalescent Center Fund are enterprise funds and comprise the business-type activities reported in the government-wide statements. The fund financial

statements provide greater detail and additional information, such as cash flows. The internal service funds are used to account for the provision of general/auto liability, malpractice, and workers' compensation insurance, as well as health insurance for employees and retirees.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's programs. The County's fiduciary funds consist of agency funds, which are used to account for monies received, held, and disbursed, as required by statute.

NOTES TO THE FINANCIAL STATEMENTS

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

On the two following condensed statements, net assets are calculated as total assets less total liabilities. Assets are distinguished as capital assets and the remainder as current and other assets. Liabilities are classified as long-term (maturity of greater than one year) and the remainder as current and other liabilities. Per GAAP, net assets are subdivided into three categories: net assets invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. Net assets may serve over time as a useful indicator of a government's financial position. The combined Governmental and Business-type net assets were \$831.4 million as of November 30, 2009.

Following are separate Summaries of Net Assets as of November 30, 2009 and 2008 for Governmental and Business-type Activities:

		Summary of Net Assets Governmental Activities (Primary Government Only)	
		November 30,	
		<u>2009</u>	<u>2008*</u>
Assets			
Current and other assets		\$ 347,642,965	\$ 349,848,013
Capital assets		<u>807,368,183</u>	<u>825,910,075</u>
Total Assets		<u>1,155,011,148</u>	<u>1,175,758,088</u>
Liabilities			
Current and other liabilities		100,127,518	105,562,670
Long-term liabilities		<u>319,471,683</u>	<u>315,909,097</u>
Total Liabilities		<u>419,599,201</u>	<u>421,471,767</u>
Net Assets			
Invested in capital assets, net of related debt		531,083,183	537,145,075
Restricted			
Grant programs		3,031,713	1,368,737
Capital Improvements			7,500,000
Debt Service		29,805,780	29,710,399
Unrestricted		<u>171,491,271</u>	<u>178,562,110</u>
Total Net Assets		<u>\$ 735,411,947</u>	<u>\$ 754,286,321</u>

*Restated - see Note 13

Summary of Net Assets
Business-type Activities
(Primary Government Only)

	November 30,	
	2009	2008*
Assets		
Current and other assets	\$ 31,327,541	\$ 41,693,328
Capital assets	95,776,369	94,720,347
Total Assets	127,103,910	136,413,675
Liabilities		
Current and other liabilities	5,344,703	5,283,465
Long-term liabilities	25,746,922	27,303,223
Total Liabilities	31,091,625	32,586,688
Net Assets		
Invested in capital assets, net of related debt	85,901,560	87,902,677
Restricted		
Debt Service	2,500,566	2,950,301
Unrestricted	7,610,159	12,974,009
Total Net Assets	\$ 96,012,285	\$ 103,826,987

*Restated - see Note 13

Seventy-four percent of the County's Government-wide (Governmental and Business-type activities) total net assets reflects investment in capital assets such as land, buildings, infrastructure, machinery, and equipment, less any related outstanding debt used to acquire those assets. The County uses these capital assets in operations and, consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's total net assets represents resources subject to external restrictions on use. Significant restrictions for Governmental activities include \$29.8 million for debt service and \$3.0 million for grant programs. For Business-type activities, \$2.5 million is restricted for debt service purposes.

The remaining balance of unrestricted net assets, relative to respective fund purposes, may be used to meet the County's ongoing obligations. As of November 30, 2009, the County had positive balances in all three categories of net assets, both for the Governmental and Business-type activities.

The statement below is a condensed version of the Changes in Net Assets for Governmental and Business-type Activities:

Changes in Net Assets
(Primary Government Only)

	Governmental Activities		Business-Type Activities	
	2009	2008*	2009	2008*
Revenues				
Program Revenues				
Charges for services	\$ 79,839,304	\$ 83,035,195	\$ 49,896,307	\$ 50,331,580
Operating grants and contributions	75,841,568	63,004,154		
Capital grants and contributions	7,424,344	1,378,481	1,773,333	1,782,889
General Revenues				
Property taxes	67,424,153	67,526,161		
Sales taxes	75,445,144	71,105,993		
Other taxes	37,924,896	40,737,345		
Unrestricted investment earnings	2,025,181	6,446,593	167,564	343,754
Other revenues	4,549,371	9,402,350		12,000
Total Revenues	<u>350,473,961</u>	<u>342,636,272</u>	<u>51,837,204</u>	<u>52,470,223</u>
Expenses				
General government	89,128,191	79,503,497		
Health and public safety	102,114,093	96,157,091		
Highways, streets and bridges	36,932,547	44,750,517		
Public service	38,741,928	27,825,702		
Judicial	48,908,014	43,991,165		
Public works	17,960,703	7,121,018		
Educational services	849,762	558,065		
Conservation and recreation	205,015			
Interest on long-term debt	139,482,35	14,286,924		
Convalescent Center			34,755,461	32,900,010
Water and Sewage System			22,413,240	20,587,516
Total Expenses	<u>348,788,488</u>	<u>314,193,979</u>	<u>57,168,701</u>	<u>53,487,526</u>
Change in net assets before transfers and special items	1,685,473	28,442,293	(5,331,497)	(1,017,303)
Special items	(23,043,052)			
Transfers	<u>2,483,205</u>	<u>(915,524)</u>	<u>(2,483,205)</u>	<u>915,524</u>
Change in net assets	(18,874,374)	27,526,769	(7,814,702)	(101,779)
Net assets - beginning, as restated	<u>754,286,321</u>	<u>726,759,552</u>	<u>103,826,987</u>	<u>103,928,766</u>
Net assets - ending	<u>\$ 735,411,947</u>	<u>\$ 754,286,321</u>	<u>\$ 96,012,285</u>	<u>\$ 103,826,987</u>

*Restated - see Note 13

Governmental Activities

Governmental activities resulted in a decrease of the County's net assets by \$18.9 million. Key elements of this decrease are as follows:

As stated in section 1.T of the Notes to the Financial Statements and reported as a Special Item, the County has expensed \$23.0 million for construction of two highway interchanges on I-88. Additionally, per footnote 13, the County has recognized the Emergency Telephone System Board as a fund of the County instead of as a discretely presented component unit as in previous years. With the federal government's American Recovery and Reinvestment Act (ARRA), operating and capital grant revenue have increased by a combined \$18.8 million. Overall, revenues of government activities increased \$7.8 million to \$350.5 million in fiscal year 2009. Aside from the influx of federal ARRA funding, other fluctuations in revenue include an increase in sales taxes of \$4.3 million due in part to a full year of the RTA sales tax collections, and a decrease in other taxes of \$2.8 million due primarily to drops in state income taxes and ETSB taxes. Charges for services dropped \$3.2 million while interest earnings and other revenue showed a combined decrease \$9.3 million. Before the effect of the special item and transfers in, revenues exceeded total governmental activity expenses for fiscal year 2009 by \$1.7 million.

Total expenses increased by \$34.6 million from fiscal year 2008 to \$348.8 million. Factors of the expense increase include: fiscal year 2009 annualization of the cost of restoring headcount funding for 234 positions, cost of living and merit increases across all County departments, investment in public safety initiatives and the judicial system per the County's Strategic Plan, a rise in health and public safety expenses from the inclusion of the ETSB as a County fund, and growth in public service expenses in relation to the aforementioned ARRA funding. Functional categories showing significant increases were as follows: general government (\$9.6 million), health and public safety (\$6.0 million), public service (\$10.9 million), judicial (\$4.9 million), and public works (\$10.8 million). Highways, streets and bridges expense continued its descent with a decrease of \$7.8 million after several years of significant maintenance and road project work.

The County is continuing to see interest savings of refunding four bond issues in the past several years as interest payments have dropped \$300 thousand from the prior year.

Business-Type Activities

Revenues for fiscal year 2009 were \$51.8 million with total expenses at \$57.2 million. After net transfers out, the Business-type activities of the County showed a \$7.8 million decrease in net assets.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The County's Governmental Funds provide information on near-term inflows, outflows, and balances of spendable resources. The unreserved fund balance indicates the net resources available for spending at the end of the fiscal year. It is a particularly useful indicator of net resources. When coupled with future resources, these resources shape the programs and the expenditures in future years. Per statement A-3, as of November 30, 2009 the County's Governmental Funds reported a combined fund balance of \$214.9 million. Of this amount, \$23.8 million is reserved for encumbrances; \$29.8 million is reserved for debt service, \$8.3 million is reserved for employee benefits, and \$4.1 million is reserved for grant programs and other purposes. \$4.0 million of Governmental funds fund balance is designated by the County Board to be put into a stabilization account, and \$2.4 million is designated for stormwater/drainage and wetland mitigation related capital projects.

Of the total Governmental Funds fund balance, \$142.5 million is unreserved and available for appropriation based on future cash flow needs, and specific purpose and/or any legal restrictions. Per statement A-5, total Governmental Fund revenues for the fiscal year were \$351.1 million and total expenditures were \$363.3 million. After net transfers in, proceeds of a special service area bond issue, and proceeds from sales of assets, the Governmental Funds net change in fund balance for the year was a negative \$8.2 million.

General Fund

The following discussion excludes the transactions resulting from the Convalescent Center Medicaid funding described in Note 1.D.

The General Fund is the core operating fund covering many County programs, and allows the most discretion in allocations. At the end of fiscal year 2009, the unreserved and undesignated fund balance in the General Fund was \$52.2 million; the reserved portion, mainly for encumbrances, was \$.8 million. The County has designated \$4.0 million of General Fund balance for the Strategic Account. These set-aside funds are for stabilization purposes, and are to be used in the event of an emergency or a severe economic event. A 2/3rds approval by the County Board is needed to access these funds.

On a Budgetary basis (Exhibit A-7), the unreserved and undesignated fund balance represents 38.7 percent of the General Fund's total expenditures and 31.9 percent of total expenditures and net transfers out. The unreserved and undesignated fund balance increased by \$431 thousand, or almost one percent from the prior year. Revenues of \$160.2 million less expenditures of \$134.7 million resulted in an increase in fund balance of \$25.5 million prior to transfers out. With the County's favorable cash position nearing the end of fiscal year 2008, a one-time transfer of \$7.5 million was made at the beginning of 2009 for a new capital projects fund to finance pay-as-you-go County improvements, including \$6.6 million for transportation projects. After total net transfers out of the General Fund to other funds of \$28.8 million, the result was a net decrease in the General Fund balance of \$3.3 million as compared to an expected drop of \$7.5 million because of the one-time fund transfer.

Revenues in the General Fund for fiscal year 2009 came in at 1.6 percent over the prior year period. The \$2.6 million net increase of revenues from the prior year was due to several factors. A full year of the RTA sales tax collections in fiscal year 2009 more than compensated for the drop in general County sales taxes. This netted to an increase in sales taxes of \$7.9 million from the prior year. Offsetting the sales tax revenue increase were decreases in the state income tax (\$1.6 million), recorder fees and licenses (\$1.1 million), investment income (\$1.0 million), insurance and other fund reimbursements (\$1.3 million), and charges for services (\$.3 million). Most of these revenue declines were directly attributable to the poor economy in 2009. \$1.7 million of state income taxes were deferred due to late payment from the State of Illinois.

The fiscal year 2009 budget was characterized by program growth along with an emphasis on capital investment. Program growth was allowable, in large, from the annualization of the RTA sales tax revenue. This is reflected by the increase in General Fund expenditures of \$12.9 million, or 10.6 percent from fiscal year 2008. General government expenditures were up \$3.8 million from the prior year and showed slight increases in several County departments with the bulk of the rise in employee insurance costs. Health and public safety cost growth of \$3.5 million is due mainly to restoration of headcount funding and budgeted pay increases for all Sheriff Deputies. The County's commitment to community and human services resulted in public service expenditure increases of \$1.6 million with increased County grants to community providers and partners. Restoration of headcount funding and salary increases for the State's Attorney and Probation along with other court system General Fund departments contributed to the climb in judicial expenditures by \$3.3 million from the prior year.

Health Department Fund

Total revenues showed a decline from the prior year by \$2.5 million to finish the year at \$39.1 million. Expenditures held steady from the prior year, increasing by \$200 thousand. The Health Department's main operating fund balance ended the year down \$2.9 million to \$14.4 million. The three special revenue funds all recorded insignificant increases in their fund balances.

Due to the timing and delay of grant and State payments, a combined \$2.8 million in intergovernmental and charges for service revenues were deferred in fiscal year 2009. Drops in investment income due to the economy, and miscellaneous revenues of a combined \$.5 million also contributed to the overall decline in revenues.

An increase in contractual expenditures of \$.4 million was partially offset by a decrease in commodities expenditures of \$.2 million.

Local Gas Tax Fund

The Local Gas Tax Fund's main revenue source – County Motor Fuel taxes - experienced an increase of \$1.0 million from the prior year. State and federal construction reimbursements showed an up tick of \$1.3 million. The \$500 thousand charges for services increase was almost exactly offset by a decline in investment income. Although personnel, commodities, and contractual expenditures combined to increase \$2.0 million from the prior year, capital outlay expenditures decreased \$5.2 million to conclude the year with \$35.7 million in expenditures. Expenditures continue the trend to outpace revenues and exceeded them by \$3.9 million. With the 2001 MFT Bond Project Fund fully depleted in fiscal year 2006, highway construction project expenditures have been accounted for in the Local Gas Tax and Highway Motor Fuel Tax funds. This has resulted in a \$4.2 million decrease in fund balance for fiscal year 2009, and a drop of almost \$21 million from fiscal years 2006 through 2009. Fiscal year 2009 ended the year with a \$16.1 million fund balance. To be mentioned is that \$6.6 million in transportation related projects were funded from the new County Capital Improvement, Repair, or Replacement Fund established in the current year with a transfer from the General Fund.

Other Non-Major Governmental Funds

- Federal grant reimbursements in the Stormwater Drainage Fund increased by \$1.6 million. They were partially offset \$.3 million by decreases in fees, licenses and permits, and interest earnings. Expenditures increased \$500 thousand primarily due to personnel increases. Although the fund had an increase in fund balance of \$500 thousand, a subsidy from the General Fund of \$3.0 million was needed to cover operational costs.
- The IMRF and Social Security ended the year with fund balances of \$1.4 million and \$1.6 million, respectively. These funds were both aided with subsidies from the General Fund totaling over \$9.5 million.
- The deficit fund balance in the Economic Development and Planning Fund remains at \$.5 million in fiscal year 2009. A lack of anticipated revenues is the main cause of the deficit along with \$.5 million of expenditure increases. A transfer from the General Fund of \$1.5 million was made to this fund. \$500 thousand of that transfer was for Choose DuPage, and \$1.0 million was for a development project to bring business to the County.
- Similar to the prior year, the Youth Home experienced a decrease in fund balance of \$677 thousand to end the year with a deficit fund balance of over one million. The delay in State salary reimbursements to the County have lengthened and are in arrears since mid-year 2009. Due to the precarious financial position of the State of Illinois, the County is unsure of when these reimbursements will be received in the future.
- After decreases in fund balance the last several years, the Highway Motor Fuel Tax Fund has stabilized at over \$12.2 million. Revenues exceeded expenditures by \$197 thousand to result in an increase in fund balance in fiscal year 2009 of \$261 thousand. It should also be noted that the Lehman Brothers bankruptcy and resulting default on the County's guaranteed investment contract with Lehman has caused a \$125 thousand dip in (interest earnings) transfers in. This will be annualized in future years to roughly \$250 million.
- The Rental Housing Support Fund is a new fund that has been previously accounted for in the General Fund. After an initial \$266 thousand transfer of money from the General Fund, the balance in this fund at the end of the year is \$339 thousand.
- The remainder of one-time contractual costs for implementing a paperless e-ticket system resulted in the Court Automation Fund reducing fund balance to end the year with a \$143 thousand balance.
- The Highway Impact Fee Fund experienced capital outlay expenditures of \$2.3 million to drop its fund balance by almost \$2 million to \$6.8 million.

Proprietary Funds

After eliminating the effect of a change in Medicaid funding (see Note 1.D), the Convalescent Center revenues totaling \$32.8 million were unchanged from the prior year. The General Fund continued its subsidy to the Convalescent Center with a \$2.4 million transfer. Total expenses came in \$1.8 million over fiscal year 2008 at \$34.7 million. The result was an operating loss of \$2.0 million. After non-operating contributions, and net transfers out, the fund ended the year with a decline of net assets of \$4.4 million, to result in net assets of \$9.2 million at year-end.

The Water and Sewerage System Fund experienced an operating loss of \$2.4 million. After net non-operating expenses of \$2.7 million, and capital contributions of \$1.8 million from the asset acquisition of Hobson Valley – a special service area, the fund had a negative change in net assets of \$3.4 million. Operating revenues increased by almost \$300 thousand as a result of a refund from the System’s natural gas supplier and a one-time payment from ComEd. Operating expenses dropped by \$500 thousand primarily from decreasing insurance costs (contractual) and repairs and maintenance expenses. The Public Works Committee approved a rate study in late 2009 with several water rate and fee changes taking effect with the March 2010 customer bills. The System ended the year with a net asset balance of \$86.8 million.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The County’s investment in capital assets for the current and prior year (net of accumulated depreciation and amortization), is summarized below for Governmental and Business-Type Activities:

Capital Assets Governmental Activities (Net of Depreciation)		
	<u>2009</u>	<u>2008</u>
Land and construction in progress	\$ 316,321,670	\$ 321,255,889
Infrastructure	295,131,388	301,835,494
Buildings	170,727,885	175,860,692
Improvements other than buildings	6,284,561	6,416,318
Machinery and equipment	<u>18,902,679</u>	<u>20,541,682</u>
Total capital assets, net of depreciation	<u>\$ 807,368,183</u>	<u>\$ 825,910,075</u>

Capital Assets Business-Type Activities (Net of Depreciation)		
	<u>2009</u>	<u>2008</u>
Land and construction in progress	\$ 4,885,960	\$ 4,500,101
Infrastructure	82,977,831	81,698,773
Buildings	6,365,583	7,329,294
Machinery and equipment	<u>1,546,995</u>	<u>1,192,179</u>
Total capital assets, net of depreciation	<u>\$ 95,776,369</u>	<u>\$ 94,720,347</u>

During fiscal year 2009, total capital assets for the County had a net decrease (including additions, decreases, depreciation, and amortization) of \$17.5 million. This decrease was attributable to Government activities. The overwhelming majority of this decrease over all categories except machinery and equipment is related to depreciation expenses outpacing capital asset additions. As several bond project funds have been fully depleted, major capital projects in the County are completed.

Additional information relative to the County's capital assets can be found in Note 4 to the financial statements.

Long Term Debt

DuPage County has maintained its tax-exempt "Triple-A" (AAA/Aaa) rating from three investor's services, Moody's, Standard and Poor's and Fitch. One percent of the counties in the country have AAA/Aaa ratings. As of January 2008, forty-eight counties in the country have an AAA rating for non-revenue tax-exempt debt from Standard and Poor's. These ratings historically have allowed the County to sell bonds at interest rates that provide substantial debt service savings over the life of the bonds.

The County has a statutorily imposed debt limit of 5.75 percent of its total assessed value. This produces a legal debt margin of \$2.415 billion, and is substantially greater than the current outstanding debt principal. County debt pertaining to this limit includes the Limited Tax General Obligation Courthouse Bonds. All revenue bonds, alternate revenue bonds, and other long-term debt are excluded from the legal debt margin calculation per statute.

The following is a summary of the County's gross outstanding long-term debt as of November 30, 2009 and 2008:

Outstanding Long-Term Debt

Debt Description	Governmental Activities		Business-Type Activities	
	2009	2008	2009	2008
1) Special Service Areas	\$ 6,905,000	\$ 5,440,000	\$	\$
2) County Courthouse - G.O.	51,625,000	52,780,000		
3) Jail - Alternate Revenue Source	31,710,000	33,580,000		
4) Stormwater - Alternate Revenue Source	66,140,000	70,065,000		
5) Drainage - Alternate Revenue Source	24,550,000	25,490,000		
6) Motor Fuel Tax - Revenue Bonds	95,355,000	101,065,000		
7) Certificates of Indebtedness		345,000		
8) Accrued Compensated Absences and Employee Retention	26,000,650	21,814,082	4,014,748	3,675,008
9) Claims Payable	5,851,308	5,269,504		
10) Other Post Employment Benefit Obligation	84,725	60,511		
11) Intergovernmental Contract Payable	11,250,000			
12) Water and Sewer - Revenue Bonds			15,385,000	16,500,000
13) DuPage Water Commission			3,025,670	3,236,570
14) IEPA Construction Loan Water/Sewer			3,321,504	3,891,645
Total County Outstanding Debt	\$ 319,471,683	\$ 315,909,097	\$ 25,746,922	\$ 27,303,223

The County's total bonded debt outstanding has decreased from \$288.8 million in fiscal year 2008 to \$276.3 million in fiscal year 2009 – a \$12.5 million decrease.

Additional information relative to the County's long-term debt can be found in Note 5 to the financial statements.

BUDGET, ECONOMIC IMPACT, AND FUTURE OUTLOOK

In early 2008, the Illinois General Assembly passed PA95-0708, which, among financial provisions relating to the state's Regional Transportation Authority, provided DuPage and other collar counties an additional County-wide .25 cent general sales tax. Revenue from the tax more than offset an expired \$15 million annual DuPage Water Commission intergovernmental transfer. The County Board made the strategic decision, based on the additional revenue, to restore funding for some 234 positions – primarily public safety and support positions – that had been slated for elimination during 2008. The Board also restored other smaller programs. The 2009 budget annualized the headcount and programs, as well as providing for other initiatives aligned with the County's Strategic Plan. Additional monies were allocated to economic development and transit, as well as for drainage and stormwater programs. The budget also envisioned a large capital infrastructure program, DuPage 2013, addressing campus projects as well as transportation projects to relieve traffic congestion. Unfortunately, a significantly deteriorating economic climate meant that the program could not be initiated. The \$6 million set aside for initial debt service of DuPage 2013 was instead used to hedge against underperforming revenues. During 2009, the County Board also placed \$4 million in a stabilization or "rainy day" account.

Consistent with prevailing economic conditions the fiscal year 2010 budget was more austere. The overall County budget was \$29.3 million or 6.6% less than the fiscal year 2009 budget, and the General Fund budget of \$171.7 million was nearly \$4 million under that of fiscal year 2009. The budget maintains, but did not increase headcount over 2009, and does not include a general compensation increase. It generally preserves strategic initiatives begun in 2009, and with the exception of a special revenue funded computer system enhancement for Probation, did not contain new ones. The budget did provide for a smaller capital program of \$77 million –RZ Opportunities –that would take advantage of federal subsidies providing significant interest savings for long-term bond debt instruments. As of May 2010, the program has not been initiated and like DuPage 2013, its fate may hinge on the economic situation.

Through April, the County continues to experience the impact of recession. Sales taxes, which did rebound in the latter half of 2009, are nevertheless still not at expected levels. Payment lags from the state are increasing and making their presence felt: to date the County is owed \$7.2 million, including at least \$2.8 million in income tax distributions and nearly \$2 million for reimbursements for probation and detention services. Outlook is guarded. However, despite these issues the County's cash position remains solid and well above its historic point-in-time average. There are signs of recovery: permitting is rising, as are residential property sales; May sales tax receipts are well above those of the previous May.

Requests for Information

This financial report is designed to provide a general overview of DuPage County, Illinois finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Finance Department, DuPage County, 421 North County Farm Road, Wheaton, Illinois 60187. Complete comprehensive annual financial reports are available on our website – www.dupageco.org/finance.



Basic Financial Statements

DUPAGE COUNTY, ILLINOIS

STATEMENT OF NET ASSETS

November 30, 2009

(See Following Page)

STATEMENT OF NET ASSETS

November 30, 2009

	PRIMARY GOVERNMENT			COMPONENT UNIT
	Governmental Activities	Business-Type Activities	Total	Airport Authority Total
ASSETS				
Cash				
Demand deposits	\$ 138,366,241	11,224,076	149,590,317	20,929,799
Certificates of deposit	49,570,000	10,250,000	59,820,000	
Investments	16,455,434		16,455,434	
Receivables				
Taxes	68,382,244		68,382,244	6,622,755
Interest	52,153		52,153	
Accounts, net allowance for doubtful accounts	679,713	6,505,882	7,185,595	280,139
Other	2,420,532	349,104	2,769,636	
Due from Federal, State and other governmental units	66,108,084	118,400	66,226,484	
Internal balance	1,066,876	(1,066,876)		
Inventory	412,295	427,673	839,968	291,837
Other assets	145,062	3,519,282	3,664,344	708,807
Deferred charges	3,984,331		3,984,331	736,779
Capital assets (net of accumulated depreciation)				
Land and construction in progress	316,321,670	4,885,960	321,207,630	64,632,572
Infrastructure	295,131,388	82,977,831	378,109,219	32,113,876
Buildings	170,727,885	6,365,583	177,093,468	40,593,673
Improvements other than buildings	6,284,561		6,284,561	16,502,423
Machinery and equipment	18,902,679	1,546,995	20,449,674	3,005,286
Total capital assets	807,368,183	95,776,369	903,144,552	156,847,830
Total assets	1,155,011,148	127,103,910	1,282,115,058	186,417,946

(Cont.)

STATEMENT OF NET ASSETS (CONT.)

November 30, 2009

	PRIMARY GOVERNMENT			COMPONENT UNIT
	Governmental Activities	Business-Type Activities	Total	Airport Authority Total
LIABILITIES				
Accounts payable	16,180,618	2,848,315	19,028,933	829,247
Accrued payroll	6,867,913	1,053,961	7,921,874	666,822
Due to Federal, State and other governmental units	2,784,830		2,784,830	
Accrued interest payable	5,592,227	252,313	5,844,540	
Unearned revenue	66,328,866		66,328,866	7,336,991
Retainage payable	735,435		735,435	
Other liabilities	1,637,629	1,190,114	2,827,743	236,753
Noncurrent liabilities				
Bonds due within one year	14,505,000	785,000	15,290,000	
Bonds due in more than one year	261,780,000	14,600,000	276,380,000	
Other due within one year	15,491,482	1,996,722	17,488,204	442,901
Other due in more than one year	27,695,201	8,365,200	36,060,401	5,831,449
Total liabilities	419,599,201	31,091,625	450,690,826	15,344,163
NET ASSETS				
Invested in capital assets, net of related debt	531,083,183	85,901,560	616,984,743	156,847,830
Restricted for:				
Debt service	29,805,780	2,500,566	32,306,346	
Capital improvements				9,853,490
Grant programs	3,031,713		3,031,713	
Unrestricted	171,491,271	7,610,159	179,101,430	4,372,463
Total net assets	\$ 735,411,947	96,012,285	831,424,232	171,073,783

The accompanying notes are an integral part of these financial statements, and the independent auditor's report should be read in conjunction herewith.

DUPAGE COUNTY, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended November 30, 2009

Functions/Programs	PROGRAM REVENUES			
	Expenses	Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General government	\$ 89,128,191	21,701,637	2,103,064	2,130,046
Health and public safety	102,114,093	18,756,406	17,299,394	174,653
Highways, streets and bridges	36,932,547	1,834,459	13,358,950	4,646,107
Public service	38,741,928	846,965	36,815,150	432,085
Judicial	48,908,014	35,579,718	4,113,628	
Public works	17,960,703	1,120,119	1,945,773	
Educational services	849,762			
Conservation and recreation	205,015		205,609	41,453
Interest on long-term debt	13,948,235			
Total Governmental Activities	<u>348,788,488</u>	<u>79,839,304</u>	<u>75,841,568</u>	<u>7,424,344</u>
Business-Type Activities				
Convalescent Center	34,755,461	32,787,435		10,162
Water and Sewage System	22,413,240	17,108,872		1,763,171
Total Business-Type Activities	<u>57,168,701</u>	<u>49,896,307</u>	<u>-</u>	<u>1,773,333</u>
Total Primary Government	<u>\$ 405,957,189</u>	<u>129,735,611</u>	<u>75,841,568</u>	<u>9,197,677</u>
Component Unit				
DuPage Airport Authority	<u>\$ 25,379,269</u>	<u>16,488,572</u>	<u>-</u>	<u>526,594</u>

General revenues
 Taxes - property
 Taxes - sales
 Taxes - other
 Unrestricted investment earnings
 Miscellaneous
 Special items (see note 1.T)
 Transfers

 Total general revenues, special items and transfers

Change in net assets

Net assets - beginning, as restated

Net assets - ending

The accompanying notes are an integral part of these financial statements, and the independent auditor's report should be read in conjunction herewith.

NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS			
PRIMARY GOVERNMENT			COMPONENT UNIT
Governmental Activities	Business-Type Activities	Total	Airport Authority
(63,193,444)		(63,193,444)	
(65,883,640)		(65,883,640)	
(17,093,031)		(17,093,031)	
(647,728)		(647,728)	
(9,214,668)		(9,214,668)	
(14,894,811)		(14,894,811)	
(849,762)		(849,762)	
42,047		42,047	
(13,948,235)		(13,948,235)	
(185,683,272)	-	(185,683,272)	-
	(1,957,864)	(1,957,864)	
	(3,541,197)	(3,541,197)	
-	(5,499,061)	(5,499,061)	-
(185,683,272)	(5,499,061)	(191,182,333)	-
			(8,364,103)
67,424,153		67,424,153	6,584,656
75,445,144		75,445,144	
37,924,896		37,924,896	
2,025,181	167,564	2,192,745	182,360
4,549,371		4,549,371	39,443
(23,043,052)		(23,043,052)	(25,739,131)
2,483,205	(2,483,205)		
166,808,898	(2,315,641)	164,493,257	(18,932,672)
(18,874,374)	(7,814,702)	(26,689,076)	(27,296,775)
754,286,321	103,826,987	858,113,308	198,370,558
735,411,947	96,012,285	831,424,232	171,073,783

BALANCE SHEET

GOVERNMENTAL FUNDS
November 30, 2009

	General	Health Department	Local Gasoline Tax	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash					
Demand deposits	\$ 23,503,740	16,308,429	4,574,025	91,434,484	135,820,678
Certificates of deposit	24,950,000		4,800,000	19,520,000	49,270,000
Investments				16,400,556	16,400,556
Receivables					
Taxes	23,171,259	13,675,075		28,479,669	65,326,003
Interest	43,201	6,510		2,442	52,153
Accounts, net of allowance for doubtful accounts		679,713			679,713
Other	559,298			1,861,234	2,420,532
Due from Federal, State and other governmental units	21,793,313	6,765,975	9,966,280	27,582,516	66,108,084
Due from other funds	4,339,664		45,928	3,987,878	8,373,470
Advances receivable from other funds	43,968				43,968
Inventory		412,295			412,295
Other assets	113,628	18,355			131,983
Total assets	\$ 98,518,071	37,866,352	19,386,233	189,268,779	345,039,435
LIABILITIES					
Accounts payable	\$ 3,594,309	1,917,478	1,989,126	8,517,746	16,018,659
Accrued payroll	3,957,057	1,447,681	277,365	914,610	6,596,713
Deferred revenue	30,786,996	19,676,373		43,746,273	94,209,642
Retainage payable	42,797		68,253	624,385	735,435
Compensated absences	229,973		10,054	24,691	264,718
Advances payable to other funds				43,968	43,968
Due to Federal, State and other governmental units	491,680		143,983	2,088,824	2,724,487
Due to other funds	2,317,040		334,641	5,252,186	7,903,867
Other liabilities	88,395	168,548	419,742	960,944	1,637,629
Total liabilities	41,508,247	23,210,080	3,243,164	62,173,627	130,135,118
FUND BALANCES					
Reserved for					
Encumbrances	793,537		4,557,964	18,471,832	23,823,333
Non-current receivables	43,968				43,968
Prepaid items		18,355		586,066	604,421
Inventories		412,295			412,295
Grant programs		363,076		2,668,637	3,031,713
Debt service				29,805,780	29,805,780
Employee benefits				8,304,542	8,304,542
Unreserved					
Designated for strategic account	4,000,000				4,000,000
Designated for capital projects				2,426,121	2,426,121
Undesignated reported in					
General Fund	52,172,319				52,172,319
Special Revenue fund		13,862,546	11,585,105	64,851,860	90,299,511
Capital Projects fund				(19,686)	(19,686)
Total fund balances	57,009,824	14,656,272	16,143,069	127,095,152	214,904,317
Total liabilities and fund balances	\$ 98,518,071	37,866,352	19,386,233	189,268,779	345,039,435

The accompanying notes are an integral part of these financial statements, and the independent auditor's report should be read in conjunction herewith.

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET ASSETS

November 30, 2009

Total fund balance per Governmental Fund Balance Sheet	\$ 214,904,317
Amounts reported for governmental activities in the Statement of Net Assets are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	807,368,183
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not payable in the funds.	(276,285,000)
Interest on general obligation debt is recognized when paid in the funds, but accrued in the Statement of Net Assets.	(5,592,227)
Internal service fund assets and liabilities are included in the governmental activities in the Statement of Net Assets.	(2,513,058)
Revenues in the Statement of Activities which do not provide current financial resources are deferred in the funds' statements.	30,880,776
Certain costs, premiums, and other items arising from debt issues are capitalized in the Statement of Net Assets and then amortized over the life of the debt.	3,984,331
Non-current compensated absences, employee retention obligation, other post employment benefits, and other contractual obligations are not reported in the funds, but are accrued in the Statement of Net Assets.	<u>(37,335,375)</u>
Net assets of governmental activities	<u>\$ 735,411,947</u>

The accompanying notes are an integral part of these financial statements, and the independent auditor's report should be read in conjunction herewith.

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Year Ended November 30, 2009

	General	Health Department	Local Gasoline Tax	Other Governmental Funds	Total Governmental Funds
Revenues					
Taxes					
Property	\$ 22,843,148	13,582,222		28,074,259	64,499,629
Sales	73,783,635			2,055,665	75,839,300
Other			18,587,744	10,379,599	28,967,343
Fees, licenses and permits	9,821,113		356,384	9,707,408	19,884,905
Intergovernmental	15,243,637	14,554,806	9,951,740	55,040,466	94,790,649
Charges for services	4,144,145	12,305,080	2,156,539	613,623	19,219,387
Court fees and fines	34,585,681			6,076,601	40,662,282
Investment income	907,568	88,251	152,669	876,693	2,025,181
Insurance reimbursement	239,776				239,776
Miscellaneous	1,452,150	258,187	609,189	2,636,927	4,956,453
Total revenues	163,020,853	40,788,546	31,814,265	115,461,241	351,084,905
Expenditures					
Current					
General government	56,434,412			24,783,169	81,217,581
Health and public safety	42,522,634	42,908,548		10,635,875	96,067,057
Highways, streets and bridges			18,740,608	468,674	19,209,282
Public services	5,075,377			32,869,060	37,944,437
Judicial	33,534,347			10,775,456	44,309,803
Conservation and recreation				163,563	163,563
Public works	353,875			9,861,320	10,215,195
Educational services	837,943				837,943
Debt service					
Principal				14,365,000	14,365,000
Interest				14,087,497	14,087,497
Fiscal agent fees				3,787	3,787
Capital outlay	3,675,537	480,673	16,943,483	23,799,490	44,899,183
Total expenditures	142,434,125	43,389,221	35,684,091	141,812,891	363,320,328
Excess (deficiency) of revenues over expenditures	20,586,728	(2,600,675)	(3,869,826)	(26,351,650)	(12,235,423)
Other financing sources (uses)					
Bonds issued				1,885,000	1,885,000
Bond premium				14,128	14,128
Transfers in	4,883,205			33,822,104	38,705,309
Transfers out	(28,766,531)		(301,087)	(7,554,486)	(36,622,104)
Proceeds from sale of assets			13,375		13,375
Total other financing sources (uses)	(23,883,326)	-	(287,712)	28,166,746	3,995,708
Net change in fund balance	(3,296,598)	(2,600,675)	(4,157,538)	1,815,096	(8,239,715)
Fund balance					
December 1, as restated	60,306,422	17,256,947	20,300,607	125,280,056	223,144,032
November 30	\$ 57,009,824	14,656,272	16,143,069	127,095,152	214,904,317

The accompanying notes are an integral part of these financial statements, and the independent auditor's report should be read in conjunction herewith.

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the Year Ended November 30, 2009

Net change in fund balance - total governmental funds	\$ (8,239,715)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation (\$31,556,394) exceeded capital asset additions (\$25,177,565) in the current period.	(6,378,829)
Governmental funds report proceeds from the sale of fixed assets while governmental activities report gains and losses on sales of fixed assets. This is the amount of undepreciated basis in the disposed assets.	(12,163,063)
Some items reported in the Statement of Activities do not provide or require the use of current financial resources and, therefore, are not reported in governmental funds.	
Revenues in the Statement of Activities that do not provide current financial resources are not reported in the funds' financial statements. This is the net change of revenues deferred/recognized during the year.	11,239,153
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of the governmental funds. Neither transaction, however, has any effect on net assets. This amount is the net effect of these differences in the treatment of long-term debt and related items. Principal reductions were \$14,365,000 and proceeds of new issues were \$1,885,000.	12,480,000
Debt issued for the refunding of other debt, including discounts, premiums, issuance costs and the difference of payments to escrow agents compared to principal retired, are reported as current transactions in the governmental funds. In the Statement of Activities, these amounts are deferred and amortized over the life of the debt.	(217,276)
Interest on long-term debt is not accrued in governmental funds, but is reported in the Statement of Activities. This is the change in accrued interest balance during the year.	139,262
Non-current accrued compensated absences, employee retention obligations, other post employment benefits, and other contractual obligations do not require the use of current assets and, therefore, are not reported in the governmental funds.	(15,460,782)
Internal service funds are used by management to charge costs to other funds but are not included in the governmental funds.	<u>(273,124)</u>
Change in net assets of governmental activities	<u>\$ (18,874,374)</u>

The accompanying notes are an integral part of these financial statements, and the independent auditor's report should be read in conjunction herewith.

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUALGENERAL FUND
For the Year Ended November 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 110,500,000	110,500,000	96,626,783	(13,873,217)
Intergovernmental	16,420,677	16,420,677	15,243,637	(1,177,040)
Court fees, fines and forfeitures	29,059,676	29,059,676	34,585,681	5,526,005
Fees, licenses and permits	13,473,648	13,473,648	9,821,113	(3,652,535)
Charges for services	1,707,823	1,707,823	1,309,530	(398,293)
Investment income	2,048,368	2,048,368	907,568	(1,140,800)
Miscellaneous	1,266,382	1,266,382	1,449,096	182,714
Insurance reimbursement	1,074,779	1,074,779	239,776	(835,003)
Other fund reimbursements	110,000	110,000	3,054	(106,946)
Total revenues	<u>175,661,353</u>	<u>175,661,353</u>	<u>160,186,238</u>	<u>(15,475,115)</u>
Expenditures				
Current				
General government	56,694,777	55,131,617	48,716,592	6,415,025
Health and public safety	42,669,600	43,856,388	42,522,634	1,333,754
Public services	5,133,747	5,202,688	5,075,377	127,311
Judicial	34,371,611	34,694,450	33,534,347	1,160,103
Educational services	849,927	849,927	837,943	11,984
Public works	670,000	670,000	353,875	316,125
Total current expenditures	<u>140,389,662</u>	<u>140,405,070</u>	<u>131,040,768</u>	<u>9,364,302</u>
Capital outlay	<u>5,036,414</u>	<u>5,021,006</u>	<u>3,675,537</u>	<u>1,345,469</u>
Total expenditures	<u>145,426,076</u>	<u>145,426,076</u>	<u>134,716,305</u>	<u>10,709,771</u>
Excess of revenues over expenditures	<u>30,235,277</u>	<u>30,235,277</u>	<u>25,469,933</u>	<u>(4,765,344)</u>
Other financing uses				
Transfers out				
Special Revenues				
Local Gas Tax	(6,000,000)	(6,000,000)		6,000,000
Stormwater Drainage	(4,500,000)	(4,500,000)	(3,041,000)	1,459,000
Historical Museum			(81,072)	(81,072)
Rental Housing Support Program	(266,000)	(266,000)	(343,561)	(77,561)
Economic Development	(2,500,000)	(2,500,000)	(1,500,000)	1,000,000
State Board of Elections Help				
America Vote Act			(6,725)	(6,725)
IMRF	(6,328,880)	(6,328,880)	(6,328,880)	
Social Security	(3,194,782)	(3,194,782)	(3,194,782)	
Capital Projects				
County Capital Improvement	(7,500,000)	(7,500,000)	(7,500,000)	
Debt Service				
2001 Certificates of Indebtedness	(360,525)	(360,525)	(360,511)	14
Jail Expansion Project				
1993 General Obligation Bonds				
(Alt. Rev. Source) - Jail Project	(1,302,840)	(1,302,840)	(1,280,000)	22,840
2002 General Obligation Bonds				
(Alt. Rev. Source) - Jail Project	(2,382,250)	(2,382,250)	(2,330,000)	52,250
Enterprise Fund				
Convalescent Center	(2,400,000)	(2,400,000)	(2,400,000)	
Internal Service				
Liability Insurance	(1,000,000)	(1,000,000)	(400,000)	600,000
Total other financing uses	<u>(37,735,277)</u>	<u>(37,735,277)</u>	<u>(28,766,531)</u>	<u>8,968,746</u>
Net change in fund balance	<u>(7,500,000)</u>	<u>(7,500,000)</u>	<u>(3,296,598)</u>	<u>4,203,402</u>
Fund balance				
December 1	<u>60,306,422</u>	<u>60,306,422</u>	<u>60,306,422</u>	
November 30	<u>\$ 52,806,422</u>	<u>52,806,422</u>	<u>57,009,824</u>	<u>4,203,402</u>

The accompanying notes are an integral part of these financial statements, and the independent auditor's report should be read in conjunction herewith.

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

HEALTH DEPARTMENT FUND
For the Year Ended November 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 13,559,052	13,559,052	13,582,222	23,170
Intergovernmental	14,350,777	16,018,279	12,866,326	(3,151,953)
Charges for services	14,610,623	14,610,623	12,305,080	(2,305,543)
Investment income	601,000	601,000	88,251	(512,749)
Miscellaneous	106,360	157,360	258,187	100,827
Total revenues	<u>43,227,812</u>	<u>44,946,314</u>	<u>39,100,066</u>	<u>(5,846,248)</u>
Expenditures				
Current				
Health and public safety	43,116,217	44,436,985	41,476,488	2,960,497
Capital outlay	123,000	520,734	480,673	40,061
Total expenditures	<u>43,239,217</u>	<u>44,957,719</u>	<u>41,957,161</u>	<u>3,000,558</u>
Excess (deficiency) of revenues over expenditures	<u>(11,405)</u>	<u>(11,405)</u>	<u>(2,857,095)</u>	<u>(2,845,690)</u>
Other financing sources (uses)				
Anticipated grants sources	1,800,000	81,498		(81,498)
Anticipated grants uses	<u>(1,800,000)</u>	<u>(81,498)</u>		<u>81,498</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance - budgetary basis	<u>\$ (11,405)</u>	<u>(11,405)</u>	<u>(2,857,095)</u>	<u>(2,845,690)</u>
Net change - budget to GAAP adjustment			<u>256,420</u>	
Net change in fund balance - GAAP basis			<u>(2,600,675)</u>	
Fund balance				
December 1			<u>17,256,947</u>	
November 30			<u>14,656,272</u>	

The accompanying notes are an integral part of these financial statements, and the independent auditor's report should be read in conjunction herewith.

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUALLOCAL GASOLINE TAX FUND
For the Year Ended November 30, 2009

	Original/Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Taxes	\$ 20,000,000	18,587,744	(1,412,256)
Fees, licenses and permits	317,000	356,384	39,384
Intergovernmental	10,452,000	9,951,740	(500,260)
Charges for services	2,005,600	2,156,539	150,939
Investment income	900,000	152,669	(747,331)
Miscellaneous	293,400	609,189	315,789
Total revenues	<u>33,968,000</u>	<u>31,814,265</u>	<u>(2,153,735)</u>
Expenditures			
Current			
Highway, streets and bridges	22,240,430	18,740,608	3,499,822
Capital outlay	37,398,793	16,943,483	20,455,310
Total expenditures	<u>59,639,223</u>	<u>35,684,091</u>	<u>23,955,132</u>
Excess (deficiency) of revenues over expenditures	<u>(25,671,223)</u>	<u>(3,869,826)</u>	<u>21,801,397</u>
Other financing sources (uses)			
Transfer in			
General Fund	6,000,000		(6,000,000)
Transfer Out			
2001 Transportation Bonds		(301,087)	(301,087)
Proceeds from sale of assets	2,000,000	13,375	(1,986,625)
Total other financing sources	<u>8,000,000</u>	<u>(287,712)</u>	<u>(8,287,712)</u>
Net change in fund balance	<u>(17,671,223)</u>	<u>(4,157,538)</u>	<u>13,513,685</u>
Fund balance			
December 1	<u>20,300,607</u>	<u>20,300,607</u>	
November 30	<u>\$ 2,629,384</u>	<u>16,143,069</u>	<u>13,513,685</u>

The accompanying notes are an integral part of these financial statements, and the independent auditor's report should be read in conjunction herewith.

DUPAGE COUNTY, ILLINOIS

STATEMENT OF NET ASSETS

PROPRIETARY FUNDS

November 30, 2009

(See Following Page)

STATEMENT OF NET ASSETS

PROPRIETARY FUNDS
November 30, 2009

	Business-Type Activities			Governmental Activities Internal Service Funds
	Convalescent Center	Water and Sewerage System	Total	
ASSETS				
Current assets				
Cash				
Demand deposits	\$ 2,075,053	9,149,023	11,224,076	2,545,563
Certificates of deposit	850,000	9,400,000	10,250,000	300,000
Investments				54,878
Receivables				
Taxes				3,056,241
Miscellaneous		349,104	349,104	
Accounts, net of allowance for doubtful accounts	2,721,055	3,784,827	6,505,882	
Due from other governmental units		118,400	118,400	
Due from other funds	34,624	377,909	412,533	603,551
Inventory	427,673		427,673	
Other				13,079
Total current assets	6,108,405	23,179,263	29,287,668	6,573,312
Capital assets				
Land and improvements	784,360	1,532,945	2,317,305	
Building and improvements	28,050,406		28,050,406	
Sewer system		149,107,116	149,107,116	
Water system		19,830,636	19,830,636	
Vehicles	265,583		265,583	
Equipment	4,766,140	3,689,259	8,455,399	
Construction in progress	608,914	1,959,741	2,568,655	
	34,475,403	176,119,697	210,595,100	-
Accumulated depreciation	26,039,692	88,779,039	114,818,731	
Total capital assets, net	8,435,711	87,340,658	95,776,369	-
Other assets				
Water Commission buy in		2,998,199	2,998,199	
Due from Special Service Area		168,902	168,902	
Unamortized bond issuance expense		352,181	352,181	
Total other assets	-	3,519,282	3,519,282	-
Total noncurrent assets	8,435,711	90,859,940	99,295,651	-
Total assets	14,544,116	114,039,203	128,583,319	6,573,312

STATEMENT OF NET ASSETS (CONT.)

PROPRIETARY FUNDS
November 30, 2009

	Business-Type Activities			Governmental Activities Internal Service Funds
	Convalescent Center	Water and Sewerage System	Total	
LIABILITIES				
Current liabilities				
Accounts payable	\$ 1,610,366	1,237,949	2,848,315	161,959
Accrued payroll	832,341	221,620	1,053,961	6,482
Accrued interest payable		252,313	252,313	
Accrued compensated absences - Current	831,752	364,398	1,196,150	
Due to Federal, State, and other governmental units				60,343
Due to other funds	659,187	820,222	1,479,409	6,278
Unearned revenue				3,000,000
Current maturities of revenue bonds payable		785,000	785,000	
Current maturities of IEPA construction loan		589,459	589,459	
Current maturities of DuPage Water Commission payable		211,113	211,113	
Claims payable				4,677,947
Other liabilities	76,419	1,113,695	1,190,114	
Total current liabilities	4,010,065	5,595,769	9,605,834	7,913,009
Long-term liabilities				
Revenue bonds payable		14,600,000	14,600,000	
IEPA construction loan		2,732,045	2,732,045	
DuPage Water Commission payable		2,814,557	2,814,557	
Accrued compensated absences - Noncurrent	1,361,007	1,457,591	2,818,598	
Claims payable				1,173,361
Total long-term liabilities	1,361,007	21,604,193	22,965,200	1,173,361
Total liabilities	5,371,072	27,199,962	32,571,034	9,086,370
NET ASSETS				
Invested in capital assets, net of related debt	8,435,711	77,465,849	85,901,560	
Restricted for debt service		2,500,566	2,500,566	
Unrestricted	737,333	6,872,826	7,610,159	(2,513,058)
Total net assets	\$ 9,173,044	86,839,241	96,012,285	(2,513,058)

The accompanying notes are an integral part of these financial statements, and the independent auditor's report should be read in conjunction herewith.

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
FUND NET ASSETS

PROPRIETARY FUNDS

For the Year Ended November 30, 2009

	Business-Type Activities			Governmental Activities Internal Service Funds
	Convalescent Center	Water and Sewerage System	Total	
Operating revenues				
Patient care and other	\$ 32,787,435		32,787,435	
Sewer and water services		14,868,938	14,868,938	
Employer's share of premiums				19,411,166
Employees' share of premiums				6,030,854
Miscellaneous		1,976,877	1,976,877	560,183
Total operating revenues	32,787,435	16,845,815	49,633,250	26,002,203
Operating expenses				
Personnel services	23,574,946	6,857,026	30,431,972	187,278
Commodities	4,804,726	1,205,129	6,009,855	17,274
Contractual services	5,210,290	7,675,059	12,885,349	29,490,970
Depreciation and amortization	1,155,141	3,553,054	4,708,195	
Total operating expenses	34,745,103	19,290,268	54,035,371	29,695,522
Operating income (loss)	(1,957,668)	(2,444,453)	(4,402,121)	(3,693,319)
Nonoperating revenues (expenses)				
Investment income	46,154	121,410	167,564	20,210
Taxes				2,999,985
Connection charges interest recovery		263,057	263,057	
Interest expense		(752,836)	(752,836)	
Amortization of bond discount and expense		(45,686)	(45,686)	
Fiscal agent fees		(1,650)	(1,650)	
Gain (loss) on disposal of assets	(10,358)	(2,322,800)	(2,333,158)	
Total nonoperating revenues (expenses)	35,796	(2,738,505)	(2,702,709)	3,020,195
Income (loss) before contributions and transfers	(1,921,872)	(5,182,958)	(7,104,830)	(673,124)
Capital contributions	10,162	1,763,171	1,773,333	
Transfers in	2,400,000		2,400,000	400,000
Transfers out	(4,883,205)		(4,883,205)	
Net transfers and contributions	(2,473,043)	1,763,171	(709,872)	400,000
Change in net assets	(4,394,915)	(3,419,787)	(7,814,702)	(273,124)
Net assets				
December 1, as restated	13,567,959	90,259,028	103,826,987	(2,239,934)
November 30	\$ 9,173,044	86,839,241	96,012,285	(2,513,058)

The accompanying notes are an integral part of these financial statements, and the independent auditor's report should be read in conjunction herewith.

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

For the Year Ended November 30, 2009

	Business-Type Activities			Governmental Activities Internal Service Funds
	Convalescent Center	Water and Sewerage System	Total	
Cash flows from operating activities				
Cash received for patient care	\$ 35,051,536		35,051,536	
Cash received - employer portion of insurance premiums				19,411,166
Cash received - employee portion of of insurance premiums				6,030,854
Cash payments of insurance premiums and other costs (net)				(28,924,945)
Cash received from customers		14,731,092	14,731,092	
Cash payments to suppliers for goods and services	(10,031,858)	(9,203,243)	(19,235,101)	
Cash payments to employees for services	(23,260,007)	(6,776,683)	(30,036,690)	
Other revenues		1,824,863	1,824,863	
Net cash provided (used) by operating activities	1,759,671	576,029	2,335,700	(3,482,925)
Cash flows from noncapital financing activities				
Cash received - taxes				2,999,985
Transfer in	2,400,000		2,400,000	400,000
Transfer out	(4,883,205)		(4,883,205)	
Net cash provided (used) by noncapital financing activities	(2,483,205)	-	(2,483,205)	3,399,985
Cash flows from capital and related financing activities				
Acquisition of capital assets	(766,103)	(5,358,059)	(6,124,162)	
Principal payments on revenue bonds		(1,115,000)	(1,115,000)	
Interest payments on revenue bonds		(588,213)	(588,213)	
Principal payments on IEPA loan		(570,141)	(570,141)	
Interest payments on IEPA loan		(126,010)	(126,010)	
Principal payments on DuPage Water Commission Payable		(210,900)	(210,900)	
Interest payments on DuPage Water Commission Payable		(13,224)	(13,224)	
Proceeds from connection charges		263,057	263,057	
Net cash provided (used) by capital and related financing activities	(766,103)	(7,718,490)	(8,484,593)	-
Cash flows from investing activities				
Interest income	46,154	121,410	167,564	20,210
Net increase (decrease) in cash and and cash equivalents	(1,443,483)	(7,021,051)	(8,464,534)	(62,730)
Cash and cash equivalents				
December 1	4,368,536	25,570,074	29,938,610	2,963,171
November 30	\$ 2,925,053	18,549,023	21,474,076	2,900,441
Comprised of				
Demand deposits	\$ 2,075,053	9,149,023	11,224,076	2,545,563
Certificates of deposit	850,000	9,400,000	10,250,000	300,000
Investments				54,878
	\$ 2,925,053	18,549,023	21,474,076	2,900,441

STATEMENT OF CASH FLOWS (CONT.)

PROPRIETARY FUNDS

For the Year Ended November 30, 2009

	Business-Type Activities			Governmental Activities Internal Service Funds
	Convalescent Center	Water and Sewerage System	Total	
Reconciliation of operating income (loss) to net cash provided (used) by operating activities				
Operating income (loss)	\$ (1,957,668)	(2,444,453)	(4,402,121)	(3,693,319)
Adjustments to reconcile operating income (loss) to net cash provided by (used) in operating activities				
Depreciation	1,155,141	3,553,054	4,708,195	
Fiscal agent fees		(1,650)	(1,650)	
Changes in assets and liabilities				
(Increase) decrease in accounts receivable	2,259,934	(292,613)	1,967,321	(3,473)
Decrease in accrued unbilled service revenue		(81,794)	(81,794)	
Decrease in due from other governmental units		59,200	59,200	
Decrease in due from other funds	4,167		4,167	419,002
Decrease in due from SSA		25,347	25,347	
(Increase) in inventory	(21,313)		(21,313)	
Decrease in other assets			-	205,273
Increase (decrease) in accounts payable	403,591	(133,184)	270,407	(1,049,712)
Increase (decrease) in accrued liabilities	314,939	80,343	395,282	(2,843)
Increase in charges collected for others		74,619	74,619	
Increase in due to Federal, State, and other governmental units				60,343
Decrease in due to other funds	(34,401)	(262,840)	(297,241)	
Decrease in other liabilities	(364,719)		(364,719)	
Increase in claims payable				581,804
Net cash provided (used) by operating activities	\$ 1,759,671	576,029	2,335,700	(3,482,925)

Noncash Capital and Related Financing Activities

The Convalescent Center accepted \$10,162 in Capital Assets from other parties.

The Water and Sewerage System accepted \$1,763,171 in Capital Assets from other parties.

The accompanying notes are an integral part of these financial statements, and the independent auditor's report should be read in conjunction herewith.

COMBINED BALANCE SHEET

FIDUCIARY FUNDS
November 30, 2009

	<u>Agency</u>
ASSETS	
Current assets	
Cash	
Petty cash	\$ 2,500
Demand deposits	99,950,056
Certificates of deposit	17,709,889
Investments	4,810,606
Receivables	
Accrued interest	195,408
Due from Federal, State and other governmental units	597,723
Other assets	<u>1,273,846</u>
Total assets	<u>\$ 124,540,028</u>
LIABILITIES	
Current liabilities	
Due to Federal, State and other governmental units	\$ 54,377,411
Other liabilities	<u>70,162,617</u>
Total liabilities	<u>\$ 124,540,028</u>

The accompanying notes are an integral part of these financial statements, and the independent auditor's report should be read in conjunction herewith.



Notes to Financial Statements

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
November 30, 2009

1. Summary of Significant Accounting Policies

The financial statements of DuPage County, Illinois, (the County) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County's significant accounting policies are described below.

A. Reporting Entity

The County is governed by an elected nineteen member board. As required by generally accepted accounting principles, the financial statements present the County as the primary government and its component units, entities for which the government is considered to be financially accountable. "Blended" component units, although legally separate entities, are, in substance, part of the County's operations and so data from these units are combined with data of the primary government. On the other hand, a "discretely presented" component unit is reported in a separate column in the government-wide financial statements to emphasize it is legally separate from the County.

Blended Component Units

The **DuPage County Health Department** operates under the Board of Health, of which the President and other Board Members are also County Board members. The Health Department provides services to residents of DuPage County. Based on the relationship between the County and the Health Department, it has been included as a blended component unit of DuPage County. The Health Department's primary operating fund is included as a major fund, while the Department also includes nonmajor special revenue funds, along with capital assets and long-term debt. Complete financial statements of the Health Department may be obtained from:

DuPage County Health Department
111 North County Farm Road
Wheaton, Illinois 60187

The **DuPage County Emergency Telephone System Board (ETSB)** provides 9-1-1 emergency telephone services in DuPage County. The DuPage County Board Chairman is the appointing authority for the ETSB, and the County Treasurer serves as Treasurer of the ETSB, and is responsible for management of its cash and investments. The Illinois Attorney General and the DuPage County State's Attorney have advised that the ETSB is an agency of the County, thus it is reported as a nonmajor special revenue fund in 2009. In prior years, the ETSB has been reported as a discretely presented component unit. Separate financial statements of the ETSB may be obtained at the followed address:

DuPage County Emergency Telephone System Board
421 North County Farm Road
Wheaton, Illinois 60187

Discretely Presented Component Unit

DuPage Airport Authority - The DuPage Airport Authority operates under the direction of a Board of Commissioners. The DuPage County Board Chairman has the appointing authority for the majority of the Airport Board and must approve its annual budget. As such, the County has significant influence over the Airport Board and has included the organization in the reporting entity. The DuPage Airport Authority is reported as a single enterprise fund. It has a December 31 fiscal year, thus amounts included in this report are as of and for the year ended December 31, 2009.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)

November 30, 2009

1. Summary of Significant Accounting Policies (Cont.)

A. Reporting Entity (Cont.)

Included as a component unit of the DuPage Airport Authority is the DuPage National Technology Park, N.F.P. This organization was formed in 2001 to develop land owned by the Authority. The Board of Directors includes nine members: five appointed by the County Board Chairman, two appointed by the Airport Authority Chairman, one appointed by the University of Illinois at Champaign-Urbana Chairman of the Board, and one appointed by the Northern Illinois University President.

Complete financial statements for this component unit may be obtained at the following addresses:

DuPage County Airport Authority
2700 International Drive
Suite 200
West Chicago, Illinois 60185

B. Government-Wide and Fund Financial Statements

The basic financial statements consist of the government-wide financial statements and fund financial statements. Both sets of statements distinguish between the governmental and business-type activities of the County.

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the County and its component units. The effect of material interfund activity has been eliminated from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from the component units discussed above.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Indirect costs have been allocated based on various factors such as payroll or space used. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. However, fiduciary funds are excluded from the government-wide financial statements. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2009

1. Summary of Significant Accounting Policies (Cont.)

C. Measurement Focus, Basis of Accounting and Basis of Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Amounts reported as *program revenue* include 1) charges to customers or applicants for goods, services, or privileges provided; 2) operating grants and contributions; and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a fund liability is incurred. However, debt service expenditures, and certain non-current liabilities for compensated absences and claims, are recorded only when payment is due. Agency (fiduciary) funds report only funds held on behalf of others, thus have no measurement focus.

Private-sector standards of accounting and financial reporting issued prior to November 30, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation.

Property taxes, sales taxes, franchise taxes, other shared taxes, licenses, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County.

The County reports unearned revenue on its financial statements. Unearned revenues arise when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Unearned revenues also arise when resources are received by the County before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for unearned revenue is removed from the combined balance sheet and revenue is recognized.

The County reports the following major governmental funds:

The **General Fund** is the County’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The **Health Department Fund** is used to account for revenues and expenditures/expenses pertaining to the general operations of the DuPage County Health Department.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2009

1. Summary of Significant Accounting Policies (Cont.)

C. Measurement Focus, Basis of Accounting and Basis of Presentation (Cont.)

The **Local Gasoline Tax Fund** is used to account for the receipt and expenditure of a local gasoline tax levied on a per gallon basis sold in the County.

The County reports the following major proprietary funds:

The **Convalescent Center Fund** is used to account for the financing, operations, administration and maintenance of the County's Convalescent Center. The fund is operated in a manner similar to a private business enterprise.

The **Water and Sewerage System Fund** is used to account for a portion of the County's Public Works Department, which owns and operates sewage collection treatment facilities and water pumping and distribution systems located in certain areas of the County. The fund is operated, financed and maintained in a manner similar to a private business enterprise.

Additionally, the County reports the following fund types:

Internal Service Funds account for various risk management operations provided to other departments and operations of the government on a cost reimbursement basis.

Agency Funds report assets and liabilities arising from collection of monies on behalf of the County and other governments and entities. These include numerous funds of the County Collector, Treasurer, Clerk of the Circuit Court, State's Attorney, Sheriff and other offices. Additional description and information are included later in this report.

D. Budgetary Data

Budgetary Control -

Formal budgetary integration is employed as a management control procedure during the year for those general, special revenue, debt service, capital project and enterprise funds for which annual budgets are legally required to be adopted. For budgetary purposes the modified accrual basis of accounting is followed for all Governmental fund types and the accrual basis of accounting is generally followed for all Proprietary funds.

The budget is prepared by fund and department, and is based on information for the past year, current year estimates, and requested appropriation for the next fiscal year.

Program periods for Federal and State grants do not necessarily coincide with the County's fiscal year. These periods may also be greater than one year. The Appropriation Ordinance presented to the County Board includes the grant programs total budget for expenditures and revenue, even though funds may have been received or spent in prior periods. For annual reporting purposes, only those amounts expected to be received and expended during the fiscal 2009 year are included. Therefore, grant budget amounts displayed in this report do not coincide with amounts included in the Appropriation Ordinance approved with the budget.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2009

1. Summary of Significant Accounting Policies (Cont.)

D. Budgetary Data (Cont.)

The proposed budget must be presented to the County Board for review. The County Board may add to, subtract from, or change appropriations, but may not change the structure of the budget.

Management is authorized to transfer budgeted amounts between objects within an appropriation as specified by resolution. However, any transfers between appropriations or between departments within any fund requires approval by the County Board.

The legal level of control exercised is the appropriation level. Appropriations are defined as object category groupings as follows: personnel, commodities, contractual services, capital outlays and debt service payments.

Fiscal control is exercised at the line item level to insure that disbursements plus outstanding encumbrances do not exceed available budgeted amounts. Line items are defined as specific objects of expenditure, the lowest level of identification.

Budgetary control is exercised by establishing and monitoring expenditures and encumbrances at the line item level. At the end of the fiscal year, unexpended appropriations automatically lapse. The County Board does not budget for certain expenditures, which include:

- The current portion of accrued compensated absences (which are included in salary expenditures) in the Proprietary Funds.
- Depreciation, amortization and bad debt expense for Enterprise Funds.

Transfers which merely represent the flow of resources from a fund established to account for the collection of revenues to the fund expending those resources may not be included in the legally adopted appropriation ordinance. However, these transfers are usually anticipated during the development of the budget process and are, therefore, shown as budgeted for report purposes.

Adopted budgets for fiscal year 2009 include available cash as a funding source for certain funds; however, this is not reflected in the budget presentation of the combined, combining and individual fund statements of revenues, expenditures and changes in fund balances - budget and actual as presented in this report.

The Child Support Maintenance fund is not budgeted.

The Health Department budget does not include non-cash support in the form of vaccines. A reconciliation of Health Department GAAP Basis to Budgetary Basis amounts is as follows:

Net Change in Fund Balance - GAAP Basis	\$ (2,600,675)
Vaccines Received	(1,688,480)
Vaccines Used	<u>1,432,060</u>
Net Change in Fund Balance - Budgetary Basis	<u>\$ (2,857,095)</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2009

1. Summary of Significant Accounting Policies (Cont.)

D. Budgetary Data (Cont.)

During fiscal year 2009, certain transactions between the General Fund and the Convalescent Center Fund, arising from a change in Medicaid funding, were not anticipated in the budget process. Accordingly, these transactions have been excluded from the General Fund Budget to Actual Statement at A-7. A reconciliation of the General Fund GAAP Basis to Budgetary Basis amounts is as follows:

Charges for Services - GAAP	\$ 4,144,145
Less: Indirect Cost Reimbursements from Convalescent Center	<u>(2,834,615)</u>
Charges for Services - Budgetary Basis	<u>\$ 1,309,530</u>
General Government Expenditures - GAAP	\$ 56,434,412
Less: Reimbursements paid to Illinois Department of Health and Family Services on behalf of Convalescent Center	<u>(7,717,820)</u>
General Government Expenditures - Budgetary Basis	<u>\$ 48,716,592</u>
Transfer In - Convalescent Center, not recognized for budgetary basis	<u>\$ 4,883,205</u>

These transactions do not affect the Net Change in Fund Balance for GAAP or Budgetary Basis.

Budget Modifications -

The final County budget represents departmental appropriations as authorized by the County Board through the annual appropriation ordinance including any changes in overall appropriations as approved by the County Board during the year. Changes and additions to appropriations are made in accordance with Illinois Statutes, which require a two-thirds vote of the County Board. The following additional changes to appropriations were made to the budget during the year ended November 30, 2009:

Fund Name	Original Appropriation	Increase (Decrease)	Final Appropriation
General	<u>\$ 175,661,354</u>		<u>175,661,354</u>
Special Revenue Funds	<u>\$ 240,370,628</u>	<u>59,287,750</u>	<u>299,658,378</u>
Debt Service Funds	<u>\$ 14,178,008</u>	<u>(69,236)</u>	<u>14,001,152</u>
Capital Projects Funds	<u>\$ 37,781,609</u>	<u>241,100</u>	<u>38,022,709</u>
Enterprise Funds	<u>\$ 57,685,990</u>		<u>57,685,990</u>
Internal Service Funds	<u>\$ 4,584,311</u>		<u>4,584,311</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2009

1. Summary of Significant Accounting Policies (Cont.)

D. Budgetary Data (Cont.)

Budget Modifications (Cont.) -

Following is the budget for the DuPage Airport Authority.

<u>Fund Name</u>	<u>Original Appropriation</u>	<u>Increase (Decrease)</u>	<u>Final Appropriation</u>
Enterprise DuPage Airport Authority	<u>\$ 37,979,747</u>		<u>37,979,747</u>

E. Investments

Investments with a maturity of one year or less are stated at cost plus or minus amortized discount or premium. Investments with a maturity greater than one year are stated at fair value in accordance with GASB Statement No. 31. It is the County's policy to follow the State of Illinois Public Funds Investment Act (30 ILCS 235/2) when investing funds (See Note 2).

In the Enterprise Fund - Water and Sewerage System, the investment of funds is restricted by the Revenue Bond Ordinances. The Ordinance provides for the commingling of Revenue Fund investments except amounts deposited in the Principal and Interest Accounts, the Bond Reserve Accounts, and the Construction Funds which are required to be invested separately. The Ordinances also restrict investment of funds to direct or fully guaranteed obligations of the U.S. Government; interest-bearing time or demand deposits or certificates of deposit with financial institutions, the amounts of which are fully insured by the Federal Deposit Insurance Corporation (FDIC) or the Federal Savings and Loan Insurance Corporation; or the Public Treasurer's Investment Pool of the State of Illinois.

F. Inventories

Inventories of the Special Revenue Funds are valued at cost, and Enterprise Fund inventories are valued at the lower of cost or market with cost determined on the first-in, first-out (FIFO) method. The costs of certain inventories in the Health Department Fund are recorded as expenditures when consumed rather than when purchased.

G. Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the governmental funds balance sheet and the proprietary fund statement of net assets.

H. Advances to Other Funds

Noncurrent portions of long-term interfund loan receivables are reported as advances and are offset equally by a fund balance reserve account in the governmental fund balance sheet which indicates that they do not constitute expendable available financial resources and, therefore, are not available for appropriation.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2009

1. Summary of Significant Accounting Policies (Cont.)

I. Restricted Assets

Certain proceeds of bond issues, as well as certain resources set aside for their repayment, are classified as restricted assets on the fund balance sheet because their use is limited by applicable bond and other covenants. Restricted net assets are also presented for amounts that are to be used in connection with grant programs.

J. Property Taxes

Primary Government

Property taxes to finance the fiscal year 2009 budget (2008 levy) were levied in November 2008 by passage of a Tax Levy Ordinance. 2008 taxes attach as an enforceable lien on January 1, 2008. Tax bills are prepared by the County and issued on or about April 1, 2009, and are due in two installments, on June 1, 2009 and September 1, 2009. No allowance for delinquent taxes has been provided due to the ability to recover any non-payments through the sale of applicable property. The County Collector bills and collects property taxes for the County and all taxing bodies within the County. The collection of these taxes and remittances of them to the taxing bodies are accounted for in the County Collector Agency Fund. Substantially all property taxes receivable arising from the 2008 levy by the County at November 30, 2009 were received by the County Collector prior to January 31, 2010. The tax levy for 2009 has been reported as a receivable at November 30, 2009. Those taxes have been levied to fund fiscal year 2009 budgets, thus have been deferred, and will be recognized as revenue in the subsequent fiscal year.

DuPage Airport Authority

Property taxes for 2008 attach as an enforceable lien on January 1, 2008 on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and issued on or about April 1, 2009, and are payable in two installments on or about June 1, 2009 and September 1, 2009. The County collects such taxes and remits them periodically. The Authority has deferred its 2009 Tax Levy since the revenue will not be available to fund current operations but will be used to fund capital requirements for fiscal 2010.

K. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 (except for the Convalescent Center, which uses a \$500 threshold) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. Property, plant and equipment is depreciated using the straight-line method.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2009

1. Summary of Significant Accounting Policies (Cont.)

K. Capital Assets (Cont.)

Primary Government

In the Water and Sewerage System and Convalescent Center, fixed assets purchased, constructed and obtained through federal and other grants are recorded at cost or estimated historical cost. Certain utility plant and sewer systems acquired under agreements providing for connections in lieu of cash are recorded at the value of the connection charges at the time of fulfillment of all prepaid connections due under each applicable agreement. In addition, certain contributed property has been recorded at the donor's cost or engineering estimate, whichever was lower at the time the property contribution was recorded.

Depreciation for recorded assets is provided using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Building and Improvements	40
Water and Sewer Systems	15-100
Equipment and Vehicles	3-10
Infrastructure - Highways, Drainage, Stormwater	20-50
Land Improvements	15

L. DuPage Airport Authority

Depreciation for recorded assets is provided using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Buildings	35
Building Improvements	10-20
Land Improvements	10-20
Equipment and Vehicles	3-10
Runways, Ramps and Parking Lots	20
Office and Other Equipment	3-8

M. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2009

1. Summary of Significant Accounting Policies (Cont.)

N. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change. In the government-wide financial statements, restricted net assets are legally restricted by outside parties for a specific purpose.

O. Sick Leave, Vacation, and Retention Pay Benefits

The County's employees earn sick leave pay, which generally may be either taken or accumulated up to a maximum of 250 days. For employees hired prior to November 1, 2005 and once they have accumulated thirty days of sick leave pay, the employee has the option to request monetary compensation for up to five days of sick time per year at a payout percentage based upon the level of continuous years of service. Employees hired after November 1, 2005 and who have completed eight years of service may receive monetary compensation for accrued, unused sick time at 50% of the value, only upon separation or layoff. If the employee retires or voluntarily terminates, the employee is paid for accumulated sick leave up to certain limits.

Vacation pay is earned on a monthly basis. After completing five years of employment, employees may redeem up to one week of their annual accrued vacation at full value.

For employees hired on or before November 30, 2002, the County has an Employee Retention Program, whereby eligibility begins either at age 55 and 10 years of continuous service, or 20 years of continuous service independent of age. Employees may earn up to 120 paid days with 20 years of continuous service, payable at termination. In accordance with GASB Interpretation No. 6, governmental fund liabilities are recognized only for compensated absences and employee retention considered to have matured and paid with currently expendable financial resources. Other obligations are not reported in the fund financial statements but are reported as expenses/liabilities in the entity-wide balance sheet and statement of activities. Business-type activities record an expense and liabilities at the time the benefits are earned.

P. Statement of Cash Flows

For purposes of the statement of cash flows, cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

Q. Accounting Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2009

1. Summary of Significant Accounting Policies (Cont.)

R. Interfund Transactions

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's water and sewer function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

S. Reporting of Revenues

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's enterprise funds and internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, the unrestricted resources are used as they are needed.

T. Special Items

The County has entered into Intergovernmental Agreements (IGAs) with the Illinois State Toll Highway Authority (ISTHA) for the construction of two interchanges on I-88. Construction was generally complete at November 30, 2009. The IGAs identify the cost of each project, and the subsequent ownership, which will primarily be with ISTHA. The County has reported its contribution to the projects, net of infrastructure it will own and net of certain reimbursements from the Illinois Department of Transportation (IDOT), as a Special Item in the 2009 statement of activities. Calculation of the Special Item is as follows:

Projects Costs paid by DuPage County through November 30, 2009	\$ 31,211,756
Remaining commitment to ISTHA	<u>11,250,000</u>
Total Cost	42,461,756
Less: Capital Assets owned by County	(8,579,800)
Less: IDOT reimbursements	<u>(10,838,904)</u>
Net Special Item	<u>\$ 23,043,052</u>

In April 2009, the DuPage Airport Authority dedicated land and infrastructure (roadways, lighting, sewers, etc.) within the DuPage National Technology Park to the City of West Chicago. The dedication included land with an original cost of \$982,902, and infrastructure with a depreciated cost of \$24,756,229.

U. Reclassifications

Certain amounts presented in prior year data have been reclassified in order to be conform with the current year's presentation.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2009

2. Cash and Investments

The County is permitted by Illinois Statutes to invest any public funds in:

- A. Obligations guaranteed by the United States Treasury; or
- B. Interest-bearing accounts constituting direct obligations of any bank as defined by the Illinois Banking Act; or
- C. Short-term obligations of U.S. corporations with assets exceeding \$500,000,000 and rated within the three highest classifications by at least two standards rating services; or
- D. Money market mutual funds registered under the Investment Company Act of 1940 provided the portfolio is limited to obligations described in (A.); or
- E. Interest-bearing accounts constituting direct obligations of any savings and loan as defined by the Illinois Savings and Loan Act; or
- F. The Illinois Funds Money Market Fund, which is an external investment pool developed and implemented in 1975 by the Illinois General Assembly under the jurisdiction of the Treasurer, who has regulatory oversight for the pool. The fair value of the position in this pool is the same as the value of the pool shares.

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County's deposits would not be returned to it. In September 2008, the County has adopted a policy which would limit deposits only to federally insured or collateralized deposits. The County Treasurer also considers each bank's credit-worthiness when making deposits. Generally, certificates of deposit had been limited to federally insured amounts, other than those with banks which are considered to bear low risk of failure by the Treasurer's Office. The Treasurer continually evaluates financial health of each depository, and the County Board approves depositories. Not more than 50% of the total portfolio may be maintained in a single institution.

Similarly, credit risk for investments is the risk that in the event of a failure of the counterparty, the County would not recover the value of its investments. The County has no formal policy limiting investments. The County Treasurer uses "prudent person" judgment in evaluating investments. All security transactions entered into by the Treasurer are conducted on a delivery vs. payment basis. Securities will be held by a third party custodian designated by the Treasurer and evidenced by safekeeping receipts. Investments are normally held by financial institutions or brokers under Trust agreements arising from Bond ordinances, subject to the custodial agreements of the ordinances.

Interest rate risk for deposits and investments refers to the impact of changing interest rates on a portfolio. Generally, values of investments with a longer maturity will be impacted more as the interest rate environment changes. The County's investment policy is to match investments with anticipated cash flow requirements. No securities will mature more than one year from the date of purchase. Investments are usually held for specific debt service and/or bond proceeds for capital purposes, and are usually invested in short-term governmental funds or U.S. Treasuries structured to meet usage requirements.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2009

2. Cash and Investments (Cont.)

Deposits

At year end, the County's cash deposits, including fiduciary funds, were as follows:

At November 30, 2009, the carrying amount of the County cash deposits totaled \$327,025,333. The related bank balances were \$329,211,824. Of this amount, \$182,564,362 was uninsured and uncollateralized. Included in the County deposits are Certificates of Deposit totaling \$77,529,889. At November 30, 2009, the average life on this portfolio was 118 days and the average interest rate was 1.10%. Cash on hand of \$5,500 has been excluded from the amounts shown above.

At year end the carrying amount of the Airport Authority's deposits totaled \$20,924,454, and the bank balances totaled \$21,165,693. Cash on hand of \$5,345 has been excluded from the amounts shown above.

Investments

At November 30, 2009, the County reports the following investments:

<u>Investment Type</u>	<u>Maturities</u>	<u>Fair Value</u>
U.S. Treasury	1-30 days	\$
U.S. Treasury	1-13 months	2,075,484
U.S. Bank Government Money Market Fund	N/A	16,400,556
Illinois Funds Money Market Fund	N/A	<u>2,831,929</u>
Total		<u>\$21,307,969</u>

The US Bank Government Money Market Fund holds proceeds from certain Bond issuances during construction periods, and funds held in Trust for the principal and interest payments on those bonds. At November 30, 2009, this Money Market Fund yielded 0.30%. This fund has been rated AAAm by Standard and Poors and Aaa by Moody's. The yield on the Illinois Funds Money Market Fund, which is held by the Clerk of the Circuit Court, was 0.688% at November 30, 2009. The Illinois Funds have received a rating of AAAm from Standard and Poors.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2009

3. Allowance for Doubtful Accounts

The allowance for doubtful accounts at November 30, 2009, is comprised of the following components:

Health Department -		
Amounts Receivables – The Health Department has provided an allowance for doubtful accounts for mental health billings whose collectability is questionable.		\$ 341,773
Convalescent Center -		
Private Pay Residents - Due to the uncertainty surrounding the collection of amounts due from certain residents with long outstanding balances, the Convalescent Center has provided an allowance for those doubtful accounts.		500,000
Water and Sewerage System -		
Water and Sewer Service Fee - The Water and Sewerage System has provided an allowance for doubtful accounts for certain water and sewer service fees billed, whose collectability is questionable.		<u>2,682</u>
		<u>\$ 844,455</u>

4. Capital Assets

The following schedule is a summary of changes in capital assets of governmental activities during the year:

Governmental-Type Activities	Restated Beginning Balance*	Increases	Decreases	Ending Balance
Capital Assets Not Being Depreciated				
Land	\$ 281,075,495	6,717,154	(103,292)	287,689,357
Construction in Progress	40,180,394	21,369,251	(32,917,332)	28,632,313
Total Capital Assets Not Being Depreciated	<u>321,255,889</u>	<u>28,086,405</u>	<u>(33,020,624)</u>	<u>316,321,670</u>
Capital Assets Being Depreciated				
Buildings	269,533,038	1,055,865		270,588,903
Improvements Other Than Buildings	7,568,999	250,256		7,819,255
Machinery and Equipment	87,555,281	4,777,105	(4,335,005)	87,997,381
Infrastructure	624,757,129	12,664,774	(406,268)	637,015,635
Total Capital Assets Being Depreciated	<u>989,414,447</u>	<u>18,748,000</u>	<u>(4,741,273)</u>	<u>1,003,421,174</u>
Less Accumulated Depreciation				
Buildings	(93,672,346)	(6,188,672)		(99,861,018)
Improvements Other Than Buildings	(1,152,681)	(382,013)		(1,534,694)
Machinery and Equipment	(67,013,599)	(5,929,023)	3,847,920	(69,094,702)
Infrastructure	(322,921,635)	(19,056,686)	94,074	(341,884,247)
Total Accumulated Depreciation	<u>(484,760,261)</u>	<u>(31,556,394)</u>	<u>3,941,994</u>	<u>(512,374,661)</u>
Total Capital Assets Being Depreciated, Net	<u>504,654,186</u>	<u>(12,808,394)</u>	<u>(799,279)</u>	<u>491,046,513</u>
Governmental Activities Capital Assets, Net	<u>\$ 825,910,075</u>	<u>15,278,011</u>	<u>(33,819,903)</u>	<u>807,368,183</u>

*See Note 13.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2009

4. Capital Assets (Cont.)

The following schedule is a summary of changes in capital assets of business-type activities during the year:

Business-Type Activities	Restated Beginning Balance*	Increases	Decreases	Ending Balance
Capital Assets Not Being Depreciated				
Land	\$ 2,317,305			2,317,305
Construction in Progress	2,182,796	7,279,535	(6,893,676)	2,568,655
Total Capital Assets Not Being Depreciated	4,500,101	7,279,535	(6,893,676)	4,885,960
Capital Assets Being Depreciated				
Water and Sewerage System	168,698,094	6,742,253	(6,502,595)	168,937,752
Building and Improvements	28,005,704	44,702		28,050,406
Equipment and Vehicles	8,226,269	724,680	(229,967)	8,720,982
Total Capital Assets Being Depreciated	204,930,067	7,511,635	(6,732,562)	205,709,140
Less Accumulated Depreciation				
Water and Sewerage System	(86,999,322)	(3,140,394)	4,179,795	(85,959,921)
Building and Improvements	(20,676,410)	(1,008,413)		(21,684,823)
Equipment and Vehicles	(7,034,089)	(359,507)	219,609	(7,173,987)
Total Accumulated Depreciation	(114,709,821)	(4,508,314)	4,399,404	(114,818,731)
Total Capital Assets Being Depreciated, Net	90,220,246	3,003,321	(2,333,158)	90,890,409
Business-Type Activities Capital Assets, Net	\$ 94,720,347	10,282,856	(9,226,834)	95,776,369

*See Note 13.

Depreciation expenses were charged to the functions/programs of the Primary Government as follows:

Governmental Activities	
General Government	\$ 2,677,982
Health and Public Safety	4,259,232
Highways, Streets and Bridges	17,525,781
Public Services	124,350
Judicial	4,342,194
Public Works	2,626,855
	<u>\$ 31,556,394</u>
Business-Type Activities	
Convalescent Center	\$ 1,155,141
Water and Sewage System	3,353,173
	<u>\$ 4,508,314</u>

DUPAGE COUNTY, ILLINOIS
Notes to the Financial Statements (Cont.)
November 30, 2009

4. Capital Assets (Cont.)

The following schedule is a summary of changes in capital assets of the DuPage Airport Authority during the year:

Business-Type Activities	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets Not Being Depreciated				
Land	\$ 62,243,598		(982,902)	61,260,696
Construction in Progress	1,373,319	2,342,889	(344,332)	3,371,876
Total Capital Assets Not Being Depreciated	63,616,917	2,342,889	(1,327,234)	64,632,572
Capital Assets Being Depreciated				
Land Improvements	82,039,083	115,337		82,154,420
Buildings and Improvements	68,054,449	1,239,233		69,293,682
Infrastructure	86,316,705	759,085	(26,197,628)	60,878,162
Equipment and Vehicles	9,175,096	1,196,511	(212,578)	10,159,029
Total Capital Assets Being Depreciated	245,585,333	3,310,166	(26,410,206)	222,485,293
Less Accumulated Depreciation				
Land Improvements	(61,764,483)	(3,887,514)		(65,651,997)
Buildings and Improvements	(26,390,801)	(2,309,208)		(28,700,009)
Infrastructure	(27,446,701)	(2,785,015)	1,467,433	(28,764,283)
Equipment and Vehicles	(6,988,088)	(378,236)	212,578	(7,153,746)
Total Accumulated Depreciation	(122,590,073)	(9,359,973)	1,680,011	(130,270,035)
Total Capital Assets Being Depreciated, Net	122,995,260	(6,049,807)	(24,730,195)	92,215,258
Capital Assets, Net	\$ 186,612,177	(3,706,918)	(26,057,429)	156,847,830

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2009

5. Long-Term Debt

A. Changes in Long-Term Debt

Long-term liability activity for the year ended November 30, 2009 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental Activities</u>					
Bonds Payable					
Special Service Areas	\$ 5,440,000	1,885,000	(420,000)	6,905,000	355,000
1993 General Obligation Bonds					
Jail Project	23,265,000			23,265,000	
1993 General Obligation Bonds					
Stormwater Project	33,445,000			33,445,000	
2001 General Obligation Bonds					
Drainage Project	8,630,000		(855,000)	7,775,000	890,000
2001 General Obligation Bonds					
Stormwater Project	4,555,000		(1,075,000)	3,480,000	1,115,000
2001 Transportation Revenue Bonds	17,265,000		(5,485,000)	11,780,000	5,730,000
2001 Certificates of Indebtedness	345,000		(345,000)		
2002 General Obligation Refunding					
Bonds - Jail Project	10,315,000		(1,870,000)	8,445,000	1,960,000
2002 General Obligation Refunding					
Bonds - Stormwater Project	14,880,000		(2,735,000)	12,145,000	2,815,000
2005 General Obligation Refunding					
Bonds - Drainage Project	16,860,000		(85,000)	16,775,000	85,000
2005 Transportation Revenue					
Refunding Bonds	83,800,000		(225,000)	83,575,000	235,000
2006 Limited Tax General					
Obligation Refunding Bonds					
Courthouse Project	52,780,000		(1,155,000)	51,625,000	1,200,000
2006 General Obligation Refunding					
Bonds - Stormwater Project	17,185,000		(115,000)	17,070,000	120,000
Total Bonds Payable	288,765,000	1,885,000	(14,365,000)	276,285,000	14,505,000
Accrued Compensated Absences and Employee Retention Program	21,814,082	5,991,091	(1,804,523)	26,000,650	3,313,535
Claims Payable	5,269,504	29,490,970	(28,909,166)	5,851,308	4,677,947
Other post employment benefit obligation	60,511	24,214		84,725	
Intergovernmental Contractual Payable (Note 1.T)		11,250,000		11,250,000	7,500,000
Governmental Activities Long-Term Liabilities	\$ 315,909,097	48,641,275	(45,078,689)	319,471,683	29,996,482

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2009

5. Long-Term Debt (Cont.)

A. Changes in Long-Term Debt (Cont.)

<u>Business-Type Activities</u>	Restated Beginning Balance*	Additions	Reductions	Ending Balance	Due Within One Year
Bonds Payable					
Revenue Bonds	\$ 16,500,000		(1,115,000)	15,385,000	785,000
IEPA Construction Loan	3,891,645		(570,141)	3,321,504	589,459
DuPage Water Commission	3,236,570		(210,900)	3,025,670	211,113
Accrued Compensated Absences and Employee Retention Program	3,675,008	621,324	(281,584)	4,014,748	1,196,150
<u>Business-Type Activities Long-Term Liabilities</u>	<u>\$ 27,303,223</u>	<u>621,324</u>	<u>(2,177,625)</u>	<u>25,746,922</u>	<u>2,781,722</u>

*See Note 13.

Accrued compensated absences and employee retention program are paid by the fund and department which employs the personnel. In governmental activities, this is primarily the General Fund and Health Department Fund. Related benefits are paid from the Illinois Municipal Retirement and Social Security Special Revenue Funds.

B. Legal Debt Margin

Assessed Valuation - 2008 Tax Levy	<u>\$ 42,906,884,976</u>
Statutory Limit - 5.75% of assessed value	2,467,145,886
Debt applicable to limit:	
Limited Tax General Obligation Bonds	<u>51,625,000</u>
Legal debt margin	<u>\$ 2,415,520,886</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2009

5. Long-Term Debt (Cont.)

C. Debt Service Requirements to Maturity for the Primary Government

Year	S.S.A 11 - Refinancing - Nordic Water		S.S.A 16 - Flowerfield	
	Principal	Interest	Principal	Interest
2010	\$ 90,000	31,050	20,000	3,955
2011	95,000	24,806	20,000	2,825
2012	100,000	18,225	20,000	1,695
2013	105,000	11,306	20,000	565
2014	115,000	3,881		
2015				
2016				
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2033				
	<u>\$ 505,000</u>	<u>89,268</u>	<u>80,000</u>	<u>9,040</u>

Interest Rates	6.75%	5.65%
Interest Dates	January 1 and July 1	January 1 and July 1
Date of Issue	December 21, 1995	September 4, 1997
Amount of Issue	\$1,250,000	\$230,000
Paying Agent	Bank of New York Midwest Trust Company New York, New York	Cole Taylor Bank Chicago, Illinois

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2009

5. Long-Term Debt (Cont.)

C. Debt Service Requirements to Maturity for the Primary Government (Cont.)

Year	S.S.A. 19 - Glen Ellyn Woods Subdivision		S.S.A. 25 - Westlands Subdivision	
	Principal	Interest	Principal	Interest
2010	\$ 95,000.00	89,756	95,000	91,173
2011	100,000	85,002	100,000	86,358
2012	105,000	79,940	105,000	81,233
2013	115,000	74,441	110,000	75,775
2014	120,000	68,565	115,000	69,924
2015	125,000	62,284	120,000	63,605
2016	130,000	55,590	125,000	56,867
2017	135,000	48,532	135,000	49,582
2018	145,000	40,972	140,000	41,745
2019	155,000	32,872	150,000	33,481
2020	160,000	24,188	155,000	24,633
2021	170,000	14,907	165,000	15,192
2022	180,000	5,063	175,000	5,162
2023				
2024				
2025				
2026				
2027				
2028				
2029				
2030				
2031				
2032				
2033				
	<u>\$ 1,735,000</u>	<u>682,112</u>	<u>1,690,000</u>	<u>694,730</u>
Interest Rates	4.1% to 5.625%		4.0% to 5.25%	
Interest Dates	January 1 and July 1		January 1 and July 1	
Date of Issue	May 1, 2002		June 1, 2002	
Amount of Issue	\$2,165,000		\$2,105,000	
Paying Agent	U.S. Bank Trust N.A. St. Paul, Minnesota		U.S. Bank Trust N.A. St. Paul, Minnesota	

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2009

5. Long-Term Debt (Cont.)

C. Debt Service Requirements to Maturity for the Primary Government (Cont.)

Year	S.S.A. 26 - Bruce Lake Subdivision		S.S.A. 34 - Hobson Valley	
	Principal	Interest	Principal	Interest
2010	\$ 55,000	53,716		74,625
2011	60,000	50,660	70,000	73,575
2012	60,000	47,397	75,000	71,400
2013	65,000	44,122	75,000	69,150
2014	65,000	40,824	80,000	66,825
2015	75,000	37,181	80,000	64,425
2016	75,000	33,244	85,000	61,950
2017	80,000	20,075	85,000	59,400
2018	85,000	24,538	90,000	56,325
2019	90,000	19,725	90,000	52,725
2020	95,000	14,519	95,000	49,025
2021	100,000	8,913	100,000	45,125
2022	105,000	3,019	105,000	41,025
2023			110,000	36,588
2024			110,000	31,913
2025			115,000	26,988
2026			120,000	21,700
2027			125,000	16,031
2028			135,000	9,856
2029			140,000	3,325
2030				
2031				
2032				
2033				
	<u>\$ 1,010,000</u>	<u>397,933</u>	<u>1,885,000</u>	<u>931,976</u>

Interest Rates	5.0% to 5.25%	5.0% to 5.25%
Interest Dates	January 1 and July 1	January 1 and July 1
Date of Issue	July 1, 2022	July 1, 2002
Amount of Issue	\$1,250,000	\$1,250,000
Paying Agent	U.S. Bank Trust N.A. St. Paul, Minnesota	U.S. Bank Trust N.A. St. Paul, Minnesota

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2009

5. Long-Term Debt (Cont.)

C. Debt Service Requirements to Maturity for the Primary Government (Cont.)

Year	Subtotal S.S.A. Projects	
	Principal	Interest
2010	\$ 355,000	344,275
2011	445,000	323,226
2012	465,000	299,890
2013	490,000	275,359
2014	495,000	250,019
2015	400,000	227,495
2016	415,000	207,651
2017	435,000	186,589
2018	460,000	163,580
2019	485,000	138,803
2020	505,000	112,365
2021	535,000	84,137
2022	565,000	54,269
2023	110,000	36,588
2024	110,000	31,913
2025	115,000	26,988
2026	120,000	21,700
2027	125,000	16,032
2028	135,000	9,856
2029	140,000	3,325
2030		
2031		
2032		
2033		
	<hr/>	<hr/>
	\$ 6,905,000	2,814,060

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2009

5. Long-Term Debt (Cont.)

C. Debt Service Requirements to Maturity for the Primary Government (Cont.)

Year	2001 General Obligation Bonds - Drainage Project		2001 General Obligation Bonds - Stormwater Project	
	Principal	Interest	Principal	Interest
2010	\$ 890,000	399,319	1,115,000	117,408
2011	935,000	350,369	1,160,000	72,605
2012	275,000	298,944	1,205,000	24,703
2013	290,000	286,294		
2014	305,000	271,794		
2015	315,000	256,544		
2016	335,000	240,794		
2017	350,000	224,044		
2018	370,000	206,544		
2019	390,000	188,044		
2020	405,000	168,544		
2021	430,000	148,292		
2022	450,000	126,794		
2023	470,000	104,294		
2024	495,000	80,206		
2025	520,000	54,838		
2026	550,000	28,189		
2027				
2028				
2029				
2030				
2031				
2032				
2033				
	<u>\$ 7,775,000</u>	<u>3,433,847</u>	<u>3,480,000</u>	<u>214,716</u>
Interest Rates	4.0% to 5.0%		2.125% to 5.0%	
Interest Dates	January 1 and July 1		January 1 and July 1	
Date of Issue	July 1, 2001		November 1, 2001	
Amount of Issue	\$29,310,000		\$26,000,000	
Paying Agent	U.S. Bank Trust N.A. St. Paul, Minnesota		U.S. Bank Trust N.A. St. Paul, Minnesota	
	Partially Defeased May 27, 2005		Partially Defeased Oct. 5, 2006	

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2009

5. Long-Term Debt (Cont.)

C. Debt Service Requirements to Maturity for the Primary Government (Cont.)

Year	2001 Transportation Revenue Bonds		2002 General Obligation Refunding Bonds - Jail Project	
	Principal	Interest	Principal	Interest
2010	\$ 5,730,000	490,325	1,960,000	373,250
2011	6,050,000	166,375	2,055,000	272,875
2012			2,160,000	167,500
2013			2,270,000	56,750
2014				
2015				
2016				
2017				
2018				
2019				
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2032				
2033				
	<u>\$ 11,780,000</u>	<u>656,700</u>	<u>8,445,000</u>	<u>870,375</u>

Interest Rates	4.0% to 5.25%	4.0% to 5.0%
Interest Dates	January 1 and July 1	January 1 and July 1
Date of Issue	April 15, 2001	October 1, 2002
Amount of Issue	\$130,840,000	\$18,520,000
Paying Agent	U.S. Bank Trust N.A. St. Paul, Minnesota	U.S. Bank Trust N.A. St. Paul, Minnesota

Partially Defeased Apr. 15, 2005

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2009

5. Long-Term Debt (Cont.)

C. Debt Service Requirements to Maturity for the Primary Government (Cont.)

Year	2002 General Obligation Refunding Bonds - Stormwater Project		2005 General Obligation Refunding Bonds - Drainage Project	
	Principal	Interest	Principal	Interest
2010	\$ 2,815,000	536,875	85,000	698,816
2011	2,960,000	392,500	90,000	695,840
2012	3,105,000	240,875	820,000	692,465
2013	3,265,000	81,625	865,000	657,615
2014			885,000	620,852
2015			925,000	583,740
2016			960,000	544,428
2017			1,000,000	506,028
2018			1,045,000	466,028
2019			1,090,000	423,705
2020			1,135,000	380,105
2021			1,180,000	334,705
2022			1,230,000	285,735
2023			1,285,000	234,075
2024			1,335,000	179,462
2025			1,395,000	122,725
2026			1,450,000	63,436
2027				
2028				
2029				
2030				
2031				
2032				
2033				
	<u>\$ 12,145,000</u>	<u>1,251,875</u>	<u>16,775,000</u>	<u>7,489,760</u>
Interest Rates	4.0% to 5.0%		4.0% to 5.0%	
Interest Dates	January 1 and July 1		January 1 and July 1	
Date of Issue	October 1, 2002		May 27, 2005	
Amount of Issue	\$26,915,000		\$17,025,000	
Paying Agent	U.S. Bank Trust N.A. St. Paul, Minnesota		U.S. Bank Trust N.A. St. Paul, Minnesota	

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2009

5. Long-Term Debt (Cont.)

C. Debt Service Requirements to Maturity for the Primary Government (Cont.)

Year	2005 Transportation Revenue Refunding Bonds		2006 Limited Tax General Obligation Refunding Bonds - Courthouse Project	
	Principal	Interest	Principal	Interest
2010	\$ 235,000	4,187,544	1,200,000	2,455,210
2011	245,000	4,178,544	1,255,000	2,406,110
2012	6,635,000	4,008,075	1,305,000	2,354,910
2013	6,960,000	3,668,200	1,355,000	2,294,935
2014	7,315,000	3,311,325	1,425,000	2,225,435
2015	7,680,000	2,926,850	1,495,000	2,152,435
2016	8,080,000	2,523,250	1,570,000	2,075,810
2017	8,485,000	2,109,125	1,650,000	1,995,310
2018	8,910,000	1,674,250	1,730,000	1,910,810
2019	9,355,000	1,217,625	1,815,000	1,829,899
2020	9,825,000	738,125	1,890,000	1,744,988
2021	9,850,000	246,250	1,985,000	1,648,112
2022			2,090,000	1,546,238
2023			2,190,000	1,439,237
2024			2,300,000	1,326,988
2025			2,415,000	1,209,112
2026			2,535,000	1,088,531
2027			2,655,000	966,928
2028			2,775,000	841,359
2029			2,905,000	710,009
2030			3,045,000	572,416
2031			3,180,000	422,500
2032			3,350,000	259,250
2033			3,510,000	87,750
	<u>\$ 83,575,000</u>	<u>30,789,163</u>	<u>51,625,000</u>	<u>35,564,282</u>
Interest Rates	2.2% to 4.4%		4.0% to 5.0%	
Interest Dates	January 1 and July 1		January 1 and July 1	
Date of Issue	April 15, 2005		February 7, 2006	
Amount of Issue	\$85,630,000		\$54,195,000	
Paying Agent	U.S. Bank Trust N.A. St. Paul, Minnesota		U.S. Bank Trust N.A. St. Paul, Minnesota	

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2009

5. Long-Term Debt (Cont.)

C. Debt Service Requirements to Maturity for the Primary Government (Cont.)

Year	2006 General Obligation Refunding Bonds - Stormwater Project	
	Principal	Interest
2010	\$ 120,000	685,263
2011	125,000	680,362
2012	130,000	675,263
2013	1,390,000	644,862
2014	1,445,000	588,163
2015	1,500,000	529,262
2016	1,560,000	468,063
2017	1,625,000	404,362
2018	1,695,000	337,963
2019	1,760,000	268,862
2020	1,830,000	197,063
2021	1,905,000	121,171
2022	1,985,000	40,941
2023		
2024		
2025		
2026		
2027		
2028		
2029		
2030		
2031		
2032		
2033		
	<u>\$ 17,070,000</u>	<u>5,641,600</u>
Interest Rates	4.0% to 4.125%	
Interest Dates	January 1 and July 1	
Date of Issue	October 5, 2006	
Amount of Issue	\$17,185,000	
Paying Agent	U.S. Bank Trust N.A. St. Paul, Minnesota	

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2009

5. Long-Term Debt (Cont.)

D. Future Obligations

Annual debt service requirements for the County are as follows:

COUNTY BONDS

Fiscal Year Ending November 30	Governmental Activities		
	Principal	Interest	Total
2010	\$ 14,505,000	13,464,045	27,969,045
2011	15,320,000	12,714,566	28,034,566
2012	16,100,000	11,938,385	28,038,385
2013	16,885,000	11,141,400	28,026,400
2014	17,680,000	10,280,668	27,960,668
2105-2019	102,215,000	36,643,133	138,858,133
2020-2024	62,660,000	12,351,116	75,011,116
2025-2029	17,835,000	5,163,027	22,998,027
2030-2033	13,085,000	1,341,916	14,426,916
County Total	\$ 276,285,000	115,038,256	391,323,256

E. Enterprise Fund - Water and Sewerage System Revenue Bonds

On July 21, 2008, the County Board adopted a new revenue bond ordinance authorizing and providing for the issuance of Water and Sewerage System Revenue Bonds, Series A of 2008 and Series B of 2008, for the purpose of refunding outstanding Series 2003A and 2003B Revenue Bonds and to fund various capital improvement projects.

The 2008 Ordinance required a "Revenue Fund" and various accounts within that fund to be established, similar to the previous governing ordinance. The 2008 Ordinance account structure is described below.

Revenue held or collected from ownership and operations of the System are deposited in the Revenue Fund. Deposited monies are required to be periodically transferred to the extent available within the following accounts of the Revenue Fund in the indicated order:

Operation and Maintenance Account – An amount sufficient to make the amount then on deposit equal to 1/12th of the amount of current expenses budgeted for the current fiscal year.

First Lien Interest Account – An amount sufficient to cover interest becoming due on the next succeeding interest payment date on a monthly pro rata basis.

First Lien Principal Account – An amount sufficient to cover principal becoming due on the next succeeding principal payment date on a monthly pro rata basis.

First Lien Reserve Account – An amount equal to the maximum annual debt service with respect to the 2008A Revenue Bonds.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2009

5. Long-Term Debt (Cont.)

E. Enterprise Fund - Water and Sewerage System Revenue Bonds (Cont.)

Second Lien Interest Account – An amount sufficient to cover interest becoming due on the next succeeding interest payment date on a monthly pro rata basis.

Second Lien Principal Account – An amount sufficient to cover principal becoming due on the next succeeding principal payment date on a monthly pro rata basis.

Second Lien Bond Reserve Account – An amount equal to the maximum annual debt service with respect to the 2008B Revenue Bonds.

Subordinated Indebtedness Account – An amount sufficient to cover interest becoming due on the IEPA construction loan on the next succeeding interest payment date, and an amount sufficient to cover the principal of the loan coming due on the next succeeding principal maturity date.

Depreciation Account – An amount equal to the percentage of the Depreciation Funding Requirement as determined by the Superintendent of Public Works whenever the balance in said account is less than the Depreciation Funding Requirement.

General Account – All revenues remaining in the Revenue Fund after all required transfers are made to the respective accounts.

Deposits held in the Revenue Fund are required to be transferred, when available, to the established accounts in the above order.

During fiscal year 2009 all required transfers were made in accordance with the Ordinance.

Revenue Bonds Payable

Activity for revenue bonds payable during fiscal year 2009 was as follows:

Revenue Bonds Payable, November 30, 2008	\$ 16,500,000
Reduction to Waterworks and Sewerage Project and Refunding Alt Revenue First Lien Bond, Series 2008	(555,000)
Reduction to Waterworks and Sewerage Project and Refunding Alt Revenue Second Lien Bond, Series 2008B	<u>(560,000)</u>
Revenue Bonds Payable, November 30, 2009	<u><u>\$ 15,385,000</u></u>

Revenue bonds outstanding at year end are as follows:

	Series 2008A	Series 2008B	Total
Balance payable, November 30, 2009	\$ 7,695,000	7,690,000	<u>15,385,000</u>
Interest rates	3.0% - 4.5%	3.0% - 4.5%	
Maturity, January 1	2009 - 2024	2009-2024	

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2009

5. Long-Term Debt (Cont.)

E. Enterprise Fund - Water and Sewerage System Revenue Bonds (Cont.)

Revenue Bonds Payable (Cont.)

Payments due on revenue bonds through maturity are as follows:

Fiscal Year	Series 2008A			Series 2008B		
	Interest	Principal	Total	Interest	Principal	Total
2010	\$ 299,731	390,000	689,731	299,356	395,000	694,356
2011	286,794	405,000	691,794	286,344	405,000	691,344
2012	272,356	420,000	692,356	271,906	420,000	691,906
2013	257,394	435,000	692,394	256,944	435,000	691,944
2014	241,344	450,000	691,344	240,894	450,000	690,894
2015-2019	926,063	2,515,000	3,441,063	923,712	2,520,000	3,443,712
2020-2024	351,084	3,080,000	3,431,084	349,222	3,065,000	3,414,222
	<u>\$ 2,634,766</u>	<u>7,695,000</u>	<u>10,329,766</u>	<u>2,628,378</u>	<u>7,690,000</u>	<u>10,318,378</u>

F. Enterprise Fund – IEPA Construction Loan

The County’s Water and Sewerage System has borrowed funds from the Illinois Environmental Protection Agency for sewage treatment facilities improvements. The original principal amount to be repaid under the Loan Agreement with the IEPA is \$9,900,000. The loan bears an interest rate of 3.36% per annum. The total principal paid in fiscal year 2009 was \$570,141.

Payments due on the IEPA construction loan through maturity are as follows:

Fiscal Year	IEPA Construction Loan		
	Interest	Principal	Total
2010	\$ 106,692	589,459	696,151
2011	86,720	609,431	696,151
2012	66,071	630,080	696,151
2013	44,724	651,427	696,151
2014	22,651	673,500	696,151
Thereafter	2,816	167,607	170,423
	<u>\$ 329,674</u>	<u>3,321,504</u>	<u>3,651,178</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2009

5. Long-Term Debt (Cont.)

G. Enterprise Fund – DuPage Water Commission Payable

The County’s Water and Sewerage System has borrowed funds from the DuPage Water Commission to help finance the attachment process. The original principal amount to be repaid under the agreement is \$3,413,299. Interest charged is variable according to the interest rate paid by the Water Commission. Interest adjusts on May 1 each year based upon the Commission’s December 31 rate. The interest rate at November 30, 2009 was 6.276%. The total principal paid during 2009 was \$210,900.

Payments due using the current interest rate of 6.276% are as follows:

Fiscal Year	DuPage Water Commission Payable		
	Interest	Principal	Total
2010	\$ 13,250	211,113	224,363
2011	13,250	211,113	224,363
2012	13,250	211,113	224,363
2013	13,250	211,113	224,363
2014	13,250	211,113	224,363
2015-2019	66,250	1,055,566	1,121,816
2020-2024	57,447	914,539	971,986
	<u>\$ 189,947</u>	<u>3,025,670</u>	<u>3,215,617</u>

H. Enterprise Fund – Prior Year Bond Refundings

In prior years, the County’s has defeased various bonds by placing proceeds of new bonds in an irrevocable trust to provide the future debt service on the bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County’s financial statements. Defeased bonds remaining outstanding at November 30, 2009 are as follows:

Description	Year Defeased	Remaining Balance
2003A Water and Sewer Revenue Bonds	2008	\$ 1,810,000
2003B Water and Sewer Revenue Bonds	2008	925,000

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2009

5. Long-Term Debt (Cont.)

I. Prior Year Bond Refundings

In prior years, the County has defeased various bonds by placing proceeds of new bonds in an irrevocable trust to provide the future debt service on the bonds. Accordingly the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. Defeased bonds remaining outstanding at November 30, 2009 are as follows:

Description	Year Defeased	Remaining Balance
1993 General Obligation (Jail Project)	2002	\$ 8,355,000
1993 General Obligation (Stormwater)	2002	12,015,000
2001 Motor Fuel Tax	2005	83,070,000
2001 Drainage Project	2005	15,665,000
2001 General Obligation (Courthouse)	2006	48,475,000
2001 General Obligation (Stormwater)	2006	15,840,000

J. Pledged Revenues

The County has pledged a portion of future motor fuel tax revenues to repay the remaining principal and interest on the motor fuel tax revenue bonds issued in 2001 and 2005. Proceeds from the bonds provided financing for improvements to acquire, construct, maintain and improve County highways, roads and bridges and other structures and property related to transportation. The pledged revenues are projected to be sufficient to meet debt service requirements over the life of the bonds. Total principal and interest remaining on the bonds is \$126.8 million, payable through 2021. For the current year, principal and interest paid totaled \$10.7 million and total incremental motor fuel tax was \$10.8 million.

The County has pledged a portion of future property, sales, and use tax revenues to repay the remaining principal and interest on the stormwater and drainage projects alternate revenue source bonds issued in 2001, 2002, 2005 and 2006. Proceeds from the bonds provided financing for improvements to reduce long standing flooding problems in areas throughout the County. The pledged revenues are projected to be sufficient to meet debt service requirements over the life of the bonds. Total principal and interest remaining on the stormwater bonds is \$88.8 million, payable through 2022. Total principal and interest remaining on the drainage bonds is \$35.5 million, payable through 2026. For the current year, total principal and interest paid totaled \$9.4 million and total incremental property, sales, and use tax was \$15 million.

The County has pledged a portion of future sales tax revenues to repay the remaining principal and interest on the jail project alternate revenue source bonds issued in 1993 and 2002. Proceeds from the bonds provided financing to acquire, construct, and equip an addition to the County Jail. The pledged revenues are projected to be sufficient to meet debt service requirements over the life of the bonds. Total principal and interest remaining on the bonds is \$43.4 million, payable through 2021. For the current year, principal and interest paid totaled \$4.2 million and total incremental sales tax was \$5.0 million.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2009

5. Long-Term Debt (Cont.)

K. Non-Commitment Debt

On July 1, 1999, the County issued Series 1999 Variable Rate Demand Revenue Bonds in the amount of \$28,000,000. Net proceeds of the issuance were deposited by Benedictine University in Lisle, Illinois, for construction of a new facility. The University has signed a promissory note payable to the County, securing all principal and interest due under the bonds. As the intent of all parties is that the University will provide funds for all debt payments, the liability has not been recorded on the County's balance sheet. The outstanding balance on this obligation was \$22,800,000 at May 31, 2009.

On April 6, 2000, the County issued Series 2000 Variable Rate Demand Revenue Bonds in the amount of \$10,000,000. Net proceeds of the issuance were deposited by Benet Academy in Lisle, Illinois, for construction of a new facility. The Academy has signed a promissory note payable to the County, securing all principal and interest due under the bonds. As the intent of all parties is that the Academy will provide funds for all debt payments, the liability has not been recorded on the County's balance sheet. The outstanding balance on this obligation was \$8,770,000 at June 30, 2009.

On December 9, 2003, the County issued Series 2003 Variable Rate Demand Revenue Bonds in the amount of \$42,000,000. Net proceeds of the issuance were deposited by The Morton Arboretum for costs of certain capital improvements. The Arboretum has signed a promissory note payable to the County, securing all principal and interest due under the bonds. As the intent of all parties is that the Arboretum will provide funds for all debt payments, the liability has not been recorded on the County's balance sheet. The outstanding balance on this obligation was \$42,000,000 at November 30, 2009.

On June 15, 2006, the County issued Special Service Area Number 31 Special Tax Bonds, Series 2006 (Monarch Landing Project) in the amount of \$15,000,000. Net proceeds of the issuance were deposited by Erickson Retirement Communities, LLC for the costs associated with the construction of a continuing care retirement community to be known as Monarch Landing. The Bonds are payable from taxes levied on taxable real property in Special Service Area Number 31, which is concentrated to one landowner. Because the County has issued the Bonds as a conduit on behalf of a Section 501(c)(3) organization and it is the intent of all parties that the landowner will provide funds for all debt service payments, the liability has not been recorded on the County's balance sheet. The outstanding balance on the obligation was \$14,755,000 at November 30, 2009.

L. Primary Government's Enterprise Activities

Proprietary Fund Types - Enterprise Funds of the County consist of the Convalescent Center, which provides long-term residential care, and the Water and Sewerage System, which provides for construction and maintenance of new and existing water and sewer systems and sewerage treatment.

The Water and Sewerage System has issued Revenue Bonds, which are supported by all revenues recorded in the Water and Sewerage System Fund. Since the Water and Sewerage System is reported as a major proprietary fund, required segment reporting requirements are effectively met within the Proprietary Fund Type financial statements included in Exhibits A-10 through A-12 of this report.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2009

6. Risk Management

Description

The County has established a self-insurance account which is recorded as an Internal Service Fund – Employee Life/Health Insurance Reserve. The purpose of this account is to pay medical claims of the County employees and their covered dependents and minimize the total cost of annual medical insurance to the County. Medical claims exceeding \$125,000 per employee are covered through a private insurance carrier with an aggregate stop loss limit of \$6.352 million. The average number of PPO employee enrollment is 602, which calculates to an average claim value of \$795 per covered employee. At November 30, 2009, \$220,300 has been accrued for claims incurred but not reported at fiscal year end. The liability is based on estimates of the ultimate cost of reported claims (including future claim adjustment expenses) and historical experience.

The County has also established a self-insurance fund for general and auto liability and workers' compensation, which is accounted for as an Internal Service Fund - Liability Insurance. The purpose of this fund is to pay workers' compensation and general liability claims from accumulated assets of the fund. In addition, the County maintains premium based policies for property and excess liability and workers' compensation as required by law.

Significant losses are covered by commercial insurance for all major programs. For insured programs, there have been no significant reductions in insurance coverage. For all programs, settlement amounts have not exceeded insurance coverage for the current or the three prior years.

Claims Liabilities

The County records an estimated liability for health care, workers' compensation and liability claims. Claims liabilities are based on estimates of the ultimate cost of reported claims and an estimate for claims incurred but not reported based on historical experience.

Unpaid Claims Liabilities - County

The following represent the changes in approximate aggregate liabilities for the County from November 30, 2006 through November 30, 2009.

	Health Care	Tort Liability	Total
Liability balance, November 30, 2006	\$ 544,700	3,656,109	4,200,809
Claims and changes in estimates	22,309,873	3,806,990	26,116,863
Claims paid and payable	22,329,573	4,648,844	26,978,417
Liability balance, November 30, 2007	525,000	2,814,255	3,339,255
Claims and changes in estimates	23,281,768	6,251,963	29,533,731
Claims paid and payable	23,386,768	4,216,714	27,603,482
Liability balance, November 30, 2008	420,000	4,849,504	5,269,504
Claims and changes in estimates	25,286,447	4,204,523	29,490,970
Claims paid and payable	25,486,147	3,423,019	28,909,166
Liability balance, November 30, 2009	\$ 220,300	5,631,008	5,851,308
Assets available to pay claims November 30, 2009	\$ 14,385	6,558,927	6,573,312

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2009

7. Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are held in Trust for the exclusive benefit of all participants and beneficiaries. It is the opinion of the County's legal counsel that the County has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. Since amounts held in Trust are for the exclusive benefit of all participants, the County does not maintain the assets on the statement of net assets.

8. Interfund Receivables and Payables

The composition of interfund balances as of November 30, 2009 is as follows:

Receivable Fund	Payable Fund	Amount
General	Nonmajor Governmental Funds	\$ 3,831,343
	Local Gasoline Tax	129
	Convalescent Center	200,000
	Water and Sewerage System	308,192
		<u>4,339,664</u>
Local Gasoline Tax	Nonmajor Governmental Funds	281
	General	45,647
		<u>45,928</u>
Nonmajor Governmental Funds	General	2,052,677
	Local Gasoline Tax	253,308
	Nonmajor Governmental Funds	1,032,140
	Water and Sewerage System	205,994
	Convalescent Center	437,481
	Internal Service Funds	6,278
	<u>3,987,878</u>	
Convalescent Center	General	5,338
	Local Gasoline Tax	46
	Nonmajor Governmental Funds	29,240
	<u>34,624</u>	
Water and Sewerage System	General	213,378
	Local Gasoline Tax	12,840
	Nonmajor Governmental Funds	129,985
	Convalescent Center	21,706
	<u>377,909</u>	
Internal Service Funds	Local Gasoline Tax	68,318
	Nonmajor Governments Funds	229,197
	Water and Sewerage System	306,036
	<u>603,551</u>	

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2009

8. Interfund Receivables and Payables (Cont.)

Interfund balances arise during the normal course of business and are generally closed by routine transfers of cash between funds. With the exception of advances from the General Fund to the Convalescent Center (Enterprise Fund) in the amount of \$200,000, and to the Special Service Area #14 in the amount of \$43,968, all amounts are expected to be paid within one year.

9. Interfund Transfers

Transfer In To	Transfer Out From				Total
	General	Local Gas Tax	Nonmajor Governmental Funds	Convalescent Center	
General Fund	\$			4,883,205	4,883,205
Nonmajor Governmental Funds	25,966,531	301,087	7,554,486		33,822,104
Convalescent Center	2,400,000				2,400,000
Liability Insurance	400,000				400,000
	<u>\$ 28,766,531</u>	<u>301,087</u>	<u>7,554,486</u>	<u>4,883,205</u>	<u>41,505,309</u>

Description of Significant Transfers

Subsidy transfers from the General Fund were made to support operations and fund balances of other funds in the total amount of \$24,364,662 during fiscal year 2009 as follows:

Convalescent Center	\$ 2,400,000	(Major Business-Type)
Liability Insurance	400,000	(Internal Service)
Economic Development	1,500,000	(Nonmajor Special Revenue)
Stormwater Drainage	3,041,000	(Nonmajor Special Revenue)
IMRF	6,328,880	(Nonmajor Special Revenue)
Social Security	3,194,782	(Nonmajor Special Revenue)
County Capital Improvement Repair or Replacement	<u>7,500,000</u>	(Nonmajor Capital Projects)
Total Subsidy Transfers	<u>\$ 24,364,662</u>	

\$2,330,000 was transferred from the General Fund to the 2002 General Obligation (Alt. Rev. Source) - Jail Project Bond Debt Service Fund (nonmajor) to meet annual debt service requirements. \$1,280,000 was transferred from the General Fund to the 1993 General Obligation (Alt. Rev. Source) - Jail Project Bond to meet annual debt service requirements.

The General Fund transferred \$360,511 to the Certificate of Indebtedness Debt Service Fund (nonmajor) to meet 2009 annual debt service requirements.

From the Stormwater Drainage Special Revenue Fund (nonmajor), \$1,225,000 was transferred to the 2001 General Obligation Stormwater Project Bond Debt Service Fund (nonmajor), \$790,000 was transferred to the 2006 General Obligation Stormwater Refunding Bond Debt Service Fund (nonmajor), \$3,345,000 was transferred to the 2002 General Obligation Refunding Stormwater Bonds Debt Service Fund (nonmajor), and \$1,840,000 was transferred to the 1993 General Obligation Stormwater Project Bonds Debt Service Fund (nonmajor). These transfers were made to meet annual debt service requirements.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2009

9. Interfund Transfers (Cont.)

A total of \$128,249 was transferred from the 2005 Transportation Revenue Refunding Bonds Debt Service Fund (nonmajor) to the Highway Motor Fuel Tax Special Revenue Fund (nonmajor).

The transfer from the Convalescent Center to the General Fund was the result of a change in Medicare funding for the Center. See Note 1.D.

10. Fund Equity

A. Reserves

At November 30, 2009, funds were reserved as follows:

Fund	Amount
Reserved for Encumbrances	
General	<u>\$ 793,537</u>
Special Revenue	
Local Gasoline Tax	\$ 4,557,964
Stormwater Drainage	1,116,471
Highway Motor Fuel Tax	15,666,322
Highway Impact Fee	433,380
Wetland Mitigation	1,128,653
Economic Development	<u>10,000</u>
	<u>\$ 22,912,790</u>
Capital Projects	
2001 Stormwater Bond Project	\$ 114,492
2006 Courthouse Bond Project	<u>2,514</u>
	<u>\$ 117,006</u>
Reserved for Noncurrent Receivables	
General	<u>\$ 43,968</u>
Reserved for Prepays and Inventory	
Special Revenue	
ETSB	\$ 586,066
Health Department	<u>430,650</u>
	<u>\$ 1,016,716</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2009

10. Fund Equity (Cont.)

A. Reserves (Cont.)

Fund	Amount
Reserved for Grant Programs	
Special Revenue	
Health Department	\$ 363,076
Family Self-Sufficiency	75,485
U.S. Department of Justice	663,768
Com Ed Rate Relief Program	8,395
Models for Change Initiative	238,189
Convalescent Center Foundation	5,866
Illinois Motor Vehicles BATTLE	39,591
Tobacco Enforcement Program	3,598
Illinois Department of Veterans Affairs	
Medical Assistance	3,424
Department of Human Services	15,426
Naperville Home Accessibility	10,706
Naperville Weatherization Grant	10,794
DuPage River Restoration Grant	9,494
Illinois Attorney General's Office - Violent	
Crime Assistance	3,464
Illinois Department of Commerce and	
Economic Development	942,924
Community Development Act	170,706
HUD Neighborhood Stabilization Program	86,263
Area Agency on Aging	135,863
Illinois Department of Healthcare and	
Family Services	195,665
Illinois Criminal Justice Authority	49,016
	<u>\$ 3,031,713</u>
Reserved for Debt Service	
Debt Service Funds	<u>\$ 29,805,780</u>
Reserved for Employee Benefits	
Health Department IMRF	\$ 2,886,053
Health Department FICA	2,392,276
Illinois Municipal Retirement	1,395,754
Social Security	1,630,459
	<u>\$ 8,304,542</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2009

10. Fund Equity (Cont.)

B. Designations

Fund balance designations are established to reflect management's plans for financial resource allocation in a future period. Such plans are subject to change and may never result in expenditures. At November 30, 2009, funds were designated as follows:

Designated for Strategic Account Per County Board Resolution General Fund	<u>\$ 4,000,000</u>
Designated for Capital Improvement, Repair or Replacement Capital Projects Funds	<u>\$ 2,426,121</u>

C. Deficit Fund Balances

Deficit fund balances exist at November 30, 2009 for the following nonmajor funds:

Special Revenue Funds	
Economic Development and Planning	\$ 461,111
Youth Home	1,064,305
Township Project Reimbursement Fund	<u>17,066</u>
	<u>\$ 1,542,482</u>
Capital Project Fund	
Special Service Area #14	<u>\$ 19,686</u>
Internal Service Fund	
Employee Life/Health Insurance	\$ 224,286
Liability Insurance	<u>2,288,772</u>
	<u>\$ 2,513,058</u>

The deficit in the Capital Projects Fund - Special Service Area #14 will be eliminated by future tax revenues or transfers from other funds. The deficits in the Employee Life/Health Insurance Fund and Liability Insurance Fund are being reduced by charges to operating departments.

The Economic, Development and Planning fund deficit is attributable to accumulated indirect cost charges that are due to other funds. In the future, the indirect costs will be reviewed for the fund's ability to pay, or the deficit may be reduced by increased fee revenue.

The Youth Home deficit has occurred for two years and is due to lags or deficiencies in salary reimbursements from the State of Illinois.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2009

11. Commitments and Contingencies

A. Purchase Commitments

Road Construction Projects

At November 30, 2009, the County had entered into various contracts for road construction and repair in the amount of \$38,023,535. Total costs incurred to date on these contracts were \$26,494,446, leaving \$11,529,089 remaining. These projects are accounted for in various special revenue funds.

B. Federally Assisted Programs - Compliance Audits

The County participates in a number of federally assisted programs. These programs are subject to audit under the requirements of the Single Audit Act Amendments of 1996 and OMB Circular A-133 for which a separate report is issued.

The County anticipates no material adverse findings.

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal Government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

C. Department of Healthcare and Family Services

During fiscal year 2007, certain Medicare revenues of the Convalescent Center were restructured. As a result, the Convalescent Center received increased revenues, and the County was assessed a Medicaid contribution amount. In fiscal year 2009, the County has remitted \$7,717,820 to the State of Illinois, reported as an expenditure in the General Fund (see Note 1.D). The County continues to work on an improved methodology and payment structure with the State. During fiscal year 2009, an agreement was reached by the County and the State, for the County to pay an additional \$148,000 per month for settlement of any prior amounts. The agreement is currently under review and pending federal approval.

D. Litigation

The County is a defendant in various lawsuits and claims arising in the ordinary course of the County's operations. No provision has been reflected in the County's financial statements for covered claims or other claims, except as accrued in the Internal Service - Liability Insurance Fund, because of the uncertainty of their outcome. It is the opinion of County officials that these claims will not have a material adverse effect on the County's financial position or results of operations.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2009

12. Other Required Individual Fund Disclosures

Excesses of expenditures over line item budgets in the individual funds for the year ended November 30, 2009 were as follows (refer to Note 1.D. for budgetary data):

Fund	Line Item Budget	Expenditures	Excess Expenditures
General Fund			
Circuit Court			
Personnel	1,296,086	1,305,065	8,979
County Auditor			
Personnel	460,402	463,612	3,210
County Treasurer			
Contractual	310,769	509,967	199,198
Credit Union			
Personnel	151,428	151,555	127
Board of Election Commissioners			
Contractual	2,527,367	3,427,667	900,300
Special Revenue Funds			
GIS Recorder			
Contractual	390,000	393,755	3,755
Township Project Reimbursement Fund			
Commodities		308,774	308,774
Coroner's Certificate Fee			
Contractual	4,565	4,573	8

13. Prior Period Adjustments

Net Assets of the Water and Sewer System have been restated as of November 30, 2008 as follows:

Net assets as previously reported	\$ 87,015,976
Correction to Accrued Compensated Absences for employee retention not recognized in prior years	(884,015)
Correction to Capital Assets for contributions not recognized in prior years, net of accumulated depreciation	<u>4,127,067</u>
Net assets, November 30, 2008, as restated	<u><u>\$ 90,259,028</u></u>

Net Assets of Governmental Activities at November 30, 2008 have been restated as follows:

Net assets, as previously reported	\$ 721,238,673
Recognition of ETSB as an activity of the County Primary Government	<u>33,047,648</u>
Net assets, November 30, 2008, as restated	<u><u>\$ 754,286,321</u></u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2009

13. Prior Period Adjustments (Cont.)

Net fund balance of nonmajor Governmental Funds at November 30, 2008 has been restated as follows:

Nonmajor fund balance, as previously reported	\$ 97,583,428
Recognition of ETSB as funds of the County	<u>27,796,528</u>
Nonmajor fund balance, November 30, 2008, as restated	<u>\$ 125,379,956</u>

14. Defined Benefit Pension Plan

A. Illinois Municipal Retirement Fund

The County and Airport Authority's defined benefit pension plan, Illinois Municipal Retirement Fund (IMRF), provides retirement, disability, annual cost of living adjustments and death benefits to Regular, Elected County Officials (ECO), Sheriff's Law Enforcement Personnel (SLEP), and Veterans Assistance Committee (VAC) plan members and beneficiaries. IMRF is an agent multiple-employer pension plan that acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

Regular, ECO, SLEP and VAC members participating in IMRF are required to contribute 4.5%, 7.5%, 7.5% and 4.5% of their annual covered salary, respectively. The member rate is established by state statute. The County is required to contribute at an actuarially determined rate. The regular members' rate for calendar year 2009 was 8.60% of payroll. The ECO members' rate for calendar year 2009 was 38.41% of payroll. The SLEP members' rate for calendar year 2009 was 20.83%. The VAC members' rate for 2009 was 10.27%. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees.

The discretely presented component unit - DuPage Airport Authority's rate for calendar year 2009 was 6.71% of payroll.

Following is a table of the Annual Pension Cost and actual contributions, which were equal each year. There is no net pension obligation in any of the accounts.

	<u>2009</u>	<u>2008</u>	<u>2007</u>
Regular Employees	\$ 11,331,713	\$ 10,774,979	11,105,322
Elected County Officials (ECO)	783,544	819,133	839,273
Sheriff's Law Enforcement Personnel (SLEP)	6,636,712	5,877,633	5,590,677
Veteran's Assistance Committee (VAC)	13,731	2,375	4,622
DuPage Airport Authority	191,579	207,964	226,225

The required contribution was determined as part of the December 31, 2007 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions included (a) 7.5% investment rate of return (net of administrative expenses), (b) projected salary increases of 4.0% per year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10.0% per year depending on age and service, attributable to salary/merit, and (d) post-retirement benefit increases of 3% annually. The

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2009

14. Defined Benefit Pension Plan (Cont.)

A. Illinois Municipal Retirement Fund (Cont.)

actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor between the actuarial and market value of assets. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The remaining amortization period at December 31, 2007 valuation was 23 years.

B. Funding Status at December 31, 2009

Plan	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded (Overfunded) AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
Regular	\$ 243,129,801	344,917,240	101,787,439	70.49%	131,764,100	77.25%
ECO	3,030,983	11,191,677	8,160,694	27.08%	2,039,948	400.04%
SLEP	61,392,661	131,882,567	70,489,906	46.55%	31,861,316	221.24%
VAC	81,711	107,995	26,284	75.66%	133,698	19.66%
Airport Authority	7,694,628	7,972,603	277,975	96.51%	2,855,134	9.74%

The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

15. Other Post Employment Benefits

In addition to providing the pension benefits described in Note 14, DuPage County also provides limited health-care insurance for certain eligible retired employees. The statutory benefits provided, benefit levels, employee contributions and employer contributions are governed by the County, and may be amended by the County through its personnel manual and union contracts. The Plan provides an explicit premium subsidy to certain employees who meet eligibility conditions, and other coverage to certain employees as a function of their early retirement agreements. All benefits are provided through the County's Employee Life/Health Insurance Fund, which is reported as an Internal Service Fund. The Retiree Health Plan does not issue a publicly available financial report.

Membership in the plan consisted of the following at December 31, 2009:

Retirees and beneficiaries receiving benefits	187
Terminated plan members entitled to, but not receiving benefits	0
Active vested plan members	1,517
Active non-vested plan members	<u>1,670</u>
 Total members	 <u>3,374</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2009

15. Other Post Employment Benefits (Cont.)

For the year ended November 30, 2009, the Primary Government's other post-employment benefit cost and obligation are as follows:

	<u>2009</u>
Normal service cost	\$ 296,948
Amortization of unfunded actuarial liability	212,970
Interest cost	<u>25,496</u>
Total annual required contribution	535,414
Retiree and other contributions	<u>511,200</u>
Increase (decrease) in net OPEB obligation	24,214
Net OPEB obligation, beginning of year	<u>60,511</u>
Net OPEB obligation, end of year	<u>\$ 84,725</u>
Percentage of OPEB contributed	95.5%

The Net OPEB obligation has been reported with other liabilities in the statement of net assets.

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded (Overfunded) AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
12/31/08	\$	6,176,135	6,176,135	0.00%	151,031,098	4.09%
12/31/07	n/a	n/a	n/a	n/a	n/a	n/a
12/31/06	n/a	n/a	n/a	n/a	n/a	n/a

Funding Policy and Actuarial Assumptions

For the December 31, 2008 actuarial valuation, the entry age actuarial cost method was used. Actuarial assumptions include a 5.0% investment rate of return, initial healthcare cost trend rate of 8.0%, ultimate healthcare cost trend rate of 6.0%, active utilization rate of 30%, and employer provided benefit of \$200 to \$300 per month to age 65. The plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected pay on a closed basis over a 30 year amortization period.

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of benefits provided at the time of each valuation and historical patterns of sharing of benefit costs between the employer and plan members to that point.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)

November 30, 2009

15. Other Post Employment Benefits (Cont.)

Funding Policy and Actuarial Assumptions (Cont.)

The actuarial valuation for the OPEB plan involves estimates of the value of reported amounts and assumptions about the probability of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future.



Required Supplementary Information

DUPAGE COUNTY, ILLINOIS

Required Supplementary Information
November 30, 2009

Illinois Municipal Retirement Fund

Note – IMRF does not provide the calculation of Annual Required Contribution (ARC). Following is the historical information provided for Annual Pension Cost (APC).

Trend Information

County Regular Accounts

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/09	\$ 11,331,713	100%	0
12/31/08	10,774,979	100%	0
12/31/07	11,105,322	100%	0
12/31/06	12,564,854	100%	0
12/31/05	11,460,857	100%	0
12/31/04	10,312,304	100%	0

County ECO Accounts

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/09	\$ 783,544	100%	0
12/31/08	819,133	100%	0
12/31/07	839,273	100%	0
12/31/06	1,033,626	100%	0
12/31/05	819,723	100%	0
12/31/04	808,154	100%	0

County SLEP Accounts

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/09	\$ 6,636,712	100%	0
12/31/08	5,877,633	100%	0
12/31/07	5,590,677	100%	0
12/31/06	5,580,138	100%	0
12/31/05	5,074,896	100%	0
12/31/04	4,541,471	100%	0

DUPAGE COUNTY, ILLINOIS

Required Supplementary Information (Cont.)
November 30, 2009

Illinois Municipal Retirement Fund

Trend Information (Cont.)

Veterans Assistance Commission

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/09	\$ 13,731	100%	0
12/31/08	2,375	100%	0
12/31/07	4,622	100%	0
12/31/06	1,068	100%	0
12/31/05	1,003	100%	0
12/31/04	2,008	100%	0

Discretely Presented Component Unit – DuPage Airport Authority

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/09	\$ 191,579	100%	0
12/31/08	207,964	100%	0
12/31/07	226,225	100%	0
12/31/06	238,660	100%	0
12/31/05	199,847	100%	0
12/31/04	126,949	100%	0

DUPAGE COUNTY, ILLINOIS

Required Supplementary Information (Cont.)
November 30, 2009

Illinois Municipal Retirement Fund

Schedule of Funding Progress

County Regular Accounts

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded (Overfunded) AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
12/31/09	\$ 243,129,801	344,917,240	101,787,439	70.49%	131,764,100	77.25%
12/31/08	233,517,525	315,278,587	81,761,062	74.07%	120,525,497	67.84%
12/31/07	282,258,179	306,834,358	24,576,179	91.99%	120,187,464	20.45%
12/31/06	263,386,424	291,413,852	28,027,428	90.38%	121,397,645	23.09%
12/31/05	235,107,444	267,193,008	32,085,564	87.99%	117,060,257	27.41%
12/31/04	211,069,925	243,994,712	32,924,787	86.51%	111,725,941	29.47%

County ECO Accounts

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
12/31/09	\$ 3,030,983	11,191,677	8,160,694	27.08%	2,039,948	400.04%
12/31/08	2,609,625	10,326,955	7,717,330	25.27%	2,155,613	358.01%
12/31/07	4,536,285	11,817,216	7,280,931	38.39%	2,234,486	325.84%
12/31/06	3,306,653	10,431,913	7,125,260	31.70%	2,173,310	327.85%
12/31/05	3,321,566	10,159,547	6,837,981	32.69%	1,968,595	347.35%
12/31/04	2,275,430	9,881,248	7,605,818	23.03%	1,860,821	408.73%

County SLEP Accounts

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
12/31/09	\$ 61,392,661	131,882,567	70,489,906	46.55%	31,861,316	221.24%
12/31/08	52,642,053	114,099,984	61,457,931	46.14%	28,366,954	216.65%
12/31/07	70,461,212	108,119,852	37,658,640	65.17%	28,655,441	131.42%
12/31/06	72,373,525	112,071,024	39,697,499	64.58%	28,484,628	139.36%
12/31/05	63,502,012	96,068,665	32,566,653	66.10%	26,911,776	121.01%
12/31/04	56,638,129	84,110,158	27,472,029	67.34%	25,774,523	106.59%

DUPAGE COUNTY, ILLINOIS

Required Supplementary Information (Cont.)
November 30, 2009

Illinois Municipal Retirement Fund

Schedule of Funding Progress (Cont.)

Veterans Assistance Commission

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded (Overfunded) AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
12/31/09	\$ 81,711	107,995	26,284	75.66%	133,698	19.66%
12/31/08	62,826	75,893	13,067	82.78%	95,375	13.70%
12/31/07	59,378	58,818	(560)	100.95%	92,250	-0.61%
12/31/06	48,131	39,599	(8,532)	121.55%	72,150	-11.83%
12/31/05	45,002	33,778	(11,224)	133.23%	72,169	-15.55%
12/31/04	38,858	17,125	(21,733)	226.91%	51,230	-42.42%

Discretely Presented Component Unit - DuPage Airport Authority

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded (Overfunded) AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
12/31/09	\$ 7,694,628	7,972,603	277,975	96.51%	2,855,134	9.74%
12/31/08	7,179,244	7,412,378	233,134	96.85%	3,008,306	7.75%
12/31/07	7,629,111	6,852,368	(776,743)	111.34%	3,008,306	-25.82%
12/31/06	6,727,358	6,117,347	(610,011)	109.97%	2,892,845	-21.09%
12/31/05	5,938,589	5,488,716	(449,873)	108.20%	2,838,738	-15.85%
12/31/04	5,240,552	5,000,502	(240,050)	104.80%	2,852,798	-8.41%

Digest of Changes - Assumptions

The actuarial assumptions used to determine the actuarial accrued liability for 2009 are based on the 2005-2007 Experience Study.



**Combining and Individual Fund
Statements and Schedules**



Non-Major Governmental Funds

COMBINING BALANCE SHEET

Year Ended November 30, 2009

	Special Revenue				
	Health Department IMRF	Health Department FICA	Health Department Contingency	Stormwater Drainage	Illinois Municipal Retirement
ASSETS					
Cash					
Demand deposits	\$ 2,970,916	2,473,046	582,017	5,999,183	279,975
Certificates of deposit				2,500,000	
Investments					
Receivables					
Taxes	2,333,005	2,160,836		8,500,000	5,117,738
Interest	1,204	1,002	236		
Other					
Due from Federal, State and other governmental units					
Due from other funds					2,272,894
Total assets	\$ 5,305,125	4,634,884	582,253	16,999,183	7,670,607
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$			303,183	1,272,074
Accrued payroll	100,645	96,074		81,139	
Accrued compensated absences - current				14,856	
Due to Federal, State and other governmental units				48,127	
Due to other funds				1,437,767	
Advances payable to other funds					
Deferred revenue	2,318,427	2,146,534		8,340,109	5,002,779
Retainage payable				102,465	
Other liabilities					
Total liabilities	2,419,072	2,242,608	-	10,327,646	6,274,853
Fund balances					
Reserved for encumbrances				1,116,471	
Reserved for grant programs					
Reserved for debt service					
Reserved for prepaids					
Reserved for employee benefits	2,886,053	2,392,276			1,395,754
Unreserved					
Designated for capital projects					
Undesignated			582,253	5,555,066	
Total fund balances	2,886,053	2,392,276	582,253	6,671,537	1,395,754
	\$ 5,305,125	4,634,884	582,253	16,999,183	7,670,607

COMBINING BALANCE SHEET

Year Ended November 30, 2009

	Special Revenue				
	Social Security	Court Document Storage	Welfare Fraud Forfeiture	Crime Laboratory	County Clerk Document Storage
ASSETS					
Cash					
Demand deposits	\$ 722,592	789,255	66,134	80,343	140,570
Certificates of deposit					
Investments					
Receivables					
Taxes	3,500,000				
Interest					
Other					
Due from Federal, State and other governmental units					
Due from other funds	1,246,067				
Total assets	\$ 5,468,659	789,255	66,134	80,343	140,570
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 404,084	243,236			
Accrued payroll			211		
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds					
Advances payable to other funds					
Deferred revenue	3,434,116				
Retainage payable					
Other liabilities					
Total liabilities	3,838,200	243,236	211	-	-
Fund balances					
Reserved for encumbrances					
Reserved for grant programs					
Reserved for debt service					
Reserved for prepaids					
Reserved for employee benefits	1,630,459				
Unreserved					
Designated for capital projects					
Undesignated		546,019	65,923	80,343	140,570
Total fund balances	1,630,459	546,019	65,923	80,343	140,570
	\$ 5,468,659	789,255	66,134	80,343	140,570

COMBINING BALANCE SHEET

Year Ended November 30, 2009

	Special Revenue				
	Arrestee's Medical Care	Children's Waiting Room Fee	GIS Recorder	GIS Data Processing	Detention Variance Fee
ASSETS					
Cash					
Demand deposits	\$ 174,459	305,630	515,506	694,159	383,505
Certificates of deposit			500,000		
Investments					
Receivables					
Taxes					
Interest					
Other					
Due from Federal, State and other governmental units					
Due from other funds					
Total assets	<u>\$ 174,459</u>	<u>305,630</u>	<u>1,015,506</u>	<u>694,159</u>	<u>383,505</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$	16,670	150,817	151,687	8,657
Accrued payroll			2,667	47,106	
Accrued compensated absences - current				2,856	
Due to Federal, State and other governmental units					
Due to other funds				134,171	
Advances payable to other funds					
Deferred revenue					
Retainage payable					
Other liabilities					
Total liabilities	<u>-</u>	<u>16,670</u>	<u>153,484</u>	<u>335,820</u>	<u>8,657</u>
Fund balances					
Reserved for encumbrances					
Reserved for grant programs					
Reserved for debt service					
Reserved for prepaids					
Reserved for employee benefits					
Unreserved					
Designated for capital projects					
Undesignated	174,459	288,960	862,022	358,339	374,848
Total fund balances	<u>174,459</u>	<u>288,960</u>	<u>862,022</u>	<u>358,339</u>	<u>374,848</u>
	<u>\$ 174,459</u>	<u>305,630</u>	<u>1,015,506</u>	<u>694,159</u>	<u>383,505</u>

COMBINING BALANCE SHEET

Year Ended November 30, 2009

	Special Revenue				
	Emergency Deployment Reimbursement	Sheriff's Basic Correctional Officer Training Fund	Economic Development and Planning	County Cash Bond Account	Neutral Site Custody Exchange
ASSETS					
Cash					
Demand deposits	\$	90,766	678,556	432,478	255,404
Certificates of deposit				800,000	
Investments					
Receivables					
Taxes					
Interest					
Other					
Due from Federal, State and other governmental units			27,883		
Due from other funds	25		55,000		
Total assets	\$ 25	90,766	761,439	1,232,478	255,404
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$	19,133	184,606		9,208
Accrued payroll		2,953	90,508		4,997
Accrued compensated absences - current			1,851		1,606
Due to Federal, State and other governmental units			4,793		20
Due to other funds			940,792		539
Advances payable to other funds					
Deferred revenue					
Retainage payable					
Other liabilities				960,944	
Total liabilities	-	22,086	1,222,550	960,944	16,370
Fund balances					
Reserved for encumbrances			10,000		
Reserved for grant programs					
Reserved for debt service					
Reserved for prepaids					
Reserved for employee benefits					
Unreserved					
Designated for capital projects					
Undesignated	25	68,680	(471,111)	271,534	239,034
Total fund balances	25	68,680	(461,111)	271,534	239,034
	\$ 25	90,766	761,439	1,232,478	255,404

COMBINING BALANCE SHEET

Year Ended November 30, 2009

	Special Revenue				
	Sheriff's Police Vehicle	Rental Housing Support Fund	Circuit Clerk Operations and Administration	Youth Home	Drug Court and MICAP
ASSETS					
Cash					
Demand deposits	\$ 104,813	340,039	375,732		457,847
Certificates of deposit					
Investments					
Receivables					
Taxes				1,900,000	
Interest					
Other					
Due from Federal, State and other governmental units				195,762	
Due from other funds					
Total assets	<u>\$ 104,813</u>	<u>340,039</u>	<u>375,732</u>	<u>2,095,762</u>	<u>457,847</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$	695	4,123	26,072	27,391
Accrued payroll		88		111,689	13,383
Accrued compensated absences - current					
Due to Federal, State and other governmental units				553	
Due to other funds			12,913	1,157,909	11,793
Advances payable to other funds					
Deferred revenue				1,863,844	
Retainage payable					
Other liabilities					
Total liabilities	<u>-</u>	<u>783</u>	<u>17,036</u>	<u>3,160,067</u>	<u>52,567</u>
Fund balances					
Reserved for encumbrances					
Reserved for grant programs					
Reserved for debt service					
Reserved for prepaids					
Reserved for employee benefits					
Unreserved					
Designated for capital projects					
Undesignated	104,813	339,256	358,696	(1,064,305)	405,280
Total fund balances	<u>104,813</u>	<u>339,256</u>	<u>358,696</u>	<u>(1,064,305)</u>	<u>405,280</u>
	<u>\$ 104,813</u>	<u>340,039</u>	<u>375,732</u>	<u>2,095,762</u>	<u>457,847</u>

DUPAGE COUNTY, ILLINOIS

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COMBINING BALANCE SHEET

Year Ended November 30, 2009

	Special Revenue				
	Historical Museum	Highway Motor Fuel Tax	Animal Control Act	Law Library	Probation Services
ASSETS					
Cash					
Demand deposits	\$	6,843,116	1,387,446	1,057,686	1,320,010
Certificates of deposit		3,875,000			1,600,000
Investments					
Receivables					
Taxes					
Interest					
Other					
Due from Federal, State and other governmental units		4,800,375			
Due from other funds			70		300,000
Total assets	\$ -	15,518,491	1,387,516	1,057,686	3,220,010
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$	1,216,670	55,716	35,904	85,714
Accrued payroll			46,628	7,089	
Accrued compensated absences - current					
Due to Federal, State and other governmental units		1,724,000	2,149		
Due to other funds			100,962	6,185	
Advances payable to other funds					
Deferred revenue					
Retainage payable		327,907			
Other liabilities					
Total liabilities	-	3,268,577	205,455	49,178	85,714
Fund balances					
Reserved for encumbrances		15,666,322			
Reserved for grant programs					
Reserved for debt service					
Reserved for prepaids					
Reserved for employee benefits					
Unreserved					
Designated for capital projects					
Undesignated		(3,416,408)	1,182,061	1,008,508	3,134,296
Total fund balances	-	12,249,914	1,182,061	1,008,508	3,134,296
	\$ -	15,518,491	1,387,516	1,057,686	3,220,010

DUPAGE COUNTY, ILLINOIS

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COMBINING BALANCE SHEET

Year Ended November 30, 2009

	Special Revenue				
	Tax Sale Automation	Recorder Document Storage	Court Automation	Environment Related Public Works Project	Environmental Education Issue
ASSETS					
Cash					
Demand deposits	\$ 398,740	444,285	478,639	288,892	485
Certificates of deposit	200,000				
Investments					
Receivables					
Taxes					
Interest					
Other					
Due from Federal, State and other governmental units					
Due from other funds					
Total assets	\$ 598,740	444,285	478,639	288,892	485
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 25,461	5,200	335,493		
Accrued payroll		9,731			
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds					
Advances payable to other funds					
Deferred revenue					
Retainage payable					
Other liabilities					
Total liabilities	25,461	14,931	335,493	-	-
Fund balances					
Reserved for encumbrances					
Reserved for grant programs					
Reserved for debt service					
Reserved for prepaids					
Reserved for employee benefits					
Unreserved					
Designated for capital projects					
Undesignated	573,279	429,354	143,146	288,892	485
Total fund balances	573,279	429,354	143,146	288,892	485
	\$ 598,740	444,285	478,639	288,892	485

COMBINING BALANCE SHEET

Year Ended November 30, 2009

	Special Revenue				
	Highway Impact Fee	Township Project Reimbursement Fund	Wetland Mitigation	Child Support Maintenance	Emergency Telephone System Board
ASSETS					
Cash					
Demand deposits	\$ 4,710,395		7,416,080	117,603	5,666,271
Certificates of deposit	2,100,000		7,945,000		
Investments					
Receivables					
Taxes					
Interest					
Other				24,584	892,751
Due from Federal, State and other governmental units		325,840			
Due from other funds					
Total assets	<u>\$ 6,810,395</u>	<u>325,840</u>	<u>15,361,080</u>	<u>142,187</u>	<u>6,559,022</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 6,768	325,840	119,461		420,168
Accrued payroll					
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds			55,000		
Advances payable to other funds					
Deferred revenue		17,066			
Retainage payable			40,454		
Other liabilities					
Total liabilities	<u>6,768</u>	<u>342,906</u>	<u>214,915</u>	<u>-</u>	<u>420,168</u>
Fund balances					
Reserved for encumbrances	433,380		1,128,653		
Reserved for grant programs					
Reserved for debt service					
Reserved for prepaids					586,066
Reserved for employee benefits					
Unreserved					
Designated for capital projects					
Undesignated	6,370,247	(17,066)	14,017,512	142,187	5,552,788
Total fund balances	<u>6,803,627</u>	<u>(17,066)</u>	<u>15,146,165</u>	<u>142,187</u>	<u>6,138,854</u>
	<u>\$ 6,810,395</u>	<u>325,840</u>	<u>15,361,080</u>	<u>142,187</u>	<u>6,559,022</u>

COMBINING BALANCE SHEET

Year Ended November 30, 2009

	Special Revenue				
	Emergency Telephone System Board Wireless Surcharge	Housing Authority - Family Self-Sufficiency	U.S. Department of Justice	Com Ed Rate Relief Program	Models For Change Initiative
ASSETS					
Cash					
Demand deposits	\$ 25,375,601	42,181	623,926	10,286	89,550
Certificates of deposit					
Investments					
Receivables					
Taxes					
Interest					
Other	786,274				157,625
Due from Federal, State and other governmental units		37,592	72,057		
Due from other funds					
Total assets	<u>\$ 26,161,875</u>	<u>79,773</u>	<u>695,983</u>	<u>10,286</u>	<u>247,175</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$	758	13,606	308	6,415
Accrued payroll		3,530	855	1,583	
Accrued compensated absences - current					
Due to Federal, State and other governmental units					2,501
Due to other funds			17,754		70
Advances payable to other funds					
Deferred revenue					
Retainage payable					
Other liabilities					
Total liabilities	<u>-</u>	<u>4,288</u>	<u>32,215</u>	<u>1,891</u>	<u>8,986</u>
Fund balances					
Reserved for encumbrances					
Reserved for grant programs		75,485	663,768	8,395	238,189
Reserved for debt service					
Reserved for prepaids					
Reserved for employee benefits					
Unreserved					
Designated for capital projects					
Undesignated	26,161,875				
Total fund balances	<u>26,161,875</u>	<u>75,485</u>	<u>663,768</u>	<u>8,395</u>	<u>238,189</u>
	<u>\$ 26,161,875</u>	<u>79,773</u>	<u>695,983</u>	<u>10,286</u>	<u>247,175</u>

COMBINING BALANCE SHEET

Year Ended November 30, 2009

	Special Revenue				
	Convalescent Center Foundation Grant	Family Violence Coordinating Council	Illinois Motor Vehicles BATTLE	Tobacco Enforcement Program	Coroner's Certificate Fee
ASSETS					
Cash					
Demand deposits	\$ 6,155	541	37,583	6,964	
Certificates of deposit					
Investments					
Receivables					
Taxes					
Interest					
Other					
Due from Federal, State and other governmental units		1,423	61,401		
Due from other funds					
Total assets	<u>\$ 6,155</u>	<u>1,964</u>	<u>98,984</u>	<u>6,964</u>	<u>-</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 21	1,964	59,314	1,249	
Accrued payroll	268			1,967	
Accrued compensated absences - current					
Due to Federal, State and other governmental units			79		
Due to other funds				150	
Advances payable to other funds					
Deferred revenue					
Retainage payable					
Other liabilities					
Total liabilities	<u>289</u>	<u>1,964</u>	<u>59,393</u>	<u>3,366</u>	<u>-</u>
Fund balances					
Reserved for encumbrances					
Reserved for grant programs	5,866		39,591	3,598	
Reserved for debt service					
Reserved for prepaids					
Reserved for employee benefits					
Unreserved					
Designated for capital projects					
Undesignated					
Total fund balances	<u>5,866</u>	<u>-</u>	<u>39,591</u>	<u>3,598</u>	<u>-</u>
	<u>\$ 6,155</u>	<u>1,964</u>	<u>98,984</u>	<u>6,964</u>	<u>-</u>

COMBINING BALANCE SHEET

Year Ended November 30, 2009

	Special Revenue			
	Illinois Department of Veterans Affairs Medical Assistance	Department of Human Services	State Board of Elections Help America Vote Act	HRSA Convalescent Center, College of DuPage Health Education Center
ASSETS				
Cash				
Demand deposits	\$ 8,439	34,609		
Certificates of deposit				
Investments				
Receivables				
Taxes				
Interest				
Other				
Due from Federal, State and other governmental units		666		25,376
Due from other funds				
Total assets	<u>\$ 8,439</u>	<u>35,275</u>	<u>-</u>	<u>25,376</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 5,015	13,125		
Accrued payroll		6,376		
Accrued compensated absences - current				
Due to Federal, State and other governmental units		348		
Due to other funds				25,376
Advances payable to other funds				
Deferred revenue				
Retainage payable				
Other liabilities				
Total liabilities	<u>5,015</u>	<u>19,849</u>	<u>-</u>	<u>25,376</u>
Fund balances				
Reserved for encumbrances				
Reserved for grant programs	3,424	15,426		
Reserved for debt service				
Reserved for prepaids				
Reserved for employee benefits				
Unreserved				
Designated for capital projects				
Undesignated				
Total fund balances	<u>3,424</u>	<u>15,426</u>	<u>-</u>	<u>-</u>
	<u>\$ 8,439</u>	<u>35,275</u>	<u>-</u>	<u>25,376</u>

COMBINING BALANCE SHEET

Year Ended November 30, 2009

	Special Revenue				
	Transportation Research and Analysis Computing Center	Naperville Home Accessibility	Illinois Medical Emergency Response Team	FEMA Cooperating Technical Partnership	Energy Efficiency and Conservation Block Grant
ASSETS					
Cash					
Demand deposits	\$	10,706			
Certificates of deposit					
Investments					
Receivables					
Taxes					
Interest					
Other					
Due from Federal, State and other governmental units	20,000			429,298	315
Due from other funds					
Total assets	\$ 20,000	10,706	-	429,298	315
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$			209,121	23
Accrued payroll					116
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds	20,000			220,177	176
Advances payable to other funds					
Deferred revenue					
Retainage payable					
Other liabilities					
Total liabilities	20,000	-	-	429,298	315
Fund balances					
Reserved for encumbrances					
Reserved for grant programs		10,706			
Reserved for debt service					
Reserved for prepaids					
Reserved for employee benefits					
Unreserved					
Designated for capital projects					
Undesignated					
Total fund balances	-	10,706	-	-	-
	\$ 20,000	10,706	-	429,298	315

COMBINING BALANCE SHEET

Year Ended November 30, 2009

	Special Revenue				
	FTA Job Access and Reverse Commute Program	Naperville Weatherization Grant	National Children's Alliance Program	DuPage River Restoration Grant	Illinois Emergency Management Agency
ASSETS					
Cash					
Demand deposits	\$	15,784			
Certificates of deposit					
Investments					
Receivables					
Taxes					
Interest					
Other					
Due from Federal, State and other governmental units	114,416	5,000	5,000	45,752	69,585
Due from other funds					
Total assets	<u>\$ 114,416</u>	<u>20,784</u>	<u>5,000</u>	<u>45,752</u>	<u>69,585</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$	9,990		3,253	1,951
Accrued payroll					265
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds	114,416		5,000		67,369
Advances payable to other funds					
Deferred revenue				32,552	
Retainage payable				453	
Other liabilities					
Total liabilities	<u>114,416</u>	<u>9,990</u>	<u>5,000</u>	<u>36,258</u>	<u>69,585</u>
Fund balances					
Reserved for encumbrances					
Reserved for grant programs		10,794		9,494	
Reserved for debt service					
Reserved for prepaids					
Reserved for employee benefits					
Unreserved					
Designated for capital projects					
Undesignated					
Total fund balances	<u>-</u>	<u>10,794</u>	<u>-</u>	<u>9,494</u>	<u>-</u>
	<u>\$ 114,416</u>	<u>20,784</u>	<u>5,000</u>	<u>45,752</u>	<u>69,585</u>

COMBINING BALANCE SHEET

Year Ended November 30, 2009

	Special Revenue			
	Illinois Attorney General's Office - Violent Crime Victims Assistance	Illinois Department of Commerce and Economic Opportunity	Community Development Act	HUD Supportive Housing Grant
ASSETS				
Cash				
Demand deposits	\$ 5,775	104,699	285,979	
Certificates of deposit				
Investments				
Receivables				
Taxes				
Interest				
Other				
Due from Federal, State and other governmental units		7,836,240	8,613,653	2,322
Due from other funds		7,027		
Total assets	<u>\$ 5,775</u>	<u>7,947,966</u>	<u>8,899,632</u>	<u>2,322</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable		561,692	496,571	427
Accrued payroll	\$ 2,311	94,104	23,477	1,803
Accrued compensated absences - current		663	1,622	
Due to Federal, State and other governmental units		106,920	171,201	
Due to other funds		516,230	429	92
Advances payable to other funds				
Deferred revenue		5,626,351	8,035,626	
Retainage payable		99,082		
Other liabilities				
Total liabilities	<u>2,311</u>	<u>7,005,042</u>	<u>8,728,926</u>	<u>2,322</u>
Fund balances				
Reserved for encumbrances				
Reserved for grant programs	3,464	942,924	170,706	
Reserved for debt service				
Reserved for prepaids				
Reserved for employee benefits				
Unreserved				
Designated for capital projects				
Undesignated				
Total fund balances	<u>3,464</u>	<u>942,924</u>	<u>170,706</u>	<u>-</u>
	<u>\$ 5,775</u>	<u>7,947,966</u>	<u>8,899,632</u>	<u>2,322</u>

COMBINING BALANCE SHEET

Year Ended November 30, 2009

	Special Revenue			
	HUD Neighborhood Stabilization Program	HUD Homeless Management Information System	Area Agency on Aging	Illinois Department of Healthcare and Family Services
ASSETS				
Cash				
Demand deposits	\$ 89,939			58,951
Certificates of deposit				
Investments				
Receivables				
Taxes				
Interest				
Other				
Due from Federal, State and other governmental units	2,688,545	9,402	383,725	876,094
Due from other funds			100,000	
Total assets	\$ 2,778,484	9,402	483,725	935,045
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 313,451	810	75,340	478,137
Accrued payroll	1,325	1,485	87,473	57,550
Accrued compensated absences - current				1,237
Due to Federal, State and other governmental units			3,404	11,136
Due to other funds		7,107	181,645	191,320
Advances payable to other funds				
Deferred revenue	2,377,445			
Retainage payable				
Other liabilities				
Total liabilities	2,692,221	9,402	347,862	739,380
Fund balances				
Reserved for encumbrances				
Reserved for grant programs	86,263		135,863	195,665
Reserved for debt service				
Reserved for prepaids				
Reserved for employee benefits				
Unreserved				
Designated for capital projects				
Undesignated				
Total fund balances	86,263	-	135,863	195,665
	\$ 2,778,484	9,402	483,725	935,045

DUPAGE COUNTY, ILLINOIS

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COMBINING BALANCE SHEET

Year Ended November 30, 2009

	Special Revenue		
	Children's Advocacy Services	Illinois Criminal Justice Authority	Special Revenue Total
ASSETS			
Cash			
Demand deposits	\$	65,987	75,916,228
Certificates of deposit			19,520,000
Investments			
Receivables			
Taxes			23,511,579
Interest			2,442
Other			1,861,234
Due from Federal, State and other governmental units	27,493	6,896	26,682,111
Due from other funds		6,795	3,987,878
			<u>151,481,472</u>
Total assets	<u>\$ 27,493</u>	<u>79,678</u>	<u>151,481,472</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$	2,504	7,709,076
Accrued payroll	4,727	10,487	914,610
Accrued compensated absences - current			24,691
Due to Federal, State and other governmental units		13,593	2,088,824
Due to other funds	22,766	4,078	5,252,186
Advances payable to other funds			
Deferred revenue			39,194,849
Retainage payable			570,361
Other liabilities			960,944
			<u>56,715,541</u>
Total liabilities	<u>27,493</u>	<u>30,662</u>	<u>56,715,541</u>
Fund balances			
Reserved for encumbrances			18,354,826
Reserved for grant programs		49,016	2,668,637
Reserved for debt service			
Reserved for prepaids			586,066
Reserved for employee benefits			8,304,542
Unreserved			
Designated for capital projects			
Undesignated			64,851,860
			<u>94,765,931</u>
Total fund balances	<u>-</u>	<u>49,016</u>	<u>94,765,931</u>
	<u>\$ 27,493</u>	<u>79,678</u>	<u>151,481,472</u>

COMBINING BALANCE SHEET

Year Ended November 30, 2009

	Debt Service				
	Special Service Area Bonds Water System/ Sanitary Sewer Projects	1993 General Obligation Bonds - Jail Project	1993 General Obligation Bonds - Stormwater Project	2001 General Obligation Bonds - Drainage Project	2001 General Obligation Bonds - Stormwater Project
ASSETS					
Cash					
Demand deposits	\$ 907,715	657,203	943,309	1,513,626	1,191,175
Certificates of deposit					
Investments					
Receivables					
Taxes	677,243			314,780	
Interest					
Other					
Due from Federal, State and other governmental units					
Due from other funds					
Total assets	<u>\$ 1,584,958</u>	<u>657,203</u>	<u>943,309</u>	<u>1,828,406</u>	<u>1,191,175</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$				
Accrued payroll					
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds					
Advances payable to other funds					
Deferred revenue	672,023			104,302	
Retainage payable					
Other liabilities					
Total liabilities	<u>672,023</u>	<u>-</u>	<u>-</u>	<u>104,302</u>	<u>-</u>
Fund balances					
Reserved for encumbrances					
Reserved for grant programs					
Reserved for debt service	912,935	657,203	943,309	1,724,104	1,191,175
Reserved for prepaids					
Reserved for employee benefits					
Unreserved					
Designated for capital projects					
Undesignated					
Total fund balances	<u>912,935</u>	<u>657,203</u>	<u>943,309</u>	<u>1,724,104</u>	<u>1,191,175</u>
	<u>\$ 1,584,958</u>	<u>657,203</u>	<u>943,309</u>	<u>1,828,406</u>	<u>1,191,175</u>

COMBINING BALANCE SHEET

Year Ended November 30, 2009

	Debt Service				
	2001 Transportation Revenue Bonds	2001 Certificates of Indebtedness	2002 General Obligation Refunding Bonds - Jail Project	2002 General Obligation Refunding Bonds - Stormwater Project	2005 General Obligation Refunding Bonds - Drainage Project
ASSETS					
Cash					
Demand deposits	\$		2,179,767	3,127,768	1,121,764
Certificates of deposit					
Investments	6,018,309				
Receivables					
Taxes					195,731
Interest					
Other					
Due from Federal, State and other governmental units	531,492				
Due from other funds					
Total assets	<u>\$ 6,549,801</u>	<u>-</u>	<u>2,179,767</u>	<u>3,127,768</u>	<u>1,317,495</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$				
Accrued payroll					
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds					
Advances payable to other funds					
Deferred revenue					65,174
Retainage payable					
Other liabilities					
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>65,174</u>
Fund balances					
Reserved for encumbrances					
Reserved for grant programs					
Reserved for debt service	6,549,801		2,179,767	3,127,768	1,252,321
Reserved for prepaids					
Reserved for employee benefits					
Unreserved					
Designated for capital projects					
Undesignated					
Total fund balances	<u>6,549,801</u>	<u>-</u>	<u>2,179,767</u>	<u>3,127,768</u>	<u>1,252,321</u>
	<u>\$ 6,549,801</u>	<u>-</u>	<u>2,179,767</u>	<u>3,127,768</u>	<u>1,317,495</u>

COMBINING BALANCE SHEET

Year Ended November 30, 2009

	Debt Service			Debt Service Total
	2005 Transportation Revenue Refunding Bonds	2006 Limited Tax General Obligation Refunding Bonds - Courthouse Project	2006 General Obligation Refunding Bonds - Stormwater Project	
ASSETS				
Cash				
Demand deposits	\$ 6,791		467,181	12,116,299
Certificates of deposit				
Investments	7,733,228	2,621,208		16,372,745
Receivables				
Taxes		3,756,286		4,944,040
Interest				
Other				
Due from Federal, State and other governmental units	368,913			900,405
Due from other funds				
Total assets	<u>\$ 8,108,932</u>	<u>6,377,494</u>	<u>467,181</u>	<u>34,333,489</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$			
Accrued payroll				
Accrued compensated absences - current				
Due to Federal, State and other governmental units				
Due to other funds				
Advances payable to other funds				
Deferred revenue		3,686,210		4,527,709
Retainage payable				
Other liabilities				
Total liabilities	<u>-</u>	<u>3,686,210</u>	<u>-</u>	<u>4,527,709</u>
Fund balances				
Reserved for encumbrances				
Reserved for grant programs				
Reserved for debt service	8,108,932	2,691,284	467,181	29,805,780
Reserved for prepaids				
Reserved for employee benefits				
Unreserved				
Designated for capital projects				
Undesignated				
Total fund balances	<u>8,108,932</u>	<u>2,691,284</u>	<u>467,181</u>	<u>29,805,780</u>
	<u>\$ 8,108,932</u>	<u>6,377,494</u>	<u>467,181</u>	<u>34,333,489</u>

COMBINING BALANCE SHEET

Year Ended November 30, 2009

	Capital Projects				
	2001 Courthouse Bond Project	Special Service Area #14 Expansion	2001 Drainage Bond Project	2001 Stormwater Bond Project	2005 Drainage Bond Project
ASSETS					
Cash					
Demand deposits	\$ 236,820	23,947	1,263,010	791,982	16,058
Certificates of deposit					
Investments					
Receivables					
Taxes		24,050			
Interest					
Other					
Due from Federal, State and other governmental units					
Due from other funds					
Total assets	<u>\$ 236,820</u>	<u>47,997</u>	<u>1,263,010</u>	<u>791,982</u>	<u>16,058</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$		68,282	3,347	
Accrued payroll					
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds					
Advances payable to other funds		43,968			
Deferred revenue		23,715			
Retainage payable				8,382	
Other liabilities					
Total liabilities	<u>-</u>	<u>67,683</u>	<u>68,282</u>	<u>11,729</u>	<u>-</u>
Fund balances					
Reserved for encumbrances				114,492	
Reserved for grant programs					
Reserved for debt service					
Reserved for prepaids					
Reserved for employee benefits					
Unreserved					
Designated for capital projects	236,820		1,194,728	665,761	16,058
Undesignated		(19,686)			
Total fund balances	<u>236,820</u>	<u>(19,686)</u>	<u>1,194,728</u>	<u>780,253</u>	<u>16,058</u>
	<u>\$ 236,820</u>	<u>47,997</u>	<u>1,263,010</u>	<u>791,982</u>	<u>16,058</u>

COMBINING BALANCE SHEET

Year Ended November 30, 2009

ASSETS	2006 Courthouse Bond Project	County Capital Improvement, Repair, or Replacement	Special Service Area #34 Hobson Valley	Capital Projects Total
Cash				
Demand deposits	\$	908,058	162,082	3,401,957
Certificates of deposit				
Investments	27,811			27,811
Receivable:				
Taxes				24,050
Interest				
Other				
Due from Federal, State and other governmental units				
Due from other funds				
Total assets	<u>\$ 27,811</u>	<u>908,058</u>	<u>162,082</u>	<u>3,453,818</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$	737,041		808,670
Accrued payroll				
Accrued compensated absences - current				
Due to Federal, State and other governmental units				
Due to other funds				
Advances payable to other funds				43,968
Deferred revenue				23,715
Retainage payable		45,642		54,024
Other liabilities				
Total liabilities	<u>-</u>	<u>782,683</u>	<u>-</u>	<u>930,377</u>
Fund balances				
Reserved for encumbrances	2,514			117,006
Reserved for grant programs				
Reserved for debt service				
Reserved for prepaids				
Reserved for employee benefits				
Unreserved				
Designated for capital projects	25,297	125,375	162,082	2,426,121
Undesignated				(19,686)
Total fund balances	<u>27,811</u>	<u>125,375</u>	<u>162,082</u>	<u>2,523,441</u>
	<u>\$ 27,811</u>	<u>908,058</u>	<u>162,082</u>	<u>3,453,818</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2009

	Total Nonmajor Governmental Funds
ASSETS	
Cash	
Demand deposits	\$ 91,434,484
Certificates of deposit	19,520,000
Investments	16,400,556
Receivable:	
Taxes	28,479,669
Interest	2,442
Other	1,861,234
Due from Federal, State and other governmental units	27,582,516
Due from other funds	<u>3,987,878</u>
Total assets	<u>\$ 189,268,779</u>
LIABILITIES AND FUND BALANCES	
Liabilities	
Accounts payable	\$ 8,517,746
Accrued payroll	914,610
Accrued compensated absences - current	24,691
Due to Federal, State and other governmental units	2,088,824
Due to other funds	5,252,186
Advances payable to other funds	43,968
Deferred revenue	43,746,273
Retainage payable	624,385
Other liabilities	<u>960,944</u>
Total liabilities	<u>62,173,627</u>
Fund balances	
Reserved for encumbrances	18,471,832
Reserved for grant programs	2,668,637
Reserved for debt service	29,805,780
Reserved for prepaids	586,066
Reserved for employee benefits	8,304,542
Unreserved	
Designated for capital projects	2,426,121
Undesignated reported in special revenue funds	64,851,860
Undesignated reported in capital projects funds	<u>(19,686)</u>
Total fund balances	<u>127,095,152</u>
	<u>\$ 189,268,779</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2009

	Special Revenue				
	Health Department IMRF	Health Department FICA	Health Department Contingency	Stormwater Drainage	Illinois Municipal Retirement
Revenues					
Taxes					
Property	\$ 2,300,722	2,186,471		8,528,443	5,185,721
Sales					
Other					
Intergovernmental				1,942,458	403,028
Court fees and fines					
Fees, licenses and permits				340,699	
Charges for services					
Investment income	17,287	13,931	3,917	35,612	3,495
Miscellaneous				22,027	
Total revenues	2,318,009	2,200,402	3,917	10,869,239	5,592,244
Expenditures					
Current					
General government					12,043,821
Health and public safety	2,265,874	2,135,399			
Highways, streets and bridges					
Public services					
Judicial					
Conservation and recreation					
Public works				5,305,751	
Total current expenditures	2,265,874	2,135,399	-	5,305,751	12,043,821
Capital outlays				948,403	
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	2,265,874	2,135,399	-	6,254,154	12,043,821
Excess (deficiency) of revenues over expenditures	52,135	65,003	3,917	4,615,085	(6,451,577)
Other financing sources (uses)					
Bonds issued					
Bond premium					
Transfers in				3,041,000	6,328,880
Transfers out				(7,200,000)	
Total other financing sources (uses)	-	-	-	(4,159,000)	6,328,880
Net change in fund balance	52,135	65,003	3,917	456,085	(122,697)
Fund balance					
December 1	2,833,918	2,327,273	578,336	6,215,452	1,518,451
November 30	\$ 2,886,053	2,392,276	582,253	6,671,537	1,395,754

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2009

	Special Revenue				
	Social Security	Court Document Storage	Welfare Fraud Forfeiture	Crime Laboratory	County Clerk Document Storage
Revenues					
Taxes					
Property	\$ 3,514,181				
Sales					
Other					
Intergovernmental					
Court fees and fines		2,630,109			
Fees, licenses and permits				60,265	35,887
Charges for services					
Investment income	2,107	2,919	255	188	501
Miscellaneous	408				
Total revenues	3,516,696	2,633,028	255	60,453	36,388
Expenditures					
Current					
General government	6,785,011				24,198
Health and public safety				25,412	
Highways, streets and bridges					
Public services			3,529		
Judicial		2,412,907			
Conservation and recreation					
Public works					
Total current expenditures	6,785,011	2,412,907	3,529	25,412	24,198
Capital outlays		320,693			
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	6,785,011	2,733,600	3,529	25,412	24,198
Excess (deficiency) of revenues over expenditures	(3,268,315)	(100,572)	(3,274)	35,041	12,190
Other financing sources (uses)					
Bonds issued					
Bond premium					
Transfers in	3,194,782				
Transfers out					
Total other financing sources (uses)	3,194,782	-	-	-	-
Net change in fund balance	(73,533)	(100,572)	(3,274)	35,041	12,190
Fund balance					
December 1	1,703,992	646,591	69,197	45,302	128,380
November 30	\$ 1,630,459	546,019	65,923	80,343	140,570

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2009

	Special Revenue				
	Arrestee's Medical Cost	Children's Waiting Room Fee	GIS Recorder	GIS Data Processing	Detention Variance Fee
Revenues					
Taxes					
Property	\$				
Sales					
Other					
Intergovernmental				629	
Court fees and fines					
Fees, licenses and permits	60,487	123,571	171,569	2,320,318	5,114
Charges for services					
Investment income	596	1,029	6,919	4,425	1,397
Miscellaneous					
Total revenues	61,083	124,600	178,488	2,325,372	6,511
Expenditures					
Current					
General government			527,460	2,806,544	
Health and public safety	39,418				
Highways, streets and bridges					
Public services					
Judicial		97,322			
Conservation and recreation					
Public works					8,657
Total current expenditures	39,418	97,322	527,460	2,806,544	8,657
Capital outlays			31,672	234,070	
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	39,418	97,322	559,132	3,040,614	8,657
Excess (deficiency) of revenues over expenditures	21,665	27,278	(380,644)	(715,242)	(2,146)
Other financing sources (uses)					
Bonds issued					
Bond premium					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	21,665	27,278	(380,644)	(715,242)	(2,146)
Fund balance					
December 1	152,794	261,682	1,242,666	1,073,581	376,994
November 30	\$ 174,459	288,960	862,022	358,339	374,848

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2009

	Special Revenue				
	Emergency Deployment Reimbursement	Sheriff's Basic Correctional Officer Training Fund	Economic Development and Planning	County Cash Bond Account	Neutral Site Custody Exchange
Revenues					
Taxes					
Property	\$				
Sales					
Other					
Intergovernmental			258,339		
Court fees and fines					
Fees, licenses and permits			1,709,017		329,352
Charges for services		250,584	664		
Investment income		171	2,521	12,907	684
Miscellaneous	25		44,712		1,175
Total revenues	25	250,755	2,015,253	12,907	331,211
Expenditures					
Current					
General government					
Health and public safety		214,597			
Highways, streets and bridges					
Public services			3,443,426		
Judicial					249,346
Conservation and recreation					
Public works					
Total current expenditures	-	214,597	3,443,426	-	249,346
Capital outlays			26,309		
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	-	214,597	3,469,735	-	249,346
Excess (deficiency) of revenues over expenditures	25	36,158	(1,454,482)	12,907	81,865
Other financing sources (uses)					
Bonds issued					
Bond premium					
Transfers in			1,500,000		
Transfers out					
Total other financing sources (uses)	-	-	1,500,000	-	-
Net change in fund balance	25	36,158	45,518	12,907	81,865
Fund balance					
December 1		32,522	(506,629)	258,627	157,169
November 30	\$ 25	68,680	(461,111)	271,534	239,034

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2009

	Special Revenue				
	Sheriff's Police Vehicle	Rental Housing Support Fund	Circuit Clerk Operations and Administration	Youth Home	Drug Court and MICAP
Revenues					
Taxes					
Property	\$			1,928,543	
Sales					
Other					
Intergovernmental				1,024,867	
Court fees and fines			269,303		530,334
Fees, licenses and permits	36,222				
Charges for services					
Investment income	301	537	946	131	1,902
Miscellaneous				20,943	
Total revenues	36,523	537	270,249	2,974,484	532,236
Expenditures					
Current					
General government					
Health and public safety	2,485				
Highways, streets and bridges					
Public services		4,842			
Judicial			108,658	3,805,552	614,971
Conservation and recreation					
Public works					
Total current expenditures	2,485	4,842	108,658	3,805,552	614,971
Capital outlays					
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	2,485	4,842	108,658	3,805,552	614,971
Excess (deficiency) of revenues over expenditures	34,038	(4,305)	161,591	(831,068)	(82,735)
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Bonds issued					
Bond premium					
Transfers in		343,561		154,210	
Transfers out					
Total other financing sources (uses)	-	343,561	-	154,210	-
Net change in fund balance	34,038	339,256	161,591	(676,858)	(82,735)
Fund balance					
December 1	70,775	-	197,105	(387,447)	488,015
November 30	\$ 104,813	339,256	358,696	(1,064,305)	405,280

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2009

	Special Revenue				
	Historical Museum	Highway Motor Fuel Tax	Animal Control Act	Law Library	Probation Services
Revenues					
Taxes					
Property	\$				
Sales					
Other		1,821,272			
Intergovernmental		8,388,457			
Court fees and fines					
Fees, licenses and permits			1,274,116	535,506	631,522
Charges for services			348,927	13,448	
Investment income		76,882	3,735	3,294	14,706
Miscellaneous	2,145		50,621	157	376,288
Total revenues	2,145	10,286,611	1,677,399	552,405	1,022,516
Expenditures					
Current					
General government			1,593,234		
Health and public safety					
Highways, streets and bridges		277,438			
Public services					
Judicial				386,220	773,837
Conservation and recreation					
Public works					
Total current expenditures	-	277,438	1,593,234	386,220	773,837
Capital outlays		9,811,742	60,060		161,163
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	-	10,089,180	1,653,294	386,220	935,000
Excess (deficiency) of revenues over expenditures	2,145	197,431	24,105	166,185	87,516
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Bonds issued					
Bond premium					
Transfers in	81,072	128,249			
Transfers out		(65,000)			(154,210)
Total other financing sources (uses)	81,072	63,249	-	-	(154,210)
Net change in fund balance	83,217	260,680	24,105	166,185	(66,694)
Fund balance					
December 1	(83,217)	11,989,234	1,157,956	842,323	3,200,990
November 30	\$ -	12,249,914	1,182,061	1,008,508	3,134,296

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2009

	Special Revenue				
	Tax Sale Automation	Recorder Document Storage	Court Automation	Environment Related Public Works Project	Environmental Education Issues
Revenues					
Taxes					
Property	\$				
Sales					
Other					
Intergovernmental					
Court fees and fines			2,646,855		
Fees, licenses and permits	84,373	534,801			
Charges for services					
Investment income	2,479	1,739	1,879	1,068	2
Miscellaneous	32,516				
Total revenues	119,368	536,540	2,648,734	1,068	2
Expenditures					
Current					
General government	41,183	615,895			
Health and public safety					
Highways, streets and bridges					
Public services					
Judicial			2,051,311		
Conservation and recreation					
Public works					
Total current expenditures	41,183	615,895	2,051,311	-	-
Capital outlays		8,040	974,549		
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	41,183	623,935	3,025,860	-	-
Excess (deficiency) of revenues over expenditures	78,185	(87,395)	(377,126)	1,068	2
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Bonds issued					
Bond premium					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	78,185	(87,395)	(377,126)	1,068	2
Fund balance					
December 1	495,094	516,749	520,272	287,824	483
November 30	\$ 573,279	429,354	143,146	288,892	485

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2009

	Special Revenue				
	Highway Impact Fees	Township Project Reimbursement Fund	Wetland Mitigation	Child Support Maintenance	Emergency Telephone System Board
Revenues					
Taxes					
Property	\$				
Sales					
Other					3,026,136
Intergovernmental		308,774			
Court fees and fines					
Fees, licenses and permits	435,442		784,306	234,841	
Charges for services					
Investment income	40,328		125,340	232	46,985
Miscellaneous				10,296	12,575
Total revenues	475,770	308,774	909,646	245,369	3,085,696
Expenditures					
Current					
General government		308,774			
Health and public safety					3,380,070
Highways, streets and bridges	191,236				
Public services					
Judicial				193,457	
Conservation and recreation					
Public works			196,462		
Total current expenditures	191,236	308,774	196,462	193,457	3,380,070
Capital outlays	2,319,657	17,066	1,024,217		471,457
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	2,510,893	325,840	1,220,679	193,457	3,851,527
Excess (deficiency) of revenues over expenditures	(2,035,123)	(17,066)	(311,033)	51,912	(765,831)
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Bonds issued					
Bond premium					
Transfers in	65,000				
Transfers out					
Total other financing sources (uses)	65,000	-	-	-	-
Net change in fund balance	(1,970,123)	(17,066)	(311,033)	51,912	(765,831)
Fund balance					
December 1	8,773,750		15,457,198	90,275	6,904,685
November 30	\$ 6,803,627	(17,066)	15,146,165	142,187	6,138,854

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2009

	Special Revenue				
	Emergency Telephone System Board Wireless Surcharge	Housing Authority - Family Self-Sufficiency	U.S. Department of Justice	Com Ed Rate Relief Program	Models For Change Initiative
Revenues					
Taxes					
Property	\$				
Sales					
Other	5,532,191				
Intergovernmental		73,486	778,758		
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income	212,830	293		35	
Miscellaneous				38,802	354,089
Total revenues	5,745,021	73,779	778,758	38,837	354,089
Expenditures					
Current					
General government					
Health and public safety	375,089		216,363		115,900
Highways, streets and bridges					
Public services		79,195		30,442	
Judicial					
Conservation and recreation					
Public works					
Total current expenditures	375,089	79,195	216,363	30,442	115,900
Capital outlays			77,355		
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	375,089	79,195	293,718	30,442	115,900
Excess (deficiency) of revenues over expenditures	5,369,932	(5,416)	485,040	8,395	238,189
Other financing sources (uses)					
Bonds issued					
Bond premium					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	5,369,932	(5,416)	485,040	8,395	238,189
Fund balance					
December 1	20,791,943	80,901	178,728		
November 30	\$ 26,161,875	75,485	663,768	8,395	238,189

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2009

	Special Revenue				
	Convalescent Center Foundation Grant	Family Violence Coordinating Council	Illinois Motor Vehicle BATTLE	Tobacco Enforcement Program	Coroner's Certificate Fee
Revenues					
Taxes					
Property	\$				
Sales					
Other					
Intergovernmental	13,569	19,162	472,294	11,473	5,980
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income			403		
Miscellaneous			5,500		
Total revenues	13,569	19,162	478,197	11,473	5,980
Expenditures					
Current					
General government					
Health and public safety	7,703		438,606	7,875	5,980
Highways, streets and bridges					
Public services					
Judicial		19,162			
Conservation and recreation					
Public works					
Total current expenditures	7,703	19,162	438,606	7,875	5,980
Capital outlays					
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	7,703	19,162	438,606	7,875	5,980
Excess (deficiency) of revenues over expenditures	5,866	-	39,591	3,598	-
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Bonds issued					
Bond premium					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	5,866	-	39,591	3,598	-
Fund balance					
December 1					
November 30	\$ 5,866	-	39,591	3,598	-

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2009

	Special Revenue			
	Illinois Department of Veterans' Affairs Medical Assistance	Department of Human Services	State Board of Elections Help America Vote Act	HRSA Convalescent Center, College of DuPage Health Education Center Program
Revenues				
Taxes				
Property	\$			
Sales				
Other				
Intergovernmental	31,143	347,054		102,669
Court fees and fines				
Fees, licenses and permits				
Charges for services				
Investment income		239		
Miscellaneous		23,135		
Total revenues	31,143	370,428	-	102,669
Expenditures				
Current				
General government				
Health and public safety	27,719			23,510
Highways, streets and bridges				
Public services		355,002	6,725	
Judicial				
Conservation and recreation				
Public works				
Total current expenditures	27,719	355,002	6,725	23,510
Capital outlays				79,159
Debt service				
Principal				
Interest				
Fiscal agent fees				
Total expenditures	27,719	355,002	6,725	102,669
Excess (deficiency) of revenues over expenditures	3,424	15,426	(6,725)	-
Other financing sources (uses)				
Payment to refunded bond escrow agent				
Bonds issued				
Bond premium				
Transfers in			6,725	
Transfers out				
Total other financing sources (uses)	-	-	6,725	-
Net change in fund balance	3,424	15,426	-	-
Fund balance				
December 1				
November 30	\$ 3,424	15,426	-	-

DUPAGE COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2009

	Special Revenue				
	Transportation Research and Analysis Computing Center	Naperville Home Accessibility	Illinois Medical Emergency Response Team	FEMA Cooperating Technical Partnership	Energy Efficiency and Conservation Block Grant
Revenues					
Taxes					
Property	\$				
Sales					
Other					
Intergovernmental	20,000	21,039	53,869	429,298	315
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income					
Miscellaneous	80,000				
Total revenues	100,000	21,039	53,869	429,298	315
Expenditures					
Current					
General government					
Health and public safety			53,869	429,298	
Highways, streets and bridges					
Public services	100,000	10,333			
Judicial					
Conservation and recreation					315
Public works					
Total current expenditures	100,000	10,333	53,869	429,298	315
Capital outlays					
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	100,000	10,333	53,869	429,298	315
Excess (deficiency) of revenues over expenditures	-	10,706	-	-	-
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Bonds issued					
Bond premium					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	-	10,706	-	-	-
Fund balance					
December 1					
November 30	\$ -	10,706	-	-	-

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2009

	Special Revenue				
	FTA Job Access and Reverse Commute Program	Naperville Weatherization Grant	National Children's Alliance Program	DuPage River Restoration Grant	Illinois Emergency Management Agency
Revenues					
Taxes					
Property	\$				
Sales					
Other					
Intergovernmental	167,235	39,286	10,000	214,195	332,159
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income					
Miscellaneous					
Total revenues	167,235	39,286	10,000	214,195	332,159
Expenditures					
Current					
General government					
Health and public safety	167,235				332,159
Highways, streets and bridges					
Public services		28,492			
Judicial			10,000		
Conservation and recreation				163,248	
Public works					
Total current expenditures	167,235	28,492	10,000	163,248	332,159
Capital outlays				41,453	
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	167,235	28,492	10,000	204,701	332,159
Excess (deficiency) of revenues over expenditures	-	10,794	-	9,494	-
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Bonds issued					
Bond premium					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	-	10,794	-	9,494	-
Fund balance					
December 1					
November 30	\$ -	10,794	-	9,494	-

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2009

	Special Revenue			
	Illinois Attorney General's Office - Violent Crime Victims Assistance	Illinois Department of Commerce and Economic Opportunity	Community Development Act	HUD Supportive Housing Grant
Revenues				
Taxes				
Property	\$			
Sales				
Other				
Intergovernmental	56,177	7,958,564	5,357,407	35,908
Court fees and fines				
Fees, licenses and permits				
Charges for services				
Investment income		829		
Miscellaneous		91,191	1,171,113	
Total revenues	56,177	8,050,584	6,528,520	35,908
Expenditures				
Current				
General government				
Health and public safety				
Highways, streets and bridges				
Public services		6,945,721	6,828,582	35,908
Judicial	52,713			
Conservation and recreation				
Public works				
Total current expenditures	52,713	6,945,721	6,828,582	35,908
Capital outlays		337,231		
Debt service				
Principal				
Interest				
Fiscal agent fees				
Total expenditures	52,713	7,282,952	6,828,582	35,908
Excess (deficiency) of revenues over expenditures	3,464	767,632	(300,062)	-
Other financing sources (uses)				
Payment to refunded bond escrow agent				
Bonds issued				
Bond premium				
Transfers in		7,027		
Transfers out				
Total other financing sources (uses)	-	7,027	-	-
Net change in fund balance	3,464	774,659	(300,062)	-
Fund balance				
December 1		168,265	470,768	
November 30	\$ 3,464	942,924	170,706	-

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2009

	Special Revenue			
	HUD Neighborhood Stabilization Program	HUD Homeless Management Information System	Area Agency on Aging	Illinois Department of Healthcare and Family Services
Revenues				
Taxes				
Property	\$			
Sales				
Other				
Intergovernmental	2,798,993	164,270	3,113,372	9,147,639
Court fees and fines				
Fees, licenses and permits				
Charges for services				
Investment income				
Miscellaneous		17,869	204,880	4,926
Total revenues	2,798,993	182,139	3,318,252	9,152,565
Expenditures				
Current				
General government				
Health and public safety				
Highways, streets and bridges				
Public services	2,712,730	175,112	3,142,496	8,901,939
Judicial				
Conservation and recreation				
Public works				
Total current expenditures	2,712,730	175,112	3,142,496	8,901,939
Capital outlays			39,893	54,961
Debt service				
Principal				
Interest				
Fiscal agent fees				
Total expenditures	2,712,730	175,112	3,182,389	8,956,900
Excess (deficiency) of revenues over expenditures	86,263	7,027	135,863	195,665
Other financing sources (uses)				
Payment to refunded bond escrow agent				
Bonds issued				
Bond premium				
Transfers in				
Transfers out		(7,027)		
Total other financing sources (uses)	-	(7,027)	-	-
Net change in fund balance	86,263	-	135,863	195,665
Fund balance				
December 1				
November 30	\$ 86,263	-	135,863	195,665

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2009

	Special Revenue		
	Children's Advocacy Services	Illinois Criminal Justice Information Authority	Special Revenue Total
Revenues			
Taxes			
Property	\$		23,644,081
Sales			10,379,599
Other			44,533,387
Intergovernmental	64,586	366,935	6,076,601
Court fees and fines			9,707,408
Fees, licenses and permits			613,623
Charges for services			647,976
Investment income			2,636,927
Miscellaneous		71,534	
Total revenues	64,586	438,469	98,239,602
Expenditures			
Current			
General government			24,746,120
Health and public safety		371,314	10,635,875
Highways, streets and bridges			468,674
Public services	64,586		32,869,060
Judicial			10,775,456
Conservation and recreation			163,563
Public works			5,510,870
Total current expenditures	64,586	371,314	85,169,618
Capital outlays		18,139	17,057,289
Debt service			
Principal			
Interest			
Fiscal agent fees			
Total expenditures	64,586	389,453	102,226,907
Excess (deficiency) of revenues over expenditures	-	49,016	(3,987,305)
Other financing sources (uses)			
Payment to refunded bond escrow agent			
Bonds issued			
Bond premium			
Transfers in			14,850,506
Transfers out			(7,426,237)
Total other financing sources (uses)	-	-	7,424,269
Net change in fund balance	-	49,016	3,436,964
Fund balance			
December 1			91,328,967
November 30	\$ -	49,016	94,765,931

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2009

	Debt Service				
	Special Service Area Bonds Water System/ Sanitary Sewer Projects	1993 General Obligation Bonds - Jail Project	1993 General Obligation Bonds - Stormwater Project	2001 General Obligation Bonds - Drainage Project	2001 General Obligation Bonds - Stormwater Project
Revenues					
Taxes					
Property	\$ 677,138				
Sales				1,272,673	
Other					
Intergovernmental					
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income	626	5,512	7,912	11,197	8,648
Miscellaneous					
Total revenues	677,764	5,512	7,912	1,283,870	8,648
Expenditures					
Current					
General government	37,049				
Health and public safety					
Highways, streets and bridges					
Public services					
Judicial					
Conservation and recreation					
Public works					
Total current expenditures	37,049	-	-	-	-
Capital outlays					
Debt service					
Principal	420,000			855,000	1,075,000
Interest	322,848	1,302,840	1,872,920	435,657	159,168
Fiscal agent fees	1,851			500	175
Total expenditures	781,748	1,302,840	1,872,920	1,291,157	1,234,343
Excess (deficiency) of revenues over expenditures	(103,984)	(1,297,328)	(1,865,008)	(7,287)	(1,225,695)
Other financing sources (uses)					
Bonds issued	69,235				
Bonds premium					
Transfers in		1,280,000	1,840,000		1,225,000
Transfers out					
Total other financing sources (uses)	69,235	1,280,000	1,840,000	-	1,225,000
Net change in fund balance	(34,749)	(17,328)	(25,008)	(7,287)	(695)
Fund balance					
December 1	947,684	674,531	968,317	1,731,391	1,191,870
November 30	\$ 912,935	657,203	943,309	1,724,104	1,191,175

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2009

	Debt Service				
	2001 Transportation Revenue Bonds	2001 Certificates of Indebtedness	2002 General Obligation Refunding Bonds - Jail Project	2002 General Obligation Refunding Bonds - Stormwater Project	2005 General Obligation Refunding Bonds - Drainage Project
Revenues					
Taxes					
Property	\$				
Sales					782,992
Other					
Intergovernmental	6,076,813				
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income	15,005	60	15,870	22,906	7,914
Miscellaneous					
Total revenues	<u>6,091,818</u>	<u>60</u>	<u>15,870</u>	<u>22,906</u>	<u>790,906</u>
Expenditures					
Current					
General government					
Health and public safety					
Highways, streets and bridges					
Public services					
Judicial					
Conservation and recreation					
Public works					
Total current expenditures	-	-	-	-	-
Capital outlays					
Debt service					
Principal	5,485,000	345,000	1,870,000	2,735,000	85,000
Interest	771,313	15,525	469,000	648,275	701,790
Fiscal agent fees		211	350	350	350
Total expenditures	<u>6,256,313</u>	<u>360,736</u>	<u>2,339,350</u>	<u>3,383,625</u>	<u>787,140</u>
Excess (deficiency) of revenues over expenditures	<u>(164,495)</u>	<u>(360,676)</u>	<u>(2,323,480)</u>	<u>(3,360,719)</u>	<u>3,766</u>
Other financing sources (uses)					
Bonds issued					
Bond premium					
Transfers in	301,087	360,511	2,330,000	3,345,000	
Transfers out					
Total other financing sources (uses)	<u>301,087</u>	<u>360,511</u>	<u>2,330,000</u>	<u>3,345,000</u>	-
Net change in fund balance	136,592	(165)	6,520	(15,719)	3,766
Fund balance					
December 1	<u>6,413,209</u>	<u>165</u>	<u>2,173,247</u>	<u>3,143,487</u>	<u>1,248,555</u>
November 30	<u>\$ 6,549,801</u>	<u>-</u>	<u>2,179,767</u>	<u>3,127,768</u>	<u>1,252,321</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2009

	Debt Service			Debt Service Total
	2005 Transportation Revenue Refunding Bonds	2006 Limited Tax General Obligation Refunding Bonds Courthouse Project	2006 General Obligation Refunding Bonds - Stormwater Project	
Revenues				
Taxes				
Property	\$	3,729,117		4,406,255
Sales				2,055,665
Other				
Intergovernmental	4,426,951			10,503,764
Court fees and fines				
Fees, licenses and permits				
Charges for services				
Investment income	105,327	5,682	3,787	210,446
Miscellaneous				
Total revenues	4,532,278	3,734,799	3,787	17,176,130
Expenditures				
Current				
General government				37,049
Health and public safety				
Highways, streets and bridges				
Public services				
Judicial				
Conservation and recreation				
Public works				
Total current expenditures	-	-	-	37,049
Capital outlays				
Debt service				
Principal	225,000	1,155,000	115,000	14,365,000
Interest	4,195,888	2,502,310	689,963	14,087,497
Fiscal agent fees				3,787
Total expenditures	4,420,888	3,657,310	804,963	28,493,333
Excess (deficiency) of revenues over expenditures	111,390	77,489	(801,176)	(11,317,203)
Other financing sources (uses)				
Bonds issued				69,235
Bond premium				
Transfers in			790,000	11,471,598
Transfers out	(128,249)			(128,249)
Total other financing sources (uses)	(128,249)	-	790,000	11,412,584
Net change in fund balance	(16,859)	77,489	(11,176)	95,381
Fund balance				
December 1	8,125,791	2,613,795	478,357	29,710,399
November 30	\$ 8,108,932	2,691,284	467,181	29,805,780

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2009

	Capital Projects				
	2001 Courthouse Project	Special Service Area #14 Expansion	2001 Drainage Bond Project	2001 Stormwater Bond Project	2005 Drainage Bond Project
Revenues					
Taxes					
Property	\$	23,923			
Sales					
Other					
Intergovernmental			3,315		
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income	874	20	6,441	8,933	60
Miscellaneous			-		
Total revenues	874	23,943	9,756	8,933	60
Expenditures					
Current					
General government					
Health and public safety					
Highways, streets and bridges					
Public services					
Judicial					
Conservation and recreation					
Public works		3,345	358,704	81,874	
Total current expenditures	-	3,345	358,704	81,874	-
Capital outlays			299,085	1,233,043	
Debt service					
Principal					
Interest					
Costs of issuance					
Fiscal agent fees					
Total expenditures	-	3,345	657,789	1,314,917	-
Excess (deficiency) of revenues over expenditures	874	20,598	(648,033)	(1,305,984)	60
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Bonds issued					
Bond premium					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	874	20,598	(648,033)	(1,305,984)	60
Fund balance					
December 1	235,946	(40,284)	1,842,761	2,086,237	15,998
November 30	\$ 236,820	(19,686)	1,194,728	780,253	16,058

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2009

	Capital Projects			Capital Projects Total
	2006 Courthouse Bond Project	County Capital Improvement, Repair, or Replacement	Special Service Area #34 Hobson Valley	
Revenues				
Taxes				
Property	\$			23,923
Sales				
Other				
Intergovernmental				3,315
Court fees and fines				
Fees, licenses and permits				
Charges for services				
Investment income	715		1,228	18,271
Miscellaneous				
Total revenues	715	-	1,228	45,509
Expenditures				
Current				
General government				
Health and public safety				
Highways, streets and bridges				
Public services				
Judicial				
Conservation and recreation				
Public works		3,837,155	69,372	4,350,450
Total current expenditures	-	3,837,155	69,372	4,350,450
Capital outlays	72,936	3,537,470	1,599,667	6,742,201
Debt service				
Principal				
Interest				
Fiscal agent fees				
Total expenditures	72,936	7,374,625	1,669,039	11,092,651
Excess (deficiency) of revenues over expenditures	(72,221)	(7,374,625)	(1,667,811)	(11,047,142)
Other financing sources (uses)				
Payment to refunded bond escrow agent				
Bonds issued			1,815,765	1,815,765
Bond premium			14,128	14,128
Transfers in		7,500,000		7,500,000
Transfers out				
Total other financing sources (uses)	-	7,500,000	1,829,893	9,329,893
Net change in fund balance	(72,221)	125,375	162,082	(1,717,249)
Fund balance				
December 1	100,032			4,240,690
November 30	\$ 27,811	125,375	162,082	2,523,441

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2009

	Total Nonmajor Governmental Funds
Revenues	
Taxes	
Property	\$ 28,074,259
Sales	2,055,665
Other	10,379,599
Intergovernmental	55,040,466
Court fees and fines	6,076,601
Fees, licenses and permit	9,707,408
Charges for services	613,623
Investment income	876,693
Miscellaneous	2,636,927
Total revenues	<u>115,461,241</u>
Expenditures	
Current	
General government	24,783,169
Health and public safety	10,635,875
Highways, streets and bridges	468,674
Public services	32,869,060
Judicial	10,775,456
Conservation and recreation	163,563
Public works	9,861,320
Total current expenditures	<u>89,557,117</u>
Capital outlays	23,799,490
Debt service	
Principal	14,365,000
Interest	14,087,497
Fiscal agent fees	3,787
Total expenditures	<u>141,812,891</u>
Excess (deficiency) of revenues over expenditures	<u>(26,351,650)</u>
Other financing sources (uses)	
Bonds issued	1,885,000
Bond premium	14,128
Transfers in	33,822,104
Transfers out	(7,554,486)
Total other financing sources (uses)	<u>28,166,746</u>
Net change in fund balance	1,815,096
Fund balance	
December 1, as restated	<u>125,280,056</u>
November 30	<u>\$ 127,095,152</u>



Individual Fund Statements and Schedules

DU PAGE COUNTY, ILLINOIS

GENERAL FUND

The General Fund is used to account for all revenues and expenditures applicable to the general operations of the County government, which are not properly accounted for in another fund.

DUPAGE COUNTY, ILLINOIS

C-1

BALANCE SHEET

GENERAL FUND

November 30, 2009

With comparative amounts at November 30, 2008

	2009	2008
ASSETS		
Cash		
Petty cash	\$ 3,000	3,000
Demand deposits	23,500,740	31,691,078
Certificates of deposit	24,950,000	18,960,000
Receivables		
Taxes	23,171,259	23,248,236
Interest	43,201	39,357
Other	559,298	584,437
Due from Federal, State and other governmental units	21,793,313	23,640,271
Due from other funds	4,339,664	3,518,773
Advances receivable from other funds	43,968	64,337
Other assets	113,628	336,573
	<u>\$ 98,518,071</u>	<u>102,086,062</u>
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 3,594,309	4,110,134
Accrued payroll	3,957,057	3,982,952
Accrued compensated absences	229,973	94,784
Due to Federal, State and other governmental units	491,680	193,975
Due to other funds	2,317,040	2,973,554
Deferred revenue	30,786,996	30,304,398
Retainage payable	42,797	32,389
Other liabilities	88,395	87,454
	<u>41,508,247</u>	<u>41,779,640</u>
Fund balance		
Reserved for encumbrances	793,537	1,000,840
Reserved for advances receivable from other funds	43,968	64,337
Unreserved:		
Designated for County capital improvement, repair or replacement		7,500,000
Designated for strategic account	4,000,000	
Unreserved and undesignated	52,172,319	51,741,245
	<u>57,009,824</u>	<u>60,306,422</u>
	<u>\$ 98,518,071</u>	<u>102,086,062</u>

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
Revenues				
Taxes	\$ 110,500,000	96,626,783	(13,873,217)	88,672,430
Intergovernmental	16,420,677	15,243,637	(1,177,040)	16,581,978
Court fees, fines and forfeitures	29,059,676	34,585,681	5,526,005	34,965,637
Fees, licenses and permits	13,473,648	9,821,113	(3,652,535)	10,982,394
Charges for services	1,707,823	1,309,530	(398,293)	1,635,506
Investment income	2,048,368	907,568	(1,140,800)	1,864,153
Miscellaneous	1,266,382	1,449,096	182,714	1,328,199
Insurance reimbursement	1,074,779	239,776	(835,003)	1,055,394
Other fund reimbursement	110,000	3,054	(106,946)	518,841
Total revenues	175,661,353	160,186,238	(15,475,115)	157,604,532
Expenditures				
Current				
General government	55,131,617	48,716,592	6,415,025	44,892,589
Health and public safety	43,856,388	42,522,634	1,333,754	39,025,363
Public services	5,202,688	5,075,377	127,311	3,475,288
Judicial	34,694,450	33,534,347	1,160,103	30,206,669
Educational services	849,927	837,943	11,984	593,180
Public works	670,000	353,875	316,125	157,624
Total current expenditures	140,405,070	131,040,768	9,364,302	118,350,713
Capital outlays	5,021,006	3,675,537	1,345,469	3,473,057
Total expenditures	145,426,076	134,716,305	10,709,771	121,823,770
Excess (deficiency) of revenues over expenditures	30,235,277	25,469,933	(4,765,344)	35,780,762

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (CONT.)

GENERAL FUND

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
Other financing uses				
Transfers out				
Special Revenues				
Drug Court				(300,000)
Probation Services				(600,000)
Local Gas Tax	(6,000,000)		6,000,000	(1,400,000)
Stormwater Drainage	(4,500,000)	(3,041,000)	1,459,000	(2,500,000)
Historical Museum		(81,072)	(81,072)	
RHSP	(266,000)	(343,561)	(77,561)	
Economic Development	(2,500,000)	(1,500,000)	1,000,000	
State Board of Elections Help				
America Vote Act		(6,725)	(6,725)	
IMRF	(6,328,880)	(6,328,880)		(6,110,234)
Social Security	(3,194,782)	(3,194,782)		(3,208,472)
Capital Projects				
County Capital Improvement	(7,500,000)	(7,500,000)		
Debt Service				
2001 Certificate of Indebtedness	(360,525)	(360,511)	14	(360,000)
Jail Expansion Project				
1993 General Obligation Bonds				
(Alt. Rev. Source) - Jail Project	(1,302,840)	(1,280,000)	22,840	(1,215,000)
2002 General Obligation Bonds				
(Alt. Rev. Source) - Jail Project	(2,382,250)	(2,330,000)	52,250	(2,280,000)
Enterprise Fund				
Convalescent Center	(2,400,000)	(2,400,000)		(2,400,000)
Internal Service				
Liability Insurance	(1,000,000)	(400,000)	600,000	(900,000)
Total other financing uses	(37,735,277)	(28,766,531)	8,968,746	(21,273,706)
Net change in fund balance	(7,500,000)	(3,296,598)	4,203,402	14,507,056
Fund balance				
December 1	60,306,422	60,306,422		45,799,366
November 30	\$ 52,806,422	57,009,824	4,203,402	60,306,422

SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY SOURCE

GENERAL FUND

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
Revenues				
Taxes				
Property taxes	\$ 23,250,000	22,843,148	(406,852)	22,854,925
Retailers occupation tax	5,811,734	4,690,274	(1,121,460)	5,578,658
County-wide sales tax	35,870,883	30,359,835	(5,511,048)	35,351,243
RTA sales tax	45,567,383	38,733,526	(6,833,857)	24,887,604
Total taxes	110,500,000	96,626,783	(13,873,217)	88,672,430
Intergovernmental				
State income tax	9,100,000	7,143,977	(1,956,023)	8,696,844
Personal property replacement taxes	3,000,000	2,685,804	(314,196)	3,183,618
DuPage Water Commission proceeds		450,000	450,000	
Other state reimbursement	2,573,750	3,126,907	553,157	2,881,226
Other federal reimbursement	574,173	606,923	32,750	653,929
Other governmental agency reimbursement	1,172,754	1,230,026	57,272	1,166,361
Total intergovernmental	16,420,677	15,243,637	(1,177,040)	16,581,978
Court fees, fines and forfeitures				
Court fees and forfeitures	18,220,500	21,956,542	3,736,042	24,158,665
Security fees	1,000,000	1,320,892	320,892	1,117,690
County Sheriff fees	1,627,000	1,899,458	272,458	1,625,477
State's Attorney				
Fees	513,000	816,807	303,807	759,012
Fines	2,512,492	2,837,886	325,394	3,067,535
Work release program	155,000	154,097	(903)	182,214
S.W.A.P. program	31,684	36,834	5,150	15,360
Penalty on delinquent taxes	5,000,000	5,563,165	563,165	4,039,684
Total court fees, fines and forfeitures	29,059,676	34,585,681	5,526,005	34,965,637

SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY SOURCE (CONT.)

GENERAL FUND

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
Revenues (Cont.)				
Fees, licenses and permits				
Fees				
Circuit Court probation	195,271	95,763	(99,508)	150,686
DUI evaluation program	955,000	847,032	(107,968)	965,358
Fees for telecommunication	1,200,000	1,140,101	(59,899)	1,177,312
County Clerk fees	20,000	13,441	(6,559)	15,123
County Coroner	35,325	35,091	(234)	33,790
County Treasurer	1,020,510	1,003,597	(16,913)	869,443
Recorder of deeds	3,653,864	3,041,698	(612,166)	3,236,119
Psychological services	275,000	190,971	(84,029)	351,331
OTB mutual fees	800,000	557,720	(242,280)	599,362
Bond processing fees	250,000	215,690	(34,310)	234,065
Rental housing support fees	87,028	77,560	(9,468)	80,252
Family Center	100,000	108,238	8,238	
Board of Elections Commissioners Fees	13,000	11,829	(1,171)	9,492
Licenses and permits				
County Clerk licenses	620,000	801,681	181,681	658,104
Liquor licenses	145,000	58,600	(86,400)	147,100
Transfer stamps	4,103,650	1,622,101	(2,481,549)	2,454,857
Total fees, licenses and permits	13,473,648	9,821,113	(3,652,535)	10,982,394
Charges for services				
Information Technology	211,129	168,964	(42,165)	204,127
Facilities Management	837,076	487,385	(349,691)	513,272
Personnel	187,392	134,384	(53,008)	154,502
Finance	455,927	510,158	54,231	749,822
Other cost reimbursements	16,299	8,639	(7,660)	13,783
Total charges for services	1,707,823	1,309,530	(398,293)	1,635,506
Investment income	2,048,368	907,568	(1,140,800)	1,864,153
Miscellaneous	1,266,382	1,449,096	182,714	1,328,199
Insurance reimbursement and settlements	1,074,779	239,776	(835,003)	1,055,394
Other fund reimbursement	110,000	3,054	(106,946)	518,841
Total revenues	\$ 175,661,353	160,186,238	(15,475,115)	157,604,532

SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY DEPARTMENT

GENERAL FUND

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
Revenues				
<u>COUNTY BOARD</u>				
Property taxes	\$ 23,250,000	22,843,148	(406,852)	22,854,925
Retailers occupation tax - County share	5,811,734	4,690,274	(1,121,460)	5,578,658
County-wide sales tax	35,870,883	30,359,835	(5,511,048)	35,351,243
RTA sales tax	45,567,383	38,733,526	(6,833,857)	24,887,604
State income tax - County share	9,100,000	7,143,977	(1,956,023)	8,696,844
Personal property replacement taxes	3,000,000	2,685,804	(314,196)	3,183,618
Interest	946,868	479,709	(467,159)	1,019,706
Penalty on delinquent taxes	5,000,000	5,563,165	563,165	4,039,684
Fees for telecommunication	1,200,000	1,140,101	(59,899)	1,177,312
Unclaimed duplicate tax payments				554
OTB mutual fees	800,000	557,720	(242,280)	599,362
DuPage Water Commission proceeds		450,000	450,000	
Other	212,000	348,168	136,168	812,995
Total County Board	130,758,868	114,995,427	(15,763,441)	108,202,505
<u>CLERK OF THE CIRCUIT COURT</u>				
Court fees	16,850,000	20,514,173	3,664,173	20,969,168
Bond forfeitures	780,000	937,528	157,528	2,715,330
Court system maintenance fees	400,000	412,916	12,916	405,876
Security fees	1,000,000	1,320,892	320,892	1,117,690
Interest	1,100,000	388,334	(711,666)	841,587
Other		500	500	
Total Clerk of the Circuit Court	20,130,000	23,574,343	3,444,343	26,049,651
<u>CIRCUIT COURT</u>				
Drug Court fees	500		(500)	
Other miscellaneous fees	1,843	(22,309)	(24,152)	26,185
Interpreter reimbursement		12,809	12,809	(7,803)
State violent offender reimbursement	15,000	11,444	(3,556)	
Other				813
Total Circuit Court	17,343	1,944	(15,399)	19,195
<u>PUBLIC DEFENDER</u>				
State salary reimbursement	99,477	111,424	11,947	83,168
Other				630
<u>JURY COMMISSION</u>				
Miscellaneous	205		(205)	205

SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY DEPARTMENT (CONT.)

GENERAL FUND

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
Revenues (Cont.)				
<u>COUNTY SHERIFF</u>				
Fees	1,617,000	1,899,458	282,458	1,625,477
Reimbursements				
Township patrol	369,482	398,840	29,358	369,386
State battle grant funds	143,064	100,716	(42,348)	109,500
Glenbard High School duty	66,048	91,448	25,400	83,828
Detail duty	400,000	570,732	170,732	496,014
Federal marshal overtime		25,476	25,476	11,314
Immigrant and Customs		14,998	14,998	15,347
Federal Bureau of Investigation overtime		1,803	1,803	2,759
Other	30,000	42,048	12,048	44,273
Total County Sheriff	<u>2,625,594</u>	<u>3,145,519</u>	<u>519,925</u>	<u>2,757,898</u>
<u>COUNTY JAIL</u>				
Work release program fees	155,000	154,097	(903)	182,214
Bond processing fees	250,000	215,690	(34,310)	234,065
S.W.A.P. program fees	31,684	36,834	5,150	15,360
Arrestees' medical cost reimbursement	100,000	3,054	(96,946)	1,014
Social Security reimbursement	12,000	16,400	4,400	12,000
Professional services reimbursement				
Inmate account	15,000	13,040	(1,960)	20,946
Commissary and telephone account	500,000	412,766	(87,234)	568,050
Other	8,000	171	(7,829)	6,207
Total County Jail	<u>1,071,684</u>	<u>852,052</u>	<u>(219,632)</u>	<u>1,039,856</u>
<u>MERIT COMMISSION</u>				
Entrance Exam Admin Fee	10,000		(10,000)	
Miscellaneous	6,431	6,000	(431)	11,130
Total Merit Commission	<u>16,431</u>	<u>6,000</u>	<u>(10,431)</u>	<u>11,130</u>
<u>STATE'S ATTORNEY</u>				
Fees	413,000	545,108	132,108	482,308
Fines	2,512,492	2,837,886	325,394	3,067,535
Reimbursements				
State salary	138,581	132,621	(5,960)	80,839
State capital litigation	421		(421)	420
State battle grant funds	82,500	84,960	2,460	84,960
Article 36		65,500	65,500	75,900
Child Support Enforcement Grant	300,000	235,507	(64,493)	355,293
Other	4,673	3,278	(1,395)	4,537
Total State's Attorney	<u>3,451,667</u>	<u>3,904,860</u>	<u>453,193</u>	<u>4,151,792</u>

SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY DEPARTMENT (CONT.)

GENERAL FUND

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
Revenues (Cont.)				
<u>STATE'S ATTORNEY - CHILDREN'S CENTER</u>				
Reimbursements	112,000	138,458	26,458	116,000
Advocacy Fees	100,000	206,199	106,199	200,804
Miscellaneous		645	645	106
Total State's Attorney - Children's Center	212,000	345,302	133,302	316,910
<u>COUNTY CORONER</u>				
Inquest, autopsies, estates and other fees	35,325	35,091	(234)	33,790
<u>OFFICE OF EMERGENCY MANAGEMENT</u>				
Federal salary reimbursement	150,173	165,728	15,555	141,216
Other	901		(901)	901
Total Office of Emergency Management	151,074	165,728	14,654	142,117
<u>CIRCUIT COURT PROBATION</u>				
Fees	145,765	62,797	(82,968)	83,723
Child care fees from parents	22,400	44,806	22,406	274
State salary reimbursement	1,900,000	2,133,523	233,523	2,477,368
State child care reimbursement	47,663	55,275	7,612	40,778
Other	3,000	1,890	(1,110)	4,332
Total Circuit Court Probation	2,118,828	2,298,291	179,463	2,606,475
<u>DUI EVALUATION PROGRAM</u>				
Fees	955,000	847,032	(107,968)	965,358
State salary reimbursement	2,060		(2,060)	
Total DUI Evaluation Program	957,060	847,032	(110,028)	965,358
<u>COUNTY AUDITOR</u>				
Indirect cost reimbursement	13,257	312	(12,945)	8,587
Trustee salary reimbursement	16,855	785	(16,070)	19,136
Total County Auditor	30,112	1,097	(29,015)	27,723
<u>EDUCATIONAL SERVICES</u>				
Miscellaneous	274		(274)	274
<u>SUPERVISOR OF ASSESSMENTS</u>				
State salary reimbursements	52,947	55,253	2,306	44,143
Other	2,000	1,872	(128)	2,134
Total Supervisor of Assessments	54,947	57,125	2,178	46,277

SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY DEPARTMENT (CONT.)

GENERAL FUND

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
Revenues (Cont.)				
<u>COUNTY CLERK</u>				
Licenses and fees	620,000	801,681	181,681	658,104
Interest	1,500	39,525	38,025	2,860
Sale of maps, plans and publications	20,000	13,441	(6,559)	15,123
Total County Clerk	641,500	854,647	213,147	676,087
<u>COUNTY TREASURER</u>				
Fees				
Inheritance tax	1,000,000	976,341	(23,659)	846,993
Other	20,425	12,515	(7,910)	9,643
Trustee salary reimbursement	50,706	11,157	(39,549)	
Other	585	259,246	258,661	25,708
Total County Treasurer	1,071,716	1,259,259	187,543	882,344
<u>RENTAL HOUSING SUPPORT</u>				
Fees	87,028	77,560	(9,468)	80,252
<u>RECORDER OF DEEDS</u>				
Transfer stamp fees	4,103,650	1,622,101	(2,481,549)	2,454,857
Recording fees	3,177,281	2,736,444	(440,837)	2,716,432
Certified copies and filing fees	476,583	305,254	(171,329)	519,687
Other	50	16,312	16,262	18,991
Total Recorder of Deeds	7,757,564	4,680,111	(3,077,453)	5,709,967
<u>LIQUOR CONTROL COMMISSION</u>				
Liquor licenses	145,000	58,600	(86,400)	147,100
<u>HUMAN SERVICES</u>				
Other	301,233	132,011	(169,222)	195,154
<u>VETERANS ASSISTANCE COMMISSION PROGRAM</u>				
Other		206	206	
<u>TAXI PROGRAM</u>				
Other	52,200		(52,200)	
<u>FACILITIES MANAGEMENT</u>				
Rents	17,924	15,212	(2,712)	15,036
Building maintenance service fees	173,459	57,725	(115,734)	187,790
Indirect cost reimbursements	645,693	414,448	(231,245)	310,446
Other	336	14,225	13,889	1,260
Total Facilities Management	837,412	501,610	(335,802)	514,532

SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY DEPARTMENT (CONT.)

GENERAL FUND

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
Revenues (Cont.)				
<u>INFORMATION TECHNOLOGY</u>				
Data processing service fees				
Non-County	154,576	129,971	(24,605)	141,372
County	56,553	38,993	(17,560)	62,755
Total Information Technology	211,129	168,964	(42,165)	204,127
<u>PERSONNEL</u>				
Indirect cost reimbursements	187,392	134,384	(53,008)	154,502
Other	729	9,090	8,361	3,465
Total Personnel	188,121	143,474	(44,647)	157,967
<u>CREDIT UNION</u>				
Salary reimbursement	146,628	148,597	1,969	141,872
<u>FINANCE</u>				
Reimbursement				
Indirect costs - grants		291,489	291,489	238,785
Indirect costs - other entities	455,927	218,669	(237,258)	511,037
Other	59,594	81,427	21,833	79,970
Total Finance	515,521	591,585	76,064	829,792
<u>CORPORATE FUND SPECIAL ACCOUNT</u>				
Indirect cost reimbursement	193,311	100,252	(93,059)	73,487
External auditor services reimbursement	10,000		(10,000)	2,560
Other	123,898	12,751	(111,147)	59,832
Total Corporate Fund Special Account	327,209	113,003	(214,206)	135,879
<u>GENERAL FUND INSURANCE</u>				
Settlements and reimbursements	1,074,779	239,776	(835,003)	1,055,394
<u>PSYCHOLOGICAL SERVICES</u>				
Fees				
DUI	130,000	103,749	(26,251)	130,514
Domestic violence	145,000	87,222	(57,778)	107,494
Caring, coping and children	50	540	490	113,373
Total Psychological Services	275,050	191,511	(83,539)	351,381

SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY DEPARTMENT (CONT.)

GENERAL FUND

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
Revenues (Cont.)				
<u>FAMILY CENTER</u>				
Fees				
Online Fees		83,499	83,499	
Caring, coping and children Peace Program	100,000	22,520	(77,480)	
		2,219	2,219	
Total Family Center	100,000	108,238	8,238	-
<u>BOARD OF ELECTION COMMISSIONERS</u>				
State reimbursements for judges	117,300	452,160	334,860	
Other	81,074	123,691	42,617	67,730
Total Board of Election Commissioners	198,374	575,851	377,477	67,730
Total revenues	\$ 175,661,353	160,186,238	(15,475,115)	157,604,532

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION

GENERAL FUND

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	General Government		Health and Public Safety		Public Services	
	Budget	Actual	Budget	Actual	Budget	Actual
County Board	\$ 1,833,172	1,652,940				
Ethics Commission	13,500	8,974				
Public Works Drainage						
Clerk of the Circuit Court						
Circuit Court						
Drug Court						
Public Defender						
Jury Commission						
County Sheriff			41,565,074	40,555,091		
Merit Commission	119,988	81,392				
State's Attorney						
State's Attorney Children Center						
Mental Health Court						
County Coroner			1,309,091	1,297,050		
Office of Emergency Management			982,223	670,493		
Circuit Court Probation						
DUI Evaluation Program						
County Auditor	481,283	477,247				
Educational Service Region						
Supervisor of Assessments	1,250,254	866,197				
Board of Tax Review	149,751	147,570				
County Clerk	983,381	956,847				
County Treasurer	1,577,299	1,681,136				
Recorder of Deeds	1,310,543	1,295,500				
Liquor Control Commission	13,480	11,709				
Human Services					2,732,482	2,639,265
Veterans Assistance Program					363,174	360,465
Outside Agency Support					1,014,000	1,014,000
Taxi Program					52,200	42,473
Facilities Management	12,720,756	10,389,477				
Information Technology	5,477,224	4,371,738				
Personnel Department	1,642,764	1,119,746				
Personnel Department - Security	833,149	822,093				
Credit Union	151,428	151,555				
Finance Department	3,114,486	2,779,394				
Corporate Fund - Capital	878,135	813,473				
County Audit	280,000	262,574				
General Fund Insurance	11,243,691	11,100,717				
General Fund Special Accounts	4,804,582	4,215,520				
Contingencies	1,632,773					
Psychological Services					843,187	823,246
Family Center					197,645	195,928
Board of Election Commissioners	4,619,978	5,510,793				
	<u>\$ 55,131,617</u>	<u>48,716,592</u>	<u>43,856,388</u>	<u>42,522,634</u>	<u>5,202,688</u>	<u>5,075,377</u>

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION (CONT.)

GENERAL FUND

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Judicial		Educational Services		Public Works	
	Budget	Actual	Budget	Actual	Budget	Actual
County Board	\$					
Ethics Commission						
Public Works Drainage					670,000	353,875
Clerk of the Circuit Court	8,566,180	8,427,875				
Circuit Court	2,049,108	1,970,123				
Drug Court						
Public Defender	2,729,185	2,681,840				
Jury Commission	683,458	587,178				
County Sheriff						
Merit Commission						
State's Attorney	9,646,246	9,476,143				
State's Attorney Children Center	571,747	512,607				
Mental Health Court						
County Coroner						
Office of Emergency Management						
Circuit Court Probation	9,730,428	9,224,443				
DUI Evaluation Program	718,098	654,138				
County Auditor						
Educational Service Region			849,927	837,943		
Supervisor of Assessments						
Board of Tax Review						
County Clerk						
County Treasurer						
Recorder of Deeds						
Liquor Control Commission						
Human Services						
Veterans Assistance Program						
Outside Agency Support						
Taxi Program						
Facilities Management						
Information Technology						
Personnel Department						
Personnel Department - Security						
Credit Union						
Finance Department						
Corporate Fund - Capital						
County Auditor						
General Fund Insurance						
General Fund Special Accounts						
Contingencies						
Psychological Services						
Family Center						
Board of Election Commissioners						
	<u>\$ 34,694,450</u>	<u>33,534,347</u>	<u>849,927</u>	<u>837,943</u>	<u>670,000</u>	<u>353,875</u>

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION (CONT.)

GENERAL FUND

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Capital Outlay		Total		Variance with Budget Positive (Negative)	2008 Actual
	Budget	Actual	Budget	Actual		
County Board	\$		1,833,172	1,652,940	180,232	1,603,487
Ethics Commission			13,500	8,974	4,526	8,415
Public Works Drainage			670,000	353,875	316,125	157,624
Clerk of the Circuit Court			8,566,180	8,427,875	138,305	7,897,606
Circuit Court			2,049,108	1,970,123	78,985	1,840,326
Drug Court						48,447
Public Defender			2,729,185	2,681,840	47,345	2,449,391
Jury Commission			683,458	587,178	96,280	621,075
County Sheriff			41,565,074	40,555,091	1,009,983	37,325,458
Merit Commission			119,988	81,392	38,596	48,868
State's Attorney			9,646,246	9,476,143	170,103	8,069,643
State's Attorney Children Center			571,747	512,607	59,140	383,371
Mental Health Court						60,788
County Coroner			1,309,091	1,297,050	12,041	1,192,516
Office of Emergency Management			982,223	670,493	311,730	507,389
Circuit Court Probation			9,730,428	9,224,443	505,985	8,236,208
DUI Evaluation Program			718,098	654,138	63,960	599,814
County Auditor			481,283	477,247	4,036	451,218
Educational Service Region			849,927	837,943	11,984	593,180
Supervisor of Assessments			1,250,254	866,197	384,057	999,257
Board of Tax Review			149,751	147,570	2,181	137,558
County Clerk			983,381	956,847	26,534	923,670
County Treasurer			1,577,299	1,681,136	(103,837)	1,316,451
Recorder of Deeds			1,310,543	1,295,500	15,043	1,250,964
Liquor Control Commission			13,480	11,709	1,771	11,111
Human Services			2,732,482	2,639,265	93,217	1,850,448
Veterans Assistance Program			363,174	360,465	2,709	290,862
Outside Agency Support			1,014,000	1,014,000		500,000
Taxi Program			52,200	42,473	9,727	39,896
Facilities Management			12,720,756	10,389,477	2,331,279	10,476,336
Information Technology			5,477,224	4,371,738	1,105,486	3,999,388
Personnel Department			1,642,764	1,119,746	523,018	1,036,900
Personnel Department - Security			833,149	822,093	11,056	734,865
Credit Union			151,428	151,555	(127)	148,005
Finance Department			3,114,486	2,779,394	335,092	2,606,301
Corporate Fund - Capital	4,994,686	3,649,217	5,872,821	4,462,690	1,410,131	3,878,441
County Auditor			280,000	262,574	17,426	269,976
General Fund Insurance			11,243,691	11,100,717	142,974	9,446,041
General Fund Special Accounts			4,804,582	4,215,520	589,062	3,587,303
Contingencies			1,632,773		1,632,773	
Psychological Services			843,187	823,246	19,941	794,082
Family Center			197,645	195,928	1,717	
Board of Election Commissioners	26,320	26,320	4,646,298	5,537,113	(890,815)	5,431,091
	\$ 5,021,006	3,675,537	145,426,076	134,716,305	10,709,771	121,823,770

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY OBJECT

GENERAL FUND

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
Expenditures				
<u>COUNTY BOARD</u>				
Current				
Personnel	\$ 1,627,907	1,481,417	146,490	1,479,930
Commodities	6,419	4,310	2,109	3,616
Contractual	198,846	167,213	31,633	119,941
Total County Board	1,833,172	1,652,940	180,232	1,603,487
<u>ETHICS COMMISSION</u>				
Current				
Personnel	3,000	2,481	519	2,325
Contractual	10,500	6,493	4,007	6,090
Total Ethics Commission	13,500	8,974	4,526	8,415
<u>PUBLIC WORKS DRAINAGE</u>				
Current				
Personnel	13,200		13,200	
Commodities	2,477	1,614	863	
Contractual	526,814	224,752	302,062	157,624
Total Current	542,491	226,366	316,125	157,624
Capital outlays	127,509	127,509		
Total Public Works Drainage	670,000	353,875	316,125	157,624
<u>CLERK OF THE CIRCUIT COURT</u>				
Current				
Personnel	7,743,405	7,702,640	40,765	7,415,656
Commodities	88,300	80,822	7,478	58,902
Contractual	734,475	644,413	90,062	423,048
Total Clerk of the Circuit Court	8,566,180	8,427,875	138,305	7,897,606
<u>CIRCUIT COURT</u>				
Current				
Personnel	1,296,086	1,305,065	(8,979)	1,229,105
Commodities	80,370	73,017	7,353	60,674
Contractual	672,652	592,041	80,611	550,547
Total Circuit Court	2,049,108	1,970,123	78,985	1,840,326
<u>DRUG COURT</u>				
Current				
Contractual				48,447

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY OBJECT (CONT.)

GENERAL FUND

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
Expenditures (Cont.)				
<u>PUBLIC DEFENDER</u>				
Current				
Personnel	2,576,941	2,551,003	25,938	2,350,116
Commodities	44,000	40,899	3,101	29,626
Contractual	108,244	89,938	18,306	69,649
Total Public Defender	2,729,185	2,681,840	47,345	2,449,391
<u>JURY COMMISSION</u>				
Current				
Personnel	173,963	169,332	4,631	174,883
Commodities	68,195	39,341	28,854	43,762
Contractual	441,300	378,505	62,795	402,430
Total Jury Commission	683,458	587,178	96,280	621,075
<u>COUNTY SHERIFF</u>				
Current				
Personnel	36,501,416	36,329,220	172,196	33,499,494
Commodities	2,505,710	2,064,149	441,561	1,478,227
Contractual	2,557,948	2,161,722	396,226	2,347,737
Total County Sheriff	41,565,074	40,555,091	1,009,983	37,325,458
<u>MERIT COMMISSION</u>				
Current				
Personnel	32,910	28,290	4,620	21,200
Commodities	1,916	850	1,066	39
Contractual	85,162	52,252	32,910	27,629
Total Merit Commission	119,988	81,392	38,596	48,868
<u>STATE'S ATTORNEY</u>				
Current				
Personnel	8,781,087	8,769,238	11,849	7,506,907
Commodities	185,000	163,046	21,954	196,175
Contractual	680,159	543,859	136,300	366,561
Total State's Attorney	9,646,246	9,476,143	170,103	8,069,643
<u>STATE'S ATTORNEY CHILDREN'S CENTER</u>				
Current				
Personnel	480,157	438,910	41,247	333,049
Commodities	18,000	16,308	1,692	4,745
Contractual	73,590	57,389	16,201	45,577
Total State's Attorney Children's Center	571,747	512,607	59,140	383,371

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY OBJECT (CONT.)

GENERAL FUND

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
Expenditures (Cont.)				
<u>MENTAL HEALTH COURT</u>				
Current				
Contractual				60,788
<u>COUNTY CORONER</u>				
Current				
Personnel	1,052,529	1,048,630	3,899	980,696
Commodities	17,338	17,258	80	15,264
Contractual	239,224	231,162	8,062	196,556
Total County Coroner	1,309,091	1,297,050	12,041	1,192,516
<u>OFFICE OF EMERGENCY MANAGEMENT</u>				
Current				
Personnel	700,402	427,339	273,063	421,260
Commodities	34,771	14,759	20,012	22,976
Contractual	247,050	228,395	18,655	63,153
Total Office of Emergency Management	982,223	670,493	311,730	507,389
<u>CIRCUIT COURT PROBATION</u>				
Current				
Personnel	8,080,759	8,024,163	56,596	7,067,819
Commodities	129,443	119,951	9,492	91,728
Contractual	1,520,226	1,080,329	439,897	1,076,661
Total Circuit Court Probation	9,730,428	9,224,443	505,985	8,236,208
<u>DUI EVALUATION PROGRAM</u>				
Current				
Personnel	635,434	603,144	32,290	542,806
Commodities	49,738	39,481	10,257	39,350
Contractual	32,926	11,513	21,413	17,658
Total DUI Evaluation Program	718,098	654,138	63,960	599,814
<u>COUNTY AUDITOR</u>				
Current				
Personnel	460,402	463,612	(3,210)	443,560
Commodities	4,589	2,939	1,650	607
Contractual	16,292	10,696	5,596	7,051
Total County Auditor	481,283	477,247	4,036	451,218

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY OBJECT (CONT.)

GENERAL FUND

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
Expenditures (Cont.)				
<u>EDUCATIONAL SERVICE REGION</u>				
Current				
Personnel	635,536	632,667	2,869	564,165
Commodities	9,114	9,096	18	3,418
Contractual	205,277	196,180	9,097	25,597
Total Educational Service Region	849,927	837,943	11,984	593,180
<u>SUPERVISOR OF ASSESSMENTS</u>				
Current				
Personnel	785,226	739,249	45,977	761,923
Commodities	5,580	4,064	1,516	1,434
Contractual	459,448	122,884	336,564	235,900
Total Supervisor of Assessments	1,250,254	866,197	384,057	999,257
<u>BOARD OF TAX REVIEW</u>				
Current				
Personnel	141,104	139,528	1,576	132,319
Commodities	1,760	1,737	23	783
Contractual	6,887	6,305	582	4,456
Total Board of Tax Review	149,751	147,570	2,181	137,558
<u>COUNTY CLERK</u>				
Current				
Personnel	955,747	930,925	24,822	902,578
Commodities	16,500	16,231	269	13,038
Contractual	11,134	9,691	1,443	8,054
Total County Clerk	983,381	956,847	26,534	923,670
<u>COUNTY TREASURER</u>				
Current				
Personnel	1,244,534	1,156,448	88,086	1,027,938
Commodities	21,996	14,721	7,275	5,686
Contractual	310,769	509,967	(199,198)	282,827
Total County Treasurer	1,577,299	1,681,136	(103,837)	1,316,451

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY OBJECT (CONT.)

GENERAL FUND

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
Expenditures (Cont.)				
<u>RECORDER OF DEEDS</u>				
Current				
Personnel	1,185,253	1,171,708	13,545	1,129,019
Commodities	30,750	30,734	16	33,814
Contractual	94,540	93,058	1,482	88,131
Total Recorder of Deeds	1,310,543	1,295,500	15,043	1,250,964
<u>LIQUOR CONTROL COMMISSION</u>				
Current				
Personnel	11,720	11,709	11	11,111
Contractual	1,760		1,760	
Total Liquor Control Commission	13,480	11,709	1,771	11,111
<u>HUMAN SERVICES</u>				
Current				
Personnel	1,058,038	1,008,075	49,963	867,096
Commodities	6,062	5,697	365	10,886
Contractual	1,668,382	1,625,493	42,889	972,466
Total Human Services	2,732,482	2,639,265	93,217	1,850,448
<u>VETERANS ASSISTANCE COMMISSION PROGRAM</u>				
Current				
Personnel	127,894	126,080	1,814	94,297
Commodities	1,570	1,570		6,464
Contractual	233,710	232,815	895	190,101
Total Veterans Assistance Commission Program	363,174	360,465	2,709	290,862
<u>OUTSIDE AGENCY SUPPORT</u>				
Current				
Contractual	1,014,000	1,014,000		500,000
<u>TAXI PROGRAM</u>				
Current				
Contractual	52,200	42,473	9,727	39,896

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY OBJECT (CONT.)

GENERAL FUND

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
Expenditures (Cont.)				
<u>FACILITIES MANAGEMENT</u>				
Current				
Personnel	4,258,340	3,763,905	494,435	3,866,982
Commodities	1,298,884	926,153	372,731	848,846
Contractual	7,163,532	5,699,419	1,464,113	5,760,508
Total Facilities Management	12,720,756	10,389,477	2,331,279	10,476,336
<u>INFORMATION TECHNOLOGY</u>				
Current				
Personnel	2,460,596	2,410,303	50,293	2,220,540
Commodities	95,440	47,877	47,563	41,863
Contractual	2,921,188	1,913,558	1,007,630	1,736,985
Total Information Technology	5,477,224	4,371,738	1,105,486	3,999,388
<u>PERSONNEL DEPARTMENT</u>				
Current				
Personnel	1,099,474	956,394	143,080	812,426
Commodities	17,668	16,632	1,036	8,463
Contractual	525,622	146,720	378,902	216,011
Total Personnel Department	1,642,764	1,119,746	523,018	1,036,900
<u>PERSONNEL DEPARTMENT - SECURITY</u>				
Current				
Personnel	719,275	718,583	692	682,025
Commodities	33,064	30,656	2,408	13,515
Contractual	80,810	72,854	7,956	39,325
Total Personnel Department - Security	833,149	822,093	11,056	734,865
<u>CREDIT UNION</u>				
Current				
Personnel	151,428	151,555	(127)	148,005
<u>FINANCE DEPARTMENT</u>				
Current				
Personnel	1,956,553	1,954,085	2,468	1,770,641
Commodities	289,786	271,344	18,442	230,711
Contractual	868,147	553,965	314,182	604,949
Total Finance Department	3,114,486	2,779,394	335,092	2,606,301

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY OBJECT (CONT.)

GENERAL FUND

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
Expenditures (Cont.)				
<u>CORPORATE FUND - CAPITAL</u>				
Current				
Commodities	878,135	813,473	64,662	423,242
Capital outlays	4,994,686	3,649,217	1,345,469	3,455,199
Total Corporate Fund - Capital	5,872,821	4,462,690	1,410,131	3,878,441
<u>COUNTY AUDIT</u>				
Current				
Contractual	280,000	262,574	17,426	269,976
<u>GENERAL FUND INSURANCE</u>				
Current				
Personnel	10,868,691	10,759,012	109,679	9,094,445
Contractual	375,000	341,705	33,295	351,596
Total General Fund Insurance	11,243,691	11,100,717	142,974	9,446,041
<u>GENERAL FUND SPECIAL ACCOUNTS</u>				
Current				
Personnel	1,666,200	1,634,228	31,972	1,449,041
Commodities	550,000	548,616	1,384	739,447
Contractual	2,588,382	2,032,676	555,706	1,398,815
Total General Fund Special Accounts	4,804,582	4,215,520	589,062	3,587,303
<u>CONTINGENCIES</u>				
Current				
Contractual	1,632,773		1,632,773	
<u>PSYCHOLOGICAL SERVICES</u>				
Current				
Personnel	746,416	737,122	9,294	733,378
Commodities	10,135	8,971	1,164	4,816
Contractual	86,636	77,153	9,483	55,888
Total Psychological Services	843,187	823,246	19,941	794,082
<u>FAMILY CENTER</u>				
Current				
Personnel	194,173	192,791	1,382	
Commodities	900	900		
Contractual	2,572	2,237	335	
Total Family Center	197,645	195,928	1,717	-

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY OBJECT (CONT.)

GENERAL FUND

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
Expenditures (Cont.)				
<u>BOARD OF ELECTION</u>				
<u>COMMISSIONERS</u>				
Current				
Personnel	1,536,571	1,529,770	6,801	1,707,048
Commodities	556,040	553,356	2,684	274,418
Contractual	2,527,367	3,427,667	(900,300)	3,431,767
Total Current	4,619,978	5,510,793	(890,815)	5,413,233
Capital outlays	26,320	26,320		17,858
Total Board of Election Commissioners	4,646,298	5,537,113	(890,815)	5,431,091
Total expenditures	\$ 145,426,076	134,716,305	10,709,771	121,823,770

DU PAGE COUNTY, ILLINOIS

SPECIAL REVENUE FUNDS

Budgeted Funds Only

Health Department - This fund is used to account for revenues and expenditures pertaining to the general operations of the Health Department of the County.

Local Gasoline Tax - This fund is used to account for the revenue and expenditure of a local gasoline tax levied on a per gallon basis for gasoline sold in the County.

Health Department - Illinois Municipal Retirement - This fund is used to account for revenues restricted for the payment of the Health Department's share of the contribution to the Illinois Municipal Retirement Fund.

Health Department - FICA - This fund is used to account for revenues restricted for the payment of the Health Department's share of the contribution to FICA.

Health Department - Contingency - This fund is used to account for revenues restricted for the payment of costs associated with the Health Department that were not anticipated during the annual budgeting process.

Stormwater Drainage - This fund is used to account for amounts levied under legislation passed to protect County residents from major flooding problems. Operations include the development and implementation of stormwater drainage programs.

Illinois Municipal Retirement - This fund is used to account for revenues restricted for payment of the County's share of the contribution to the Illinois Municipal Retirement Fund.

Social Security - This fund is used to account for revenues restricted for the payment of the County's portion of Social Security Costs.

Court Document Storage - This fund is used to account for the revenue and expenditure of a special fee instituted to help defray the cost of a document storage system and to connect the records of the Circuit Court Clerk to electronic micrographic storage.

Welfare Fraud Forfeiture - This fund is used to account for the revenue and expenditure of monies recovered by the State and distributed to the County, which are to be used solely in enforcement matters relating to the detection, investigation or prosecution of recipient fraud or vendor fraud.

Crime Laboratory - This fund is used to account for the collection of the crime laboratory analysis fee that is imposed on persons found guilty of certain criminal offenses, which necessitates submission of laboratory reports into evidence. The fee is collected by the Clerk of the Circuit Court and remitted to the Crime Laboratory Fund. Expenditures are for processing laboratory reports and general operations of the Sheriff's Crime Lab.

County Clerk Document Storage - This fund is used to account for a special fee generated from charges for certified copies of vital records. This fund is used to provide equipment, material and necessary expenses relating to the implementation and maintenance of a document storage system for the County Clerk.

Arrestee's Medical Cost - This fund is used to account for a fee assessed on criminal cases when a guilty verdict has been found. The fee is used to reimburse local governments for medical costs related to an arrest activity.

Children's Waiting Room Fee - This fund was established to account for filing fees collected on civil cases to establish and operate a "Children's Waiting Room" pursuant to Ordinance OJU-001-98.

GIS Recorder - This fund is used to account for the partial proceeds of a fee used at the discretion of the County Recorder to defray costs of implementing or maintaining the County's Geographic Information System.

GIS Data Processing - This fund is used to account for the partial proceeds of a fee to be used for the purchase of equipment and expenses incurred in implementing and maintaining a Geographic Information System.

Detention Variance Fee - This fund is used to account for fees assessed due to a variance granted property owners to provide site water runoff storage. The fee is used to enhance existing or construct new water runoff storage facilities.

Emergency Deployment Reimbursement - This fund is used to account for expenditures related to deployment of emergency management personnel for various events requiring the DuPage County Office of Homeland Security and Emergency Management's services. These expenditures will be reimbursed by various revenue sources which may include, but are not limited to, State, Federal and local funding.

Sheriff's Basic Correctional Officer Training Fund - This fund is used to account for the expenditure and related reimbursement to the County for hosting the University of Illinois Basic Correctional Officer (BCO) Training Courses. The County will be reimbursed by the University of Illinois on behalf of the Police Training Institute (PTI) and the State of Illinois for expenditures incurred for all work and services performed.

Economic Development and Planning - This fund is used to account for revenues and expenditures mainly pertaining to building and zoning operations to include costs associated with monitoring, inspection and enforcement of same as well as expenditures to protect and enhance the economic vitality and natural assets of the County.

County Cash Bond Account - This fund is used to account for performance bonds, required by the County, for stormwater and building purposes. These bond amounts are then held by the County until required work is completed.

Neutral Site Custody Exchange - This fund is used to account for the revenue and expenditure of a special filing fee collected by the Clerk of the Circuit Court. These fees are used to operate a facility which provides a neutral site for court ordered visitations and for parents to exchange children.

Sheriff's Police Vehicle - This fund is used to account for court supervision fees received for a court supervision disposition on a violation. These funds are used for acquisition or maintenance of police vehicles.

Rental Housing Support Fund - This fund is used to account for the revenue and related expenditures of a Rental Housing Support Program state surcharge on the recordation of any real estate related documents collected by the Recorder of Deeds Office. These surcharges are used to pay costs related to the operations of the Rental Housing Support Program.

Circuit Clerk Operations and Administration - This fund is used to account for a portion of the court supervision fee to be used specifically for Circuit Clerk Office operations.

Youth Home - This fund is used to account for the operations of the County's Juvenile Detention Center that provides secure detention for juveniles in the court system.

Drug Court and Mental Illness Court Alternative Program (MICAP) - This fund is used to account for the fees imposed on defendants convicted or granted supervision in criminal cases and the related expenditures. These fees are used to fund the operations of a drug court and mental health court.

Historical Museum - This fund is used to account for the operations of the County's Historical Museum, which teaches, collects and preserves the history of DuPage County.

Highway Motor Fuel Tax - This fund is used to account for monies received from the State of Illinois for the County's share of motor fuel taxes. These monies are used for road construction or repair.

Animal Control Act - This fund is used to account for fees collected and expended for the operations of the County's Animal Care and Control Department.

Law Library - This fund is used to account for fees collected and expended for maintaining and operating the County's Law Library.

Probation Services - This fund is used to account for the revenue and expenditure of court imposed fees on offenders sentenced to probation. Payment of the fee is a condition of such probation.

Tax Sale Automation - This fund is used to account for a special fee assessed on the purchase of property sold for delinquent taxes. Fees collected are to be used for expenditures related to either the automation of property tax collections and/or delinquent property tax sales.

Recorder Document Storage - This fund is used to account for the collection and expenditure of a special recording fee used to fund the cost of automating the County Recorder's Office.

Court Automation - This fund is used to account for the collection and expenditure of a special court fee used to help finance the cost of automating the court system.

Environmental Related Public Works Projects - This fund is used to account for the expenditure of Solid Waste tipping fees on Environmental Related Public Works Projects, which were allowed in keeping with a statutory charge for the use of collection.

Environmental Education Issues - This fund is used to account for expenditures relating to the Education of Governments and Individuals concerning important issues about the physical environment of DuPage County.

Highway Impact Fees - This fund is used to account for the revenue and expenditure of a special fee assessed by the County on new development within the County. This fee must be used to improve and/or expand the transportation infrastructure of the County.

Township Project Reimbursement Fund - This fund is used to account for costs related to township road projects that are managed by the County. Townships enter into intergovernmental agreements with the County to oversee and complete projects. The County is reimbursed fully for the cost of the project by the townships.

Wetland Mitigation - This fund is used to account for the monies received and expended, or set aside, to accommodate the mitigation of designated wetland property supplanted by development.

Emergency Telephone System Board - This fund is used to account for the collection of a surcharge on landline phone bills for 9-1-1 Emergency System service and expenditures related to the implementation, upgrade, maintenance and operation of the Emergency Telephone System.

Emergency Telephone System Board Wireless Surcharge - This fund is used to account for the collection of a surcharge on wireless phone bills for 9-1-1 Emergency System service and expenditures related to the implementation, upgrade, maintenance and operation of the Emergency Telephone System.

Housing Authority-Family Self-Sufficiency - This fund is used to account for program income previously earned which is required to be spent on the Family Self-Sufficiency program to provide housing, medical assistance, job training and child care assistance.

U. S. Department of Justice - This fund is used to account for federal funding related to State criminal incarceration reimbursements, arson investigations, communications equipment purchases, GIS equipment purchases, County drug court enhancement and crime lab improvements. Also included are grants aiding the DuPage County State's Attorney for community prosecution, gun violence prosecution and child victim witness support programs.

Clean Air Counts – This fund is used to account for revenue and expenditure of funds from the Grand Victoria Foundation for a grant to encourage organizations and households to adopt energy conservation measures to improve air quality.

COM ED Rate Relief Program - This fund is used to account for monies received from Commonwealth Edison to provide Low Income Homeowners Energy Assistance Program (LIHEAP) assistance to eligible customers.

Models for Change Initiative - This fund is used to account for revenue and expenditure of funds received from the MacArthur Foundation through the Child Welfare League of America, Inc. for community based alternatives to detention and secure confinement.

Convalescent Center Foundation Grant – This fund is used to account for staffing coverage for a period of 12 months to allow for the quality of life programming for the residents of the Convalescent Center.

Family Violence Coordinating Council - This fund is used to account for state grant funds received and expended for the establishment of the Family Violence Coordinating Council for the 18th Judicial Circuit of the State of Illinois.

Illinois Motor Vehicle BATTLE - This fund is used to account for monies received and expended from the Illinois Vehicle Theft Prevention Council to be used for the purpose of preventing auto theft throughout the County.

Tobacco Enforcement Program - This fund is used to account for a state grant program for the prevention of cigarette sales to minors.

Coroner's Certificate Fee – This fund is used to account for monies received from the State for sale of certified death certificates. Expenditures are for costs related to the County Coroner's office.

Illinois Department of Veterans Affairs Medical Assistance - This fund is used to account for state grant funds received and expended to provide medical assistance to veterans.

Department of Human Services - This fund is used to account for federal and state monies flowing through the Illinois Department of Human Services. The funds are expended to assist eligible county residents with supportive services, housing and rental assistance.

State Board of Elections Help America Vote Act – This fund is used to account for grant funds from the State to make polling places accessible to individuals with disabilities.

HRSA Convalescent Center, College of DuPage Health Education Center Program – This fund is used to account for funds necessary to complete the first phase of the project to establish the College of DuPage Health Education Center in the DuPage Convalescent Center.

Transportation Research and Analysis Computing Center (TRACC) – This fund is used to account for grant funds available from the Federal Highway Administration to continue operating the TRACC, a sophisticated communication and visualization facility that supports critical transportation planning and operational activities in northeastern Illinois.

Naperville Home Accessibility – This fund is used to account for grant funds available through the City of Naperville to be used by the County to administer a Community Development Block Grant program for the City for a single-family owner-occupied Home Accessibility Program.

Illinois Medical Emergency Response Team – This fund is used to account for Illinois Department of Public Health grant funds used to assist with dispatching emergency medical vehicles.

FEMA Cooperating Technical Partnership – This fund is used to account for grant funds received by the Federal Emergency Management Agency (FEMA) and expenditures related to the administration and completion of an approved, cost shared, Cooperative Technical Partners Initiative or an approved Map Modernization Management Initiative.

Energy Efficiency and Conservation Block Grant – This fund is used to account for grant funds received by the U.S. Department of Energy to implement the County’s Energy Efficiency & Conservation Strategy in order to reduce fossil fuel emissions, reduce total energy use, and improve energy efficiency in the building and transportation sectors of the County.

FTA Job Access and Reverse Commute Program - This fund is used to account for grant funds received from the Federal Transit Administration and expenditures related to the implementation of the Ride DuPage Paratransit Coordination Project.

Naperville Weatherization Grant – This fund is used to account for the revenue and expenditure of funds received for a Housing and Urban Development grant awarded to the City of Naperville for which the County is acting as a sub grantee to weatherize owner occupied single-family homes.

National Children’s Alliance Program - This fund is used to account for the revenue and expenditure of funds at the Children’s Center relating to a grant received from the National Children’s Alliance.

DuPage River Restoration Grant - The fund is used to account for grant funds received from the National Oceanic and Atmospheric Administration for costs associated with the DuPage River Restoration: Kress Creek and the West Branch DuPage River project.

Illinois Emergency Management Agency - This fund is used to account for the revenue and expenditure of various grant projects, which represent federal funding, passed through the Illinois Emergency Management Agency. The purpose of these programs is domestic preparedness.

Illinois Attorney General’s Office - Violent Crime Victims Assistance - This fund is used to account for grant funds received by the State’s Attorney’s Office from the State Attorney General’s Office to assist victims of violent crime.

Illinois Department of Commerce and Economic Opportunity - This fund is used to account for federal and state grant monies received and expended for programs which provide community services, such as rental assistance and medical assistance to eligible individuals and for programs designed to serve unemployed and underemployed County residents in obtaining jobs.

Community Development Act - This fund is used to account for federal grant monies received from the Department of Housing and Urban Development. Programs operated under this fund include the various HUD Block Grant Programs, the Single Family Rehab Program, housing assistance and the development of a Homeless Management Information System database.

HUD Supportive Housing Grant - This fund is used to account for the revenue and expenditure of grant monies received from the Department of Housing and Urban Development which is used to fund support service for graduates of traditional funding programs and homeless families.

HUD Neighborhood Stabilization Program - This fund is used to account for the revenue and expenditure of grant monies received from the Department of Housing and Urban Development which is used to provide funding for the acquisition, rehabilitation, and resale of foreclosed homes within DuPage County.

HUD Homeless Management Information Systems - This fund is used to account for the revenue and expenditure of federal funds awarded by the Department of Housing and Urban Development used to partially fund the development and implementation of a computer data base system which will assist in the referral and placement of homeless persons.

Area Agency on Aging - This fund is used to account for federal and state grant monies received from the Illinois Department on Aging. These funds are used to provide services to seniors throughout the County.

Illinois Department of Healthcare and Family Services - This fund is used to account for federal and state grant monies received for various grants administered by the Department of Healthcare and Family Services. These funds are used to operate programs for child support enforcement, access and visitation programs for children, the weatherization of homes for eligible individuals and provide energy assistance to low-income households throughout the County.

Children's Advocacy Services - This fund is to account for grant funds received from the Illinois Department of Children and Family Services. These funds are administered by the DuPage County Children's Center and are used for child advocacy services.

Illinois Criminal Justice Information Authority - These funds are used to account for revenue and expenditure of federal grant funds flowing through the State for programs for the prevention of juvenile delinquency, multi-jurisdictional drug prosecution, supporting the County's Children's Center and supporting child victims of crime programs.

COMBINED SCHEDULE OF BALANCE SHEETS

SPECIAL REVENUE FUNDS

November 30, 2009

With comparative totals at November 30, 2008

	2009	2008
ASSETS		
Cash		
Petty cash	\$	
Demand deposits	96,798,682	38,340,596
Certificates of deposit	24,320,000	63,180,500
Investments		
Receivables		
Taxes	37,186,654	37,240,030
Interest	8,952	10,283
Accounts	679,713	923,304
Other	1,861,234	6,969,382
Due from Federal, State and other governmental units	43,430,162	23,012,616
Due from other funds	4,033,806	4,365,895
Inventory	412,295	199,018
Other assets	18,355	17,931
	<u>\$ 208,749,853</u>	<u>174,259,555</u>
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 11,615,676	13,245,192
Accrued payroll	2,639,656	2,100,051
Accrued compensated absences - current	34,745	22,623
Due to Federal, State and other governmental units	2,232,807	1,758,027
Due to other funds	5,586,827	4,567,299
Advances payable to other funds		
Deferred revenue	58,887,018	48,753,752
Retainage payable	638,614	760,371
Other liabilities	1,549,238	1,862,347
	<u>83,184,581</u>	<u>73,069,662</u>
Fund balances		
Reserved for encumbrances/other purposes	35,234,131	14,927,387
Unreserved and undesignated	90,331,141	86,262,506
	<u>125,565,272</u>	<u>101,189,893</u>
	<u>\$ 208,749,853</u>	<u>174,259,555</u>

COMBINED SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	2009	2008
Revenues		
Taxes	\$ 66,193,646	56,565,149
Intergovernmental	69,039,933	43,364,340
Court fees and fines	6,076,601	5,976,805
Fees, licenses and permits	10,063,792	10,962,720
Charges for services	15,075,242	15,316,944
Investment income	888,896	2,791,672
Miscellaneous	3,504,303	14,497,381
Total revenues	<u>170,842,413</u>	<u>149,475,011</u>
Expenditures		
Current		
General government	24,746,120	22,348,070
Health and public safety	53,544,423	47,944,443
Highways, streets and bridges	19,209,282	20,831,951
Public services	32,869,060	25,298,641
Judicial	10,775,456	9,922,181
Conservation and recreation	163,563	129,447
Public works	5,510,870	4,179,474
Total current	<u>146,818,774</u>	<u>130,654,207</u>
Capital outlays	<u>34,481,445</u>	<u>34,483,568</u>
Total expenditures	<u>181,300,219</u>	<u>165,137,775</u>
Excess (deficiency) of revenues over expenditures	<u>(10,457,806)</u>	<u>(15,662,764)</u>
Other financing sources (uses)		
Transfers in	14,850,506	15,423,415
Transfers out	(7,727,324)	(8,102,000)
Proceeds from sale of assets	13,375	600,490
Total other financing sources (uses)	<u>7,136,557</u>	<u>7,921,905</u>
Net change in fund balance	(3,321,249)	(7,740,859)
Fund balance		
December 1, as restated	<u>128,886,521</u>	<u>108,930,752</u>
November 30	<u>\$ 125,565,272</u>	<u>101,189,893</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009
 With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
HEALTH DEPARTMENT (Major Fund)				
Revenues				
Taxes	\$ 13,559,052	13,582,222	23,170	13,156,599
Intergovernmental	16,018,279	12,866,326	(3,151,953)	14,097,526
Charges for services	14,610,623	12,305,080	(2,305,543)	13,389,160
Investment income	601,000	88,251	(512,749)	441,776
Miscellaneous	157,360	258,187	100,827	467,404
Total revenues	44,946,314	39,100,066	(5,846,248)	41,552,465
Expenditures				
Current				
Health and public safety				
Personnel	33,798,553	32,450,161	1,348,392	32,490,079
Commodities	2,078,452	1,557,599	520,853	1,777,560
Contractual	8,559,980	7,468,728	1,091,252	7,033,485
Total current	44,436,985	41,476,488	2,960,497	41,301,124
Capital outlays	520,734	480,673	40,061	424,839
Total expenditures	44,957,719	41,957,161	3,000,558	41,725,963
Excess (deficiency) of revenues over expenditures	(11,405)	(2,857,095)	(2,845,690)	(173,498)
Other financing sources (uses)				
Anticipated grant sources	81,498		(81,498)	
Anticipated grant uses	(81,498)		81,498	
Total other financing sources (uses)	-	-	-	-
Net change in fund balance - budgetary basis	\$ (11,405)	(2,857,095)	(2,845,690)	(173,498)
Net change - budget to GAAP adjustment		256,420		(414,557)
Net change in fund balance - GAAP basis		(2,600,675)		(588,055)
Fund balance				
December 1		17,256,947		17,845,002
November 30		14,656,272		17,256,947

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS (CONT.)

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
LOCAL GASOLINE TAX (Major Fund)				
Revenues				
Taxes	\$ 20,000,000	18,587,744	(1,412,256)	17,604,699
Intergovernmental				
Federal		1,178,661	1,178,661	899,758
State	10,452,000	8,773,079	(1,678,921)	6,861,134
Fees, licenses and permits	317,000	356,384	39,384	315,331
Charges for services	2,005,600	2,156,539	150,939	1,630,917
Investment income	900,000	152,669	(747,331)	663,672
Miscellaneous				
Construction reimbursement	293,400	609,189	315,789	265,133
Total revenues	33,968,000	31,814,265	(2,153,735)	28,240,644
Expenditures				
Current				
Highway, streets and bridges				
Personnel	9,025,822	8,763,443	262,379	8,231,153
Commodities	4,975,150	4,911,291	63,859	4,192,700
Contractual	8,239,458	5,065,874	3,173,584	4,285,307
Total current	22,240,430	18,740,608	3,499,822	16,709,160
Capital outlays	37,398,793	16,943,483	20,455,310	22,205,843
Total expenditures	59,639,223	35,684,091	23,955,132	38,915,003
Excess (deficiency) of revenues over expenditures	(25,671,223)	(3,869,826)	21,801,397	(10,674,359)
Other financing sources (uses)				
Transfers in				
General Fund	6,000,000		(6,000,000)	1,400,000
Special Revenue				75,000
Highway Impact Fees				
Transfers out				
2001 Transportation Revenue Bonds		(301,087)	(301,087)	
Proceeds from sale of assets	2,000,000	13,375	(1,986,625)	600,490
Total other financing sources (uses)	8,000,000	(287,712)	(8,287,712)	2,075,490
Net change in fund balance	(17,671,223)	(4,157,538)	13,513,685	(8,598,869)
Fund balance				
December 1	20,300,607	20,300,607		28,899,476
November 30	\$ 2,629,384	16,143,069	13,513,685	20,300,607

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS (CONT.)

Year Ended November 30, 2009
 With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
HEALTH DEPARTMENT - ILLINOIS MUNICIPAL RETIREMENT				
Revenues				
Taxes	\$ 2,250,180	2,300,722	50,542	2,623,634
Investment income	64,000	17,287	(46,713)	70,910
Total revenues	2,314,180	2,318,009	3,829	2,694,544
Expenditures				
Current				
Health and public safety Personnel	2,323,970	2,265,874	58,096	2,378,406
Net change in fund balance	(9,790)	52,135	61,925	316,138
Fund balance				
December 1	2,833,918	2,833,918		2,517,780
November 30	\$ 2,824,128	2,886,053	61,925	2,833,918

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS (CONT.)

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
HEALTH DEPARTMENT - FICA				
Revenues				
Taxes	\$ 2,165,768	2,186,471	20,703	2,220,405
Investment income	70,000	13,931	(56,069)	60,187
Total revenues	2,235,768	2,200,402	(35,366)	2,280,592
Expenditures				
Current				
Health and public safety				
Personnel	2,235,768	2,135,399	100,369	2,165,189
Net change in fund balance	-	65,003	65,003	115,403
Fund balance				
December 1	2,327,273	2,327,273		2,211,870
November 30	\$ 2,327,273	2,392,276	65,003	2,327,273

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS (CONT.)

Year Ended November 30, 2009
 With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
HEALTH DEPARTMENT - CONTINGENCY				
Revenues				
Investment income	\$	3,917	3,917	21,429
Expenditures				
Capital outlays				325,000
Excess (deficiency) of revenues over expenditures	-	3,917	3,917	(303,571)
Other financing sources				
Transfers in				
Special Revenue				
Health Department General Fund				325,000
Net change in fund balance	-	3,917	3,917	21,429
Fund balance				
December 1	578,336	578,336		556,907
November 30	\$ 578,336	582,253	3,917	578,336

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
STORMWATER DRAINAGE				
Revenues				
Taxes	\$ 8,515,000	8,528,443	13,443	8,519,565
Intergovernmental				
Federal	2,588,918	1,911,601	(677,317)	298,192
Other		30,857	30,857	
Fees, licenses and permits	452,400	340,699	(111,701)	496,901
Investment income	198,000	35,612	(162,388)	143,818
Miscellaneous				
Other	115,100	22,027	(93,073)	67,539
Total revenues	11,869,418	10,869,239	(1,000,179)	9,526,015
Expenditures				
Current				
Public works				
Personnel	2,586,627	2,250,786	335,841	1,792,844
Commodities	136,975	119,005	17,970	81,771
Contractual	6,557,339	2,935,960	3,621,379	2,144,241
Total current	9,280,941	5,305,751	3,975,190	4,018,856
Capital outlays	3,899,542	948,403	2,951,139	1,711,742
Total expenditures	13,180,483	6,254,154	6,926,329	5,730,598
Excess (deficiency) of revenues over expenditures	(1,311,065)	4,615,085	5,926,150	3,795,417
Other financing sources (uses)				
Transfers in				
General Fund	4,500,000	3,041,000	(1,459,000)	2,500,000
Transfers out				
Debt Service				
1993 General Obligation Bonds - Stormwater Project	(1,873,000)	(1,840,000)	33,000	(1,805,000)
2001 General Obligation Bonds - Stormwater Project	(1,254,100)	(1,225,000)	29,100	(1,195,000)
2002 General Obligation Refunding Bonds - Stormwater Project	(3,422,250)	(3,345,000)	77,250	(3,268,000)
2006 General Obligation Refunding Bonds - Stormwater Project	(807,665)	(790,000)	17,665	(785,000)
Total other financing sources (uses)	(2,857,015)	(4,159,000)	(1,301,985)	(4,553,000)
Net change in fund balance	(4,168,080)	456,085	4,624,165	(757,583)
Fund balance				
December 1	6,215,452	6,215,452		6,973,035
November 30	\$ 2,047,372	6,671,537	4,624,165	6,215,452

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009
 With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
ILLINOIS MUNICIPAL RETIREMENT				
Revenues				
Taxes	\$ 5,185,704	5,185,721	17	5,166,886
Intergovernmental				
State	488,462	403,028	(85,434)	509,343
Investment income	9,961	3,495	(6,466)	17,162
Total revenues	5,684,127	5,592,244	(91,883)	5,693,391
Expenditures				
Current				
General government				
Personnel	15,500,000	12,043,821	3,456,179	11,245,334
Excess (deficiency) of revenues over expenditures	(9,815,873)	(6,451,577)	3,364,296	(5,551,943)
Other financing sources				
Transfers in				
General Fund	6,328,880	6,328,880		6,110,234
Net change in fund balance	(3,486,993)	(122,697)	3,364,296	558,291
Fund balance				
December 1	1,518,451	1,518,451		960,160
November 30	\$ (1,968,542)	1,395,754	3,364,296	1,518,451

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009
 With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
SOCIAL SECURITY				
Revenues				
Taxes	\$ 3,558,192	3,514,181	(44,011)	3,513,906
Investment income	42,239	2,107	(40,132)	9,842
Miscellaneous	14,450	408	(14,042)	39
Total revenues	3,614,881	3,516,696	(98,185)	3,523,787
Expenditures				
Current				
General government				
Personnel	6,840,482	6,785,011	55,471	6,220,179
Excess (deficiency) of revenues over expenditures	(3,225,601)	(3,268,315)	(42,714)	(2,696,392)
Other financing sources				
Transfers in				
General Fund	3,194,782	3,194,782		3,208,472
Net change in fund balance	(30,819)	(73,533)	(42,714)	512,080
Fund balance				
December 1	1,703,992	1,703,992		1,191,912
November 30	\$ 1,673,173	1,630,459	(42,714)	1,703,992

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS (CONT.)

Year Ended November 30, 2009
 With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
COURT DOCUMENT STORAGE				
Revenues				
Court fees and fines	\$ 2,400,000	2,630,109	230,109	2,597,793
Investment income	20,000	2,919	(17,081)	19,099
Total revenues	2,420,000	2,633,028	213,028	2,616,892
Expenditures				
Current				
Judicial				
Commodities	216,300	169,888	46,412	141,915
Contractual	2,363,000	2,243,019	119,981	1,830,243
Total current	2,579,300	2,412,907	166,393	1,972,158
Capital outlays	320,700	320,693	7	904,513
Total expenditures	2,900,000	2,733,600	166,400	2,876,671
Net change in fund balance	(480,000)	(100,572)	379,428	(259,779)
Fund balance				
December 1	646,591	646,591		906,370
November 30	\$ 166,591	546,019	379,428	646,591

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS (CONT.)

Year Ended November 30, 2009
 With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
WELFARE FRAUD FORFEITURE				
Revenues				
Investment income	\$ 1,275	255	(1,020)	1,731
Expenditures				
Current				
Public services				
Personnel	67,000	3,529	63,471	2,033
Net change in fund balance	(65,725)	(3,274)	62,451	(302)
Fund balance				
December 1	69,197	69,197		69,499
November 30	\$ 3,472	65,923	62,451	69,197

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS (CONT.)

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
CRIME LABORATORY				
Revenues				
Fees, licenses and permits	\$ 65,000	60,265	(4,735)	66,260
Investment income	2,000	188	(1,812)	1,333
Total revenues	67,000	60,453	(6,547)	67,593
Expenditures				
Current				
Health and public safety				
Commodities	40,000	5,002	34,998	38,706
Contractual	64,200	20,410	43,790	39,581
Total current	104,200	25,412	78,788	78,287
Capital outlays	25,000		25,000	
Total expenditures	129,200	25,412	103,788	78,287
Net change in fund balance	(62,200)	35,041	97,241	(10,694)
Fund balance				
December 1	45,302	45,302		55,996
November 30	\$ (16,898)	80,343	97,241	45,302

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS (CONT.)

Year Ended November 30, 2009
 With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
COUNTY CLERK DOCUMENT STORAGE				
Revenues				
Fees, licenses and permits	\$ 38,000	35,887	(2,113)	38,127
Investment income	3,700	501	(3,199)	3,187
Total revenues	41,700	36,388	(5,312)	41,314
Expenditures				
Current				
General government				
Personnel	20,000	5,192	14,808	3,675
Commodities	12,000	7,006	4,994	
Contractual	51,000	12,000	39,000	11,406
Total current	83,000	24,198	58,802	15,081
Capital outlays				12,000
Total expenditures	83,000	24,198	58,802	27,081
Net change in fund balance	(41,300)	12,190	53,490	14,233
Fund balance				
December 1	128,380	128,380		114,147
November 30	\$ 87,080	140,570	53,490	128,380

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS (CONT.)

Year Ended November 30, 2009
 With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
ARRESTEE'S MEDICAL COST				
Revenues				
Fees, licenses and permits	\$ 100,000	60,487	(39,513)	65,585
Investment income	4,000	596	(3,404)	2,783
Total revenues	104,000	61,083	(42,917)	68,368
Expenditures				
Current				
Health and public safety Contractual	100,000	39,418	60,582	2,034
Net change in fund balance	4,000	21,665	17,665	66,334
Fund balance				
December 1	152,794	152,794		86,460
November 30	\$ 156,794	174,459	17,665	152,794

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009
 With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
CHILDREN'S WAITING ROOM FEE				
Revenues				
Fees, licenses and permits	\$ 75,000	123,571	48,571	108,340
Investment income	4,119	1,029	(3,090)	5,780
Total revenues	79,119	124,600	45,481	114,120
Expenditures				
Current				
Judicial				
Contractual	100,000	97,322	2,678	75,000
Net change in fund balance	(20,881)	27,278	48,159	39,120
Fund balance				
December 1	261,682	261,682		222,562
November 30	\$ 240,801	288,960	48,159	261,682

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
GIS RECORDER				
Revenues				
Fees, licenses and permits	\$ 192,012	171,569	(20,443)	178,444
Investment income	32,644	6,919	(25,725)	34,079
Total revenues	224,656	178,488	(46,168)	212,523
Expenditures				
Current				
General government				
Personnel	92,226	72,025	20,201	43,217
Commodities	90,000	61,680	28,320	13,355
Contractual	390,000	393,755	(3,755)	335,905
Total current	572,226	527,460	44,766	392,477
Capital outlays	80,000	31,672	48,328	
Total expenditures	652,226	559,132	93,094	392,477
Net change in fund balance	(427,570)	(380,644)	46,926	(179,954)
Fund balance				
December 1	1,242,666	1,242,666		1,422,620
November 30	\$ 815,096	862,022	46,926	1,242,666

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009
 With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
GIS DATA PROCESSING				
Revenues				
Intergovernmental				
Federal	\$	629	629	
Fees, licenses and permits	2,600,000	2,320,318	(279,682)	2,403,992
Investment income	40,000	4,425	(35,575)	37,534
Miscellaneous				16,591
Total revenues	2,640,000	2,325,372	(314,628)	2,458,117
Expenditures				
Current				
General government				
Personnel	1,393,556	1,326,335	67,221	1,249,303
Commodities	153,420	88,752	64,668	72,156
Contractual	2,413,803	1,391,457	1,022,346	959,927
Total current	3,960,779	2,806,544	1,154,235	2,281,386
Capital outlays	300,000	234,070	65,930	146,899
Total expenditures	4,260,779	3,040,614	1,220,165	2,428,285
Net change in fund balance	(1,620,779)	(715,242)	905,537	29,832
Fund balance				
December 1	1,073,581	1,073,581		1,043,749
November 30	\$ (547,198)	358,339	905,537	1,073,581

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009
 With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
DETENTION VARIANCE FEE				
Revenues				
Fees, licenses and permits	\$ 7,500	5,114	(2,386)	29,140
Investment income		1,397	1,397	8,771
Total revenues	7,500	6,511	(989)	37,911
Expenditures				
Current				
Public works				
Contractual	93,213	8,657	84,556	
Capital outlays	279,611		279,611	
Total expenditures	372,824	8,657	364,167	-
Net change in fund balance	(365,324)	(2,146)	363,178	37,911
Fund balance				
December 1	376,994	376,994		339,083
November 30	\$ 11,670	374,848	363,178	376,994

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
EMERGENCY DEPLOYMENT REIMBURSEMENT				
Revenues				
Miscellaneous reimbursements	\$ 15,724	25	(15,699)	8,542
Expenditures				
Health and public safety				
Personnel	12,465		12,465	7,113
Commodities	1,735		1,735	721
Contractual	1,500		1,500	708
Total expenditures	15,700	-	15,700	8,542
Net change in fund balance	24	25	1	-
Fund balance				
December 1				
November 30	\$ 24	25	1	-

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
SHERIFF'S BASIC CORRECTIONAL OFFICER TRAINING FUND				
Revenues				
Charges for services	\$ 300,910	250,584	(50,326)	195,709
Investment income		171	171	198
Total revenues	300,910	250,755	(50,155)	195,907
Expenditures				
Current				
Health and public safety				
Personnel	10,000	7,885	2,115	1,301
Commodities	13,700	8,870	4,830	6,545
Contractual	271,571	197,842	73,729	155,539
Total current	295,271	214,597	80,674	163,385
Capital outlays	5,639		5,639	
Total expenditures	300,910	214,597	86,313	163,385
Net change in fund balance	-	36,158	36,158	32,522
Fund balance				
December 1	32,522	32,522		
November 30	\$ 32,522	68,680	36,158	32,522

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
ECONOMIC DEVELOPMENT AND PLANNING				
Revenues				
Intergovernmental				
Federal	\$ 108,189	89,501	(18,688)	10,728
State	184,000	168,838	(15,162)	184,432
Fees, licenses and permits	2,056,000	1,709,017	(346,983)	2,266,799
Charges for services	1,000	664	(336)	682
Investment income	15,750	2,521	(13,229)	13,824
Miscellaneous	400,836	44,712	(356,124)	21,470
Total revenues	2,765,775	2,015,253	(750,522)	2,497,935
Expenditures				
Current				
Public services				
Personnel	1,799,250	1,352,396	446,854	1,842,901
Commodities	74,464	42,431	32,033	47,388
Contractual	3,562,898	2,048,599	1,514,299	1,072,945
Total current	5,436,612	3,443,426	1,993,186	2,963,234
Capital outlays	30,000	26,309	3,691	
Total expenditures	5,466,612	3,469,735	1,996,877	2,963,234
Excess (deficiency) of revenues over expenditures	(2,700,837)	(1,454,482)	1,246,355	(465,299)
Other financing sources				
Transfers in				
General Fund	2,500,000	1,500,000	(1,000,000)	
Net change in fund balance	(200,837)	45,518	246,355	(465,299)
Fund balance				
December 1	(506,629)	(506,629)		(41,330)
November 30	\$ (707,466)	(461,111)	246,355	(506,629)

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009
 With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
COUNTY CASH BOND ACCOUNT				
Revenues				
Investment income	\$ 40,000	12,907	(27,093)	48,784
Miscellaneous	1,070,000		(1,070,000)	
Total revenues	1,110,000	12,907	(1,097,093)	48,784
Expenditures				
Current				
General government				
Contractual	1,110,000		1,110,000	
Net change in fund balance	-	12,907	12,907	48,784
Fund balance				
December 1	258,627	258,627		209,843
November 30	\$ 258,627	271,534	12,907	258,627

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
NEUTRAL SITE CUSTODY EXCHANGE				
Revenues				
Fees, licenses and permits	\$ 260,000	329,352	69,352	287,879
Investment income	2,000	684	(1,316)	3,323
Miscellaneous	1,538	1,175	(363)	1,787
Total revenues	263,538	331,211	67,673	292,989
Expenditures				
Current				
Judicial				
Personnel	168,687	158,334	10,353	151,275
Commodities	9,390	7,926	1,464	7,067
Contractual	83,916	83,086	830	70,481
Total expenditures	261,993	249,346	12,647	228,823
Net change in fund balance	1,545	81,865	80,320	64,166
Fund balance				
December 1	157,169	157,169		93,003
November 30	\$ 158,714	239,034	80,320	157,169

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
SHERIFF'S POLICE VEHICLE				
Revenues				
Fees, licenses and permits	\$ 42,247	36,222	(6,025)	43,948
Investment Income		301	301	1,230
Total revenues	42,247	36,523	(5,724)	45,178
Expenditures				
Current				
Health and public safety				
Commodities	90,000	2,485		
Contractual				12,750
Total expenditures	90,000	2,485	-	12,750
Net change in fund balance	(47,753)	34,038	81,791	32,428
Fund balance				
December 1	70,775	70,775		38,347
November 30	\$ 23,022	104,813	81,791	70,775

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)
RENTAL HOUSING SUPPORT FUND			
Revenues			
Investment income	\$	537	537
Expenditures			
Current			
Public Services			
Personnel	70,000	3,824	
Commodities	7,500	1,018	6,482
Contractual	6,000		6,000
Total expenditures	83,500	4,842	12,482
Excess (deficiency) of revenues over expenditures	(83,500)	(4,305)	79,195
Other financing sources			
Transfers in General Fund	266,000	343,561	77,561
Net change in fund balance	182,500	339,256	156,756
Fund balance			
December 1			
November 30	\$ 182,500	339,256	156,756

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
CIRCUIT CLERK OPERATIONS AND ADMINISTRATION				
Revenues				
Court fees and fines	\$ 200,000	269,303	69,303	247,488
Investment income	1,000	946	(54)	1,846
Total revenues	201,000	270,249	69,249	249,334
Expenditures				
Current				
Judicial				
Commodities	43,000	28,776	14,224	15,964
Contractual	127,325	79,882	47,443	16,516
Total current	170,325	108,658	61,667	32,480
Capital outlays	35,250		35,250	17,147
Total expenditures	205,575	108,658	96,917	49,627
Net change in fund balance	(4,575)	161,591	166,166	199,707
Fund balance				
December 1	197,105	197,105		(2,602)
November 30	\$ 192,530	358,696	166,166	197,105

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009
 With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
YOUTH HOME				
Revenues				
Taxes	\$ 1,931,686	1,928,543	(3,143)	1,938,183
Intergovernmental				
State	1,396,807	1,024,867	(371,940)	984,967
Investment income	20,783	131	(20,652)	6,912
Miscellaneous				
Parent reimbursement	13,000	10,783	(2,217)	11,750
Other	2,449	10,160	7,711	372
Total revenues	3,364,725	2,974,484	(390,241)	2,942,184
Expenditures				
Current				
Judicial				
Personnel	3,093,844	3,051,094	42,750	2,816,365
Commodities	311,843	240,013	71,830	258,713
Contractual	759,872	514,445	245,427	542,169
Total expenditures	4,165,559	3,805,552	360,007	3,617,247
Excess (deficiency) of revenues over expenditures	(800,834)	(831,068)	(30,234)	(675,063)
Other financing sources				
Transfers in				
Probation Services		154,210	154,210	
Net change in fund balance	(800,834)	(676,858)	123,976	(675,063)
Fund balance				
December 1	(387,447)	(387,447)		287,616
November 30	\$ (1,188,281)	(1,064,305)	123,976	(387,447)

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009
 With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
DRUG COURT AND MENTAL ILLNESS COURT ALTERNATIVE PROGRAM				
Revenues				
Court fees and fines	\$ 480,000	530,334	50,334	511,848
Investment income	5,417	1,902	(3,515)	8,408
Miscellaneous	185			
Total revenues	485,602	532,236	46,819	520,256
Expenditures				
Current				
Judicial				
Personnel	415,656	368,294	47,362	219,369
Commodities	160,800	2,554	158,246	1,285
Contractual	365,444	244,123	121,321	111,587
Total expenditures	941,900	614,971	326,929	332,241
Excess (deficiency) of revenues over expenditures	(456,298)	(82,735)	373,563	188,015
Other financing sources				
Transfers in				
General Fund				300,000
Net change in fund balance	(456,298)	(82,735)	373,563	488,015
Fund balance				
December 1	488,015	488,015		
November 30	\$ 31,717	405,280	373,563	488,015

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
HISTORICAL MUSEUM				
Revenues				
Fees, licenses and permits	\$			1,847
Miscellaneous		2,145	2,145	3,063
Total revenues	-	2,145	2,145	4,910
Expenditures				
Current				
Public services				
Personnel				38,760
Commodities				898
Contractual				45,236
Total expenditures	-	-	-	84,894
Excess (deficiency) of revenues over expenditures	-	2,145	2,145	(79,984)
Other financing sources				
Transfers in				
General Fund		81,072	(81,072)	
Net change in fund balance	-	83,217	83,217	(79,984)
Fund balance				
December 1	(83,217)	(83,217)		(3,233)
November 30	\$ (83,217)	-	83,217	(83,217)

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
HIGHWAY MOTOR FUEL TAX				
Revenues				
Taxes	\$ 1,750,000	1,821,272	71,272	1,821,272
Intergovernmental				
Federal		826,852	826,852	
State	13,951,000	7,561,605	(6,389,395)	7,827,422
Investment income	400,000	76,882	(323,118)	297,860
Miscellaneous				
Construction reimbursement				7,008
Total revenues	16,101,000	10,286,611	(5,814,389)	9,953,562
Expenditures				
Current				
Highway, streets and bridges				
Contractual	4,516,000	277,438	4,238,562	4,069,758
Capital outlays	24,503,000	9,811,742	14,691,258	3,628,869
Total expenditures	29,019,000	10,089,180	18,929,820	7,698,627
Excess (deficiency) of revenues over expenditures	(12,918,000)	197,431	13,115,431	2,254,935
Other financing sources (uses)				
Transfers in				
2005 Transportation Revenue Refunding Bonds	250,000	128,249	(121,751)	255,709
Highway Impact Fees				649,000
Transfers out				
Highway Impact Fees		(65,000)	(65,000)	
Total other financing sources (uses)	250,000	63,249	(186,751)	904,709
Net change in fund balance	(12,668,000)	260,680	12,928,680	3,159,644
Fund balance				
December 1	11,989,234	11,989,234		8,829,590
November 30	\$ (678,766)	12,249,914	12,928,680	11,989,234

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
ANIMAL CONTROL ACT				
Revenues				
Fees, licenses and permits	\$ 1,652,460	1,274,116	(378,344)	1,579,160
Charges for services	181,600	348,927	167,327	88,557
Investment income	21,100	3,735	(17,365)	21,052
Miscellaneous	46,728	50,621	3,893	36,956
Total revenues	1,901,888	1,677,399	(224,489)	1,725,725
Expenditures				
Current				
General government				
Personnel	1,414,283	1,137,253	277,030	1,029,397
Commodities	162,720	122,923	39,797	126,632
Contractual	436,245	333,058	103,187	357,873
Total current	2,013,248	1,593,234	420,014	1,513,902
Capital outlays	140,000	60,060	79,940	
Total expenditures	2,153,248	1,653,294	499,954	1,513,902
Net change in fund balance	(251,360)	24,105	275,465	211,823
Fund balance				
December 1	1,157,956	1,157,956		946,133
November 30	\$ 906,596	1,182,061	275,465	1,157,956

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009
 With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
LAW LIBRARY				
Revenues				
Fees, licenses and permits	\$ 553,846	535,506	(18,340)	472,259
Charges for services	13,000	13,448	448	11,919
Investment income	13,000	3,294	(9,706)	18,460
Miscellaneous	1,000	157	(843)	
Total revenues	580,846	552,405	(28,441)	502,638
Expenditures				
Current				
Judicial				
Personnel	220,037	200,760	19,277	165,533
Commodities	239,116	181,075	58,041	159,166
Contractual	20,874	4,385	16,489	7,212
Total expenditures	480,027	386,220	93,807	331,911
Net change in fund balance	100,819	166,185	65,366	170,727
Fund balance				
December 1	842,323	842,323		671,596
November 30	\$ 943,142	1,008,508	65,366	842,323

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
PROBATION SERVICES				
Revenues				
Fees, licenses and permits	\$ 625,400	631,522	6,122	594,622
Investment income	36,670	14,706	(21,964)	56,430
Miscellaneous	388,000	376,288	(11,712)	433,517
Total revenues	1,050,070	1,022,516	(27,554)	1,084,569
Expenditures				
Current				
Judicial				
Commodities	65,900	42,885	23,015	53,893
Contractual	1,400,812	730,952	669,860	524,012
Total current	1,466,712	773,837	692,875	577,905
Capital outlays	169,434	161,163	8,271	
Total expenditures	1,636,146	935,000	701,146	577,905
Excess (deficiency) of revenues over expenditures	(586,076)	87,516	673,592	506,664
Other financing sources (uses)				
Transfers in				
General Fund	600,000		(600,000)	600,000
Transfers out				
Youth Home		(154,210)	(154,210)	
Total other financing sources (uses)	600,000	(154,210)	(754,210)	600,000
Net change in fund balance	13,924	(66,694)	(80,618)	1,106,664
Fund balance				
December 1	3,200,990	3,200,990		2,094,326
November 30	\$ 3,214,914	3,134,296	(80,618)	3,200,990

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009
 With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
TAX SALE AUTOMATION				
Revenues				
Fees, licenses and permits	\$ 73,000	84,373	11,373	69,877
Investment income	10,500	2,479	(8,021)	11,611
Miscellaneous	51,610	32,516	(19,094)	83,333
Total revenues	135,110	119,368	(15,742)	164,821
Expenditures				
Current				
General government				
Personnel				2,251
Commodities	28,600	21,660	6,940	37,508
Contractual	28,600	19,523	9,077	27,699
Total expenditures	57,200	41,183	16,017	67,458
Net change in fund balance	77,910	78,185	275	97,363
Fund balance				
December 1	495,094	495,094		397,731
November 30	\$ 573,004	573,279	275	495,094

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
RECORDER DOCUMENT STORAGE				
Revenues				
Fees, licenses and permits	\$ 582,517	534,801	(47,716)	549,747
Investment income	14,595	1,739	(12,856)	14,789
Total revenues	597,112	536,540	(60,572)	564,536
Expenditures				
Current				
General government				
Personnel	426,161	322,257	103,904	371,931
Commodities	67,500	54,851	12,649	14,119
Contractual	257,250	238,787	18,463	226,203
Total current	750,911	615,895	135,016	612,253
Capital outlays	30,500	8,040	22,460	6,690
Total expenditures	781,411	623,935	157,476	618,943
Net change in fund balance	(184,299)	(87,395)	96,904	(54,407)
Fund balance				
December 1	516,749	516,749		571,156
November 30	\$ 332,450	429,354	96,904	516,749

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009
 With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
COURT AUTOMATION				
Revenues				
Court fees and fines	\$ 2,400,000	2,646,855	246,855	2,619,676
Investment income	20,000	1,879	(18,121)	22,202
Miscellaneous	34,960		(34,960)	34,960
Total revenues	2,454,960	2,648,734	193,774	2,676,838
Expenditures				
Current				
Judicial				
Commodities	200,000	184,804	15,196	120,936
Contractual	1,950,000	1,866,507	83,493	2,146,004
Total current	2,150,000	2,051,311	98,689	2,266,940
Capital outlays	975,000	974,549	451	751,679
Total expenditures	3,125,000	3,025,860	99,140	3,018,619
Net change in fund balance	(670,040)	(377,126)	292,914	(341,781)
Fund balance				
December 1	520,272	520,272		862,053
November 30	\$ (149,768)	143,146	292,914	520,272

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
ENVIRONMENT RELATED PUBLIC WORKS PROJECTS				
Revenues				
Investment income	\$ 42,286	1,068	(41,218)	46,695
Expenditures				
Current				
Public works				
Contractual	50,000		50,000	
Capital outlays				
	100,000		100,000	2,669,350
Total expenditures	150,000	-	150,000	2,669,350
Net change in fund balance	(107,714)	1,068	108,782	(2,622,655)
Fund balance				
December 1	287,824	287,824		2,910,479
November 30	\$ 180,110	288,892	108,782	287,824

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009
 With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
ENVIRONMENTAL EDUCATION ISSUES				
Revenues				
Investment income	\$	2	2	
Expenditures				
Current				
General government				
Contractual				
Net change in fund balance	-	2	2	-
Fund balance				
December 1	483	483		483
November 30	\$ 483	485	2	483

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
HIGHWAY IMPACT FEES				
Revenues				
Fees, licenses and permits	\$ 1,000,000	435,442	(564,558)	794,526
Investment income	400,000	40,328	(359,672)	242,208
Total revenues	1,400,000	475,770	(924,230)	1,036,734
Expenditures				
Current				
Highway, streets and bridges Contractual	215,255	191,236	24,019	53,033
Capital outlays	10,714,745	2,319,657	8,395,088	379,199
Total expenditures	10,930,000	2,510,893	8,419,107	432,232
Excess (deficiency) of revenues over expenditures	(9,530,000)	(2,035,123)	7,494,877	604,502
Other financing sources (uses)				
Transfers in				
Highway Motor Fuel Tax		65,000	65,000	
Transfers out				
Highway Motor Fuel Tax				(649,000)
Local Gasoline Tax				(75,000)
Total other financing sources (uses)	-	65,000	65,000	(724,000)
Net change in fund balance	(9,530,000)	(1,970,123)	7,559,877	(119,498)
Fund balance				
December 1	8,773,750	8,773,750		8,893,248
November 30	\$ (756,250)	6,803,627	7,559,877	8,773,750

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)
TOWNSHIP PROJECT REIMBURSEMENT			
Revenues			
Intergovernmental			
State	\$	308,774	308,774
Expenditures			
Current			
General Government			
Commodities		308,774	(308,774)
Capital outlays		17,066	(17,066)
Total expenditures	-	325,840	(17,066)
Net change in fund balance	-	(17,066)	(17,066)
Fund balance			
December 1			
November 30	\$ -	(17,066)	(17,066)

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
WETLAND MITIGATION				
Revenues				
Fees, licenses and permits	\$ 120,000	784,306	664,306	161,772
Investment income	300,000	125,340	(174,660)	416,669
Total revenues	420,000	909,646	489,646	578,441
Expenditures				
Current				
Public works				
Commodities	48,348	25,392	22,956	1,652
Contractual	5,771,854	171,070	5,600,784	158,966
Total current	5,820,202	196,462	5,623,740	160,618
Capital outlays	4,300,000	1,024,217	3,275,783	598,382
Total expenditures	10,120,202	1,220,679	8,899,523	759,000
Net change in fund balance	(9,700,202)	(311,033)	9,389,169	(180,559)
Fund balance				
December 1	15,457,198	15,457,198		15,637,757
November 30	\$ 5,756,996	15,146,165	9,389,169	15,457,198

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
EMERGENCY TELEPHONE SYSTEM BOARD				
Revenues				
Other taxes	\$ 3,055,000	3,026,136	(28,864)	3,278,090
Investment income	300,000	46,985	(253,015)	177,621
Miscellaneous	16,000	12,575	(3,425)	151,105
Total revenues	3,371,000	3,085,696	(285,304)	3,606,816
Expenditures				
Current				
Health and public safety				
Personnel	340,900	166,336	174,564	
Commodities	132,745	34,929	97,816	143,950
Contractual	5,042,572	3,178,805	1,863,767	3,637,341
Total current	5,516,217	3,380,070	2,136,147	3,781,291
Capital outlays	2,546,640	471,457	2,075,183	917,895
Total expenditures	8,062,857	3,851,527	2,136,147	4,699,186
Net change in fund balance	(4,691,857)	(765,831)	3,926,026	(1,092,370)
Fund balance				
December 1	6,904,685	6,904,685		7,997,055
November 30	\$ 2,212,828	6,138,854	3,926,026	6,904,685

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009
 With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
EMERGENCY TELEPHONE SYSTEM BOARD WIRELESS SURCHARGE				
Revenues				
Other taxes	\$ 5,000,000	5,532,191	532,191	6,338,339
Investment income	300,000	212,830	(87,170)	527,486
Total revenues	5,300,000	5,745,021	445,021	6,865,825
Expenditures				
Current				
Health and public safety Contractual	633,333	375,089	258,244	
Capital outlays	14,000,000		14,000,000	1,315,102
Total expenditures	14,633,333	375,089	14,258,244	1,315,102
Net change in fund balance	(9,333,333)	5,369,932	14,703,265	5,550,723
Fund balance				
December 1	20,791,943	20,791,943		15,241,220
November 30	\$ 11,458,610	26,161,875	14,703,265	20,791,943

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009
 With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
HOUSING AUTHORITY - FAMILY SELF - SUFFICIENCY				
Revenues				
Intergovernmental				
Federal	\$ 314,683	73,486	(241,197)	70,028
Investment income		293	293	2,149
Total revenues	314,683	73,779	(240,904)	72,177
Expenditures				
Current				
Public services				
Personnel	226,183	79,195	146,988	64,332
Commodities	10,000		10,000	
Contractual	78,500		78,500	1,320
Total expenditures	314,683	79,195	235,488	65,652
Net change in fund balance	-	(5,416)	(5,416)	6,525
Fund balance				
December 1	80,901	80,901		74,376
November 30	\$ 80,901	75,485	(5,416)	80,901

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009
 With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
U.S. DEPARTMENT OF JUSTICE				
Revenues				
Intergovernmental				
Federal	\$ 1,743,584	778,758	(964,826)	568,650
Expenditures				
Current				
Health and public safety				
Personnel	15,045	7,233	7,812	128,383
Commodities	929,779	139,772	790,007	471,212
Contractual	281,150	69,358	211,792	124,301
Total current	1,225,974	216,363	1,009,611	723,896
Capital outlays	517,610	77,355	440,255	287,137
Total expenditures	1,743,584	293,718	1,449,866	1,011,033
Net change in fund balance	-	485,040	485,040	(442,383)
Fund balance				
December 1	178,728	178,728		621,111
November 30	\$ 178,728	663,768	485,040	178,728

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009
 With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
CLEAN AIR COUNTS				
Revenues				
Intergovernmental				
State	\$ 181,744		(181,744)	
Other				50,444
Total revenues	181,744	-	(181,744)	50,444
Expenditures				
Current				
Public services				
Personnel	147,454		147,454	47,650
Commodities	10,956		10,956	875
Contractual	23,334		23,334	1,919
Total expenditures	181,744	-	181,744	50,444
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$ -	-	-	-

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
COM ED RATE RELIEF PROGRAM				
Revenues				
Investment income	\$ 584	35	(549)	734
Miscellaneous	66,900	38,802	(28,098)	26,829
Total revenues	67,484	38,837	(28,647)	27,563
Expenditures				
Current				
Public services				
Personnel	65,837	30,417	35,420	26,969
Commodities	500		500	297
Contractual	1,147	25	1,122	297
Total expenditures	67,484	30,442	37,042	27,563
Net change in fund balance	-	8,395	8,395	-
Fund balance				
December 1				
November 30	\$ -	8,395	8,395	-

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
MODELS FOR CHANGE INITIATIVE				
Revenues				
Miscellaneous	\$ 415,250	354,089	(61,161)	11,079
Expenditures				
Current				
Health and public safety				
Commodities	19,038	6,758	12,280	879
Contractual	396,212	109,142	287,070	10,200
Total expenditures	415,250	115,900	299,350	11,079
Net change in fund balance	-	238,189	238,189	-
Fund balance				
December 1				
November 30	\$ -	238,189	238,189	-

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
CONVALESCENT CENTER FOUNDATION GRANT				
Revenues				
Intergovernmental				
Other	\$ 6,420	13,569	7,149	25,598
Investment Income	22,165		(22,165)	327
Total revenues	28,585	13,569	(15,016)	25,925
Expenditures				
Current				
Health and public safety				
Personnel	28,601	7,703	20,898	25,925
Net change in fund balance	(16)	5,866	5,882	-
Fund balance				
December 1				
November 30	\$ (16)	5,866	5,882	-

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
FAMILY VIOLENCE COORDINATING COUNCIL				
Revenues				
Intergovernmental				
Federal	\$ 19,500	17,537	(1,963)	
State	19,500	1,625	(17,875)	20,313
Total revenues	39,000	19,162	(19,838)	20,313
Expenditures				
Current				
Judicial				
Contractual	39,000	19,162	19,838	20,313
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$ -	-	-	-

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009
 With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
ILLINOIS MOTOR VEHICLE BATTLE				
Revenues				
Intergovernmental				
State	\$ 556,211	472,294	(83,917)	396,062
Investment income	17,378	403	(16,975)	2,983
Miscellaneous	35,500	5,500	(30,000)	5,994
Total revenues	609,089	478,197	(130,892)	405,039
Expenditures				
Current				
Health and public safety				
Commodities	45,993	6,221	39,772	(34,777)
Contractual	563,096	432,385	130,711	415,707
Total current	609,089	438,606	170,483	380,930
Capital outlays				24,109
Total expenditures	609,089	438,606	170,483	405,039
Net change in fund balance	-	39,591	39,591	-
Fund balance				
December 1				
November 30	\$ -	39,591	39,591	-

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
TOBACCO ENFORCEMENT PROGRAM				
Revenues				
Intergovernmental				
State	\$ 11,440	11,473	33	5,747
Expenditures				
Current				
Health and public safety				
Personnel	8,139	6,106	2,033	3,663
Commodities	2,463	1,244	1,219	1,736
Contractual	838	525	313	348
Total expenditures	11,440	7,875	3,565	5,747
Net change in fund balance	-	3,598	3,598	-
Fund balance				
December 1				
November 30	\$ -	3,598	3,598	-

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)
CORONER'S CERTIFICATE FEE			
Revenues			
Intergovernmental			
State	\$ 5,980	5,980	
Expenditures			
Current			
Health and public safety			
Personnel			
Commodities	1,415	1,407	8
Contractual	4,565	4,573	(8)
Total expenditures	5,980	5,980	-
Net change in fund balance	-	-	-
Fund balance			
December 1			
November 30	\$ -	-	-

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
ILLINOIS DEPARTMENT OF VETERANS AFFAIRS MEDICAL ASSISTANCE				
Revenues				
Intergovernmental				
State	\$ 42,000	31,143	(10,857)	10,857
Expenditures				
Current				
Health and public safety				
Contractual	42,000	27,719	14,281	10,857
Net change in fund balance	-	3,424	3,424	-
Fund balance				
December 1				
November 30	\$ -	3,424	3,424	-

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
DEPARTMENT OF HUMAN SERVICES				
Revenues				
Intergovernmental				
Federal	\$ 947,541	216,454	(731,087)	397,686
State		130,600	130,600	
Investment income	565	239	(326)	1,891
Miscellaneous	23,135	23,135		
Total revenues	971,241	370,428	(600,813)	399,577
Expenditures				
Current				
Public services				
Personnel	318,720	151,952	166,768	139,766
Commodities	1,750	93	1,657	
Contractual	650,771	202,957	447,814	259,811
Total expenditures	971,241	355,002	616,239	399,577
Net change in fund balance	-	15,426	15,426	-
Fund balance				
December 1				
November 30	\$ -	15,426	15,426	-

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
STATE BOARD OF ELECTIONS HELP AMERICA VOTE ACT				
Revenues				
Intergovernmental				
Federal	\$ 2,224,600		(2,224,600)	141,982
Expenditures				
Current				
Public services				
Commodities	1,947,736		1,947,736	134,243
Contractual	276,864	6,725	270,139	7,739
Total expenditures	2,224,600	6,725	2,217,875	141,982
Excess (deficiency) of revenues over expenditures	-	(6,725)	(6,725)	-
Other financing sources				
Transfers in				
General Fund		6,725	6,725	
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$ -	-	-	-

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009
 With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
HRSA CONVALESCENT CENTER, COLLEGE OF DUPAGE HEALTH EDUCATION CENTER PROGRAM				
Revenues				
Intergovernmental				
Federal	\$ 925,839	102,669	(823,170)	44,848
Expenditures				
Current				
Health and public safety				
Commodities	1,977			
Contractual	543,039	23,510	519,529	
Total current	545,016	23,510	521,506	-
Capital outlays	380,823	79,159	301,664	44,848
Total expenditures	925,839	102,669	823,170	44,848
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$ -	-	-	-

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)
TRANSPORTATION RESEARCH AND ANALYSIS COMPUTING CENTER			
Revenues			
Intergovernmental			
Federal	\$ 320,000	20,000	(300,000)
Miscellaneous	80,000	80,000	
Total revenues	400,000	100,000	(300,000)
Expenditures			
Current			
Public services			
Contractual	400,000	100,000	300,000
Net change in fund balance	-	-	-
Fund balance			
December 1			
November 30	\$ -	-	-

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009
 With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
NAPERVILLE HOME ACCESSIBILITY				
Revenues				
Intergovernmental				
Federal	\$ 33,459	21,039	(12,420)	12,420
Expenditures				
Current				
Public Services				
Personnel	3,518	58	3,460	
Contractual	29,941	10,275	19,666	12,420
Total expenditures	33,459	10,333	23,126	12,420
Net change in fund balance	-	10,706	10,706	-
Fund balance				
December 1				
November 30	\$ -	10,706	10,706	-

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
ILLINOIS MEDICAL EMERGENCY RESPONSE TEAM				
Revenues				
Intergovernmental				
Federal	\$ 89,000	53,869	(35,131)	69,658
Expenditures				
Current				
Health and public safety				
Personnel	66,730	39,233	27,497	51,906
Commodities	1,125	246	879	1,030
Contractual	21,145	14,390	6,755	16,722
Total expenditures	89,000	53,869	35,131	69,658
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$ -	-	-	-

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)
FEMA COOPERATING TECHNICAL PARTNERSHIP			
Revenues			
Intergovernmental			
Federal	\$ 2,050,000	429,298	(1,620,702)
Expenditures			
Current			
Health and public safety			
Personnel	200,000		200,000
Contractual	1,850,000	429,298	1,420,702
Total expenditures	2,050,000	429,298	1,620,702
Net change in fund balance	-	-	-
Fund balance			
December 1			
November 30	\$ -	-	-

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)
ENERGY EFFICIENCY AND CONSERVATION BLOCK GRANT			
Revenues			
Intergovernmental			
Federal	\$ 4,653,700	315	(4,653,385)
Expenditures			
Current			
Conservation and recreation			
Personnel	342,607	315	342,292
Commodities	47,330		47,330
Contractual	859,064		859,064
Total current	1,249,001	315	1,248,686
Capital outlays	3,404,699		3,404,699
Total expenditures	4,653,700	315	4,653,385
Net change in fund balance	-	-	-
Fund balance			
December 1			
November 30	\$ -	-	-

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
U.S. DEPARTMENT OF TRANSPORTATION				
FTA JOB ACCESS AND REVERSE				
COMMUTE PROGRAM				
Revenues				
Intergovernmental				
Federal	\$ 1,386,308	167,235	(1,219,073)	356,926
Expenditures				
Current				
Health and public safety				
Personnel	32,546	8,921	23,625	8,841
Contractual	1,353,762	158,314	1,195,448	348,085
Total expenditures	1,386,308	167,235	1,219,073	356,926
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$ -	-	-	-

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009
 With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
NAPERVILLE WEATHERIZATION GRANT				
Revenues				
Intergovernmental				
Federal	\$ 64,604	39,286	(25,318)	47,172
Expenditures				
Current				
Public services				
Personnel	5,650	613	5,037	3,387
Commodities				329
Contractual	58,954	27,879	31,075	43,456
Total expenditures	64,604	28,492	36,112	47,172
Net change in fund balance	-	10,794	10,794	-
Fund balance				
December 1				
November 30	\$ -	10,794	10,794	-

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
NATIONAL CHILDREN'S ALLIANCE PROGRAM				
Revenues				
Intergovernmental				
Federal	\$ 10,000	10,000		10,000
Expenditures				
Current				
Judicial				
Personnel	10,000	10,000		10,000
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$ -	-	-	-

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
DUPAGE RIVER RESTORATION GRANT				
Revenues				
Intergovernmental				
Federal	\$ 4,969,000	214,195	(4,754,805)	146,072
Expenditures				
Current				
Conservation and recreation				
Commodities	75,430		75,430	
Contractual	365,000	163,248	201,752	129,447
Total current	440,430	163,248	277,182	129,447
Capital outlays	4,528,570	41,453	4,487,117	16,625
Total expenditures	4,969,000	204,701	4,764,299	146,072
Net change in fund balance	-	9,494	9,494	-
Fund balance				
December 1				
November 30	\$ -	9,494	9,494	-

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
ILLINOIS EMERGENCY MANAGEMENT AGENCY				
Revenues				
Intergovernmental				
Federal	\$ 2,803,200	332,159	(2,471,041)	719,894
Expenditures				
Current				
Health and public safety				
Personnel	27,360	6,318	21,042	17,709
Commodities	2,613,958	269,116	2,344,842	644,449
Contractual	231,882	56,725	175,157	57,736
Total expenditures	2,873,200	332,159	2,541,041	719,894
Net change in fund balance	(70,000)	-	70,000	-
Fund balance				
December 1				
November 30	\$ (70,000)	-	70,000	-

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
ILLINOIS ATTORNEY GENERAL'S OFFICE - VIOLENT CRIME VICTIMS ASSISTANCE				
Revenues				
Intergovernmental				
Federal	\$ 26,000	13,000	(13,000)	
State	78,400	43,177	(35,223)	51,272
Total revenues	104,400	56,177	(48,223)	51,272
Expenditures				
Current				
Judicial				
Personnel	104,400	52,713	51,687	51,272
Net change in fund balance	-	3,464	3,464	-
Fund balance				
December 1				
November 30	\$ -	3,464	3,464	-

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009
 With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
ILLINOIS DEPARTMENT OF COMMERCE AND ECONOMIC OPPORTUNITY				
Revenues				
Intergovernmental				
Federal	\$ 9,992,385	7,607,008	(2,385,377)	5,397,334
State	2,014,835	351,556	(1,663,279)	70,942
Investment income	60,789	829	(59,960)	7,835
Miscellaneous	1,038,535	91,191	(947,344)	146,562
Total revenues	13,106,544	8,050,584	(5,055,960)	5,622,673
Expenditures				
Current				
Public services				
Personnel	7,184,811	2,675,884	4,508,927	2,048,475
Commodities	322,003	157,319	164,684	65,605
Contractual	14,473,422	4,112,518	10,360,904	3,402,009
Total current	21,980,236	6,945,721	15,034,515	5,516,089
Capital outlays	2,040,537	337,231	1,703,306	76,274
Total expenditures	24,020,773	7,282,952	16,737,821	5,592,363
Excess (deficiency) of revenues over expenditures	(10,914,229)	767,632	(11,681,861)	30,310
Other financing uses				
Transfers in				
HUD Homeless Management Information Systems	(359,566)	7,027	(366,593)	
Net change in fund balance	(10,554,663)	774,659	11,329,322	30,310
Fund balance				
December 1	168,265	168,265		137,955
November 30	\$ (10,386,398)	942,924	11,329,322	168,265

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
COMMUNITY DEVELOPMENT ACT				
Revenues				
Intergovernmental				
Federal	\$ 7,648,819	5,357,407	(2,291,412)	4,375,983
Miscellaneous	3,740,726	1,171,113	(2,569,613)	816,094
Total revenues	11,389,545	6,528,520	(4,861,025)	5,192,077
Expenditures				
Current				
Public services				
Personnel	1,569,660	788,000	781,660	738,363
Commodities	13,450	7,489	5,961	4,038
Contractual	22,295,536	6,033,093	16,262,443	4,205,551
Total expenditures	23,878,646	6,828,582	17,050,064	4,947,952
Net change in fund balance	(12,489,101)	(300,062)	12,189,039	244,125
Fund balance				
December 1	470,768	470,768		226,643
November 30	\$ (12,018,333)	170,706	12,189,039	470,768

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
HUD SUPPORTIVE HOUSING GRANT				
Revenues				
Intergovernmental				
Federal	\$ 71,100	35,908	(35,192)	42,120
Expenditures				
Current				
Public services				
Personnel	71,100	35,908	35,192	42,120
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$ -	-	-	-

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)
HUD NEIGHBORHOOD STABILIZATION PROGRAM			
Revenues			
Intergovernmental			
Federal	\$ 5,176,438	2,798,993	(2,377,445)
Expenditures			
Current			
Public services			
Personnel	454,043	14,119	439,924
Contractual	4,722,395	2,698,611	
Total expenditures	5,176,438	2,712,730	2,463,708
Net change in fund balance	-	86,263	86,263
Fund balance			
December 1			
November 30	\$ -	86,263	86,263

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
HUD HOMELESS MANAGEMENT INFORMATION SYSTEM				
Revenues				
Intergovernmental				
Federal	\$ 1,633,307	164,270	(1,469,037)	87,890
Miscellaneous	113,750	17,869	(95,881)	21,101
Total revenues	1,747,057	182,139	(1,564,918)	108,991
Expenditures				
Current				
Public services				
Personnel	105,946	14,762	91,184	2,870
Commodities	29,400	6,416	22,984	16,744
Contractual	1,252,145	153,934	1,098,211	89,377
Total expenditures	1,387,491	175,112	1,212,379	108,991
Excess of revenues over expenditures	359,566	7,027	352,539	-
Other financing uses				
Transfer out				
Homeless Prevention and Rapid Rehousing	359,566	(7,027)	366,593	
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$ -	-	-	-

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
AREA AGENCY ON AGING				
Revenues				
Intergovernmental				
Federal	\$ 2,919,767	1,116,659	(1,803,108)	975,330
State	3,062,675	1,996,713	(1,065,962)	1,607,219
Miscellaneous	347,739	204,880	(142,859)	114,898
Total revenues	6,330,181	3,318,252	(3,011,929)	2,697,447
Expenditures				
Current				
Public services				
Personnel	5,486,237	2,724,462	2,761,775	2,260,940
Commodities	47,174	31,458	15,716	45,932
Contractual	756,710	386,576	370,134	364,609
Total current	6,290,121	3,142,496	3,147,625	2,671,481
Capital outlays	40,060	39,893	167	25,966
Total expenditures	6,330,181	3,182,389	3,147,792	2,697,447
Net change in fund balance	-	135,863	135,863	-
Fund balance				
December 1				
November 30	\$ -	135,863	135,863	-

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
ILLINOIS DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES				
Revenues				
Intergovernmental				
Federal	\$ 14,114,918	6,442,706	(7,672,212)	4,640,515
State	3,212,415	2,704,933	(507,482)	2,767,879
Miscellaneous	75,162	4,926	(70,236)	9,248
Total revenues	17,402,495	9,152,565	(8,249,930)	7,417,642
Expenditures				
Current				
Public services				
Personnel	3,188,996	1,436,168	1,752,828	1,313,029
Commodities	140,682	44,960	95,722	48,268
Contractual	13,968,817	7,420,811	6,548,006	5,829,888
Total current	17,298,495	8,901,939	8,396,556	7,191,185
Capital outlays	104,000	54,961	49,039	226,457
Total expenditures	17,402,495	8,956,900	8,445,595	7,417,642
Net change in fund balance	-	195,665	195,665	-
Fund balance				
December 1				
November 30	\$ -	195,665	195,665	-

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
CHILDREN'S ADVOCACY SERVICES				
Revenues				
Intergovernmental				
Federal	\$ 130,984	64,586	(66,398)	62,915
Expenditures				
Current				
Public services				
Personnel	130,984	64,586	66,398	62,915
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$ -	-	-	-

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY				
Revenues				
Intergovernmental				
Federal	\$ 684,226	366,935	(317,291)	313,029
Miscellaneous	174,230	71,534	(102,696)	80,164
Total revenues	858,456	438,469	(419,987)	393,193
Expenditures				
Current				
Health and public safety				
Personnel	594,812	271,837	322,975	290,147
Commodities	72,620	61,897	10,723	23,724
Contractual	166,117	37,580	128,537	79,322
Total current	833,549	371,314	462,235	393,193
Capital outlays	24,934	18,139	6,795	
Total expenditures	858,483	389,453	462,235	393,193
Net change in fund balance	(27)	49,016	49,043	-
Fund balance				
December 1				
November 30	\$ (27)	49,016	49,043	-



**Combining Schedule of
Revenues and Expenditures
by Grant Program**

COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BY GRANT PROGRAM

U.S. DEPARTMENT OF JUSTICE GRANTS - SPECIAL REVENUE FUND

Year Ended November 30, 2009

With comparative totals for the year ended November 30, 2008

	Bureau of Justice Assistance	Community Oriented Policing Services	Forensic DNA Backlog Reduction	Totals	
				2009	2008
Revenues					
Intergovernmental					
Federal	\$ 631,821	18,417	128,520	778,758	568,650
Expenditures					
Current					
Health and public safety					
Personnel			7,233	7,233	128,383
Commodities	85,461	18,417	35,894	139,772	471,212
Contractual	10,395		58,963	69,358	124,301
Total current	95,856	18,417	102,090	216,363	723,896
Capital outlays	50,925		26,430	77,355	287,137
Total expenditures	146,781	18,417	128,520	293,718	1,011,033
Net change in fund balances	485,040	-	-	485,040	(442,383)
Fund balances					
December 1	178,728			178,728	621,111
November 30	\$ 663,768	-	-	663,768	178,728

COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BY GRANT PROGRAM (CONT.)

DEPARTMENT OF HUMAN SERVICES GRANTS - SPECIAL REVENUE FUND

Year Ended November 30, 2009

With comparative totals for the year ended November 30, 2008

	Supportive Housing Grant	Donated Funds Initiative	Disaster Assistance Program	Totals	
				2009	2008
Revenues					
Intergovernmental					
Federal	\$ 116,881	71,247	28,326	216,454	397,686
State	130,600			130,600	
Investment income	239			239	1,891
Miscellaneous		23,135		23,135	
Total revenues	247,720	94,382	28,326	370,428	399,577
Expenditures					
Current					
Public services					
Personnel	49,142	94,382	8,428	151,952	139,766
Commodities			93	93	
Contractual	196,116		6,841	202,957	259,811
Total expenditures	245,258	94,382	15,362	355,002	399,577
Net change in fund balances	2,462	-	12,964	15,426	-
Fund balances					
December 1					
November 30	\$ 2,462	-	12,964	15,426	-

COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BY GRANT PROGRAM (CONT.)

ILLINOIS EMERGENCY MANAGEMENT AGENCY GRANTS - SPECIAL REVENUE FUNDS

Year Ended November 30, 2009

With comparative totals for the year ended November 30, 2008

	Homeland Security Program	Citizen Corps Program	Totals	
			2009	2008
Revenues				
Intergovernmental				
Federal	\$ 326,148	6,011	332,159	719,894
Expenditures				
Current				
Health and public safety				
Personnel	6,318		6,318	17,709
Commodities	267,190	1,926	269,116	644,449
Contractual	52,640	4,085	56,725	57,736
Total expenditures	326,148	6,011	332,159	719,894
Net change in fund balances	-	-	-	-
Fund balances				
December 1				
November 30	\$ -	-	-	-

COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BY GRANT PROGRAM (CONT.)

ILLINOIS DEPARTMENT OF COMMERCE AND ECONOMIC OPPORTUNITY GRANTS - SPECIAL REVENUE FUND

Year Ended November 30, 2009

With comparative totals for the year ended November 30, 2008

	Homeless Prevention and Rapid Rehousing	Workforce Investment Act	Community Service Block Grant	Life Safety Improvement Grant	Illinois Recycling Program	Totals	
						2009	2008
Revenues							
Intergovernmental							
Federal	\$ 4,886	6,606,964	995,158			7,607,008	5,397,334
State				336,734	14,822	351,556	70,942
Investment income			332	497		829	7,835
Miscellaneous		52,862	38,329			91,191	146,562
Total revenues	4,886	6,659,826	1,033,819	337,231	14,822	8,050,584	5,622,673
Expenditures							
Current							
Public services							
Personnel	1,116	2,267,591	407,177			2,675,884	2,048,475
Commodities		82,360	60,137		14,822	157,319	65,605
Contractual	10,797	3,471,167	630,554			4,112,518	3,402,009
Total current	11,913	5,821,118	1,097,868	-	14,822	6,945,721	5,516,089
Capital outlays				337,231		337,231	76,274
Total expenditures	11,913	5,821,118	1,097,868	337,231	14,822	7,282,952	5,592,363
Excess (deficiency) of revenues over expenditures	(7,027)	838,708	(64,049)	-	-	767,632	30,310
Other financing uses							
Transfers in							
HUD Homeless Management	7,027					7,027	
Net change in fund balances	-	838,708	(64,049)	-	-	774,659	30,310
Fund balances							
December 1		40,033	128,232			168,265	137,955
November 30	\$ -	878,741	64,183	-	-	942,924	168,265

COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BY GRANT PROGRAM (CONT.)

ILLINOIS DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES - SPECIAL REVENUE FUND

Year Ended November 30, 2009

With comparative totals for the year ended November 30, 2008

	Title IV-D	Access Visitation	Expedited Child Support	Low Income Home Energy Assistance Program	Illinois Home Weatherization Program	Totals	
						2009	2008
Revenues							
Intergovernmental							
Federal	\$ 576,892	151,720	40,700	4,165,162	1,508,232	6,442,706	4,640,515
State				1,891,837	813,096	2,704,933	2,767,879
Miscellaneous		4,773		153		4,926	9,248
Total revenues	576,892	156,493	40,700	6,057,152	2,321,328	9,152,565	7,417,642
Expenditures							
Current							
Public services							
Personnel	568,554	125,893		415,022	326,699	1,436,168	1,313,029
Commodities	1,483	154		12,643	30,680	44,960	48,268
Contractual	6,855	26,096	42,350	5,436,522	1,908,988	7,420,811	5,829,888
Total current	576,892	152,143	42,350	5,864,187	2,266,367	8,901,939	7,191,185
Capital outlays					54,961	54,961	226,457
Total expenditures	576,892	152,143	42,350	5,864,187	2,321,328	8,956,900	7,417,642
Net change in fund balances	-	4,350	(1,650)	192,965	-	195,665	-
Fund balances							
December 1							
November 30	\$ -	4,350	(1,650)	192,965	-	195,665	-

COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BY GRANT PROGRAM (CONT.)

ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY GRANTS - SPECIAL REVENUE FUND

Year Ended November 30, 2009

With comparative totals for the year ended November 30, 2008

	Multi Jurisdictional Drug Prosecution	Victims of Crime	National Forensic Science Improvement	Juvenile Justice Council Care Manager Program	Targeted Anti-Gang Initiative	Totals	
						2009	2008
Revenues							
Intergovernmental							
Federal	\$ 203,369	45,950	70,682	26,437	20,497	366,935	313,029
Miscellaneous	60,681	10,853				71,534	80,164
Total revenues	264,050	56,803	70,682	26,437	20,497	438,469	393,193
Expenditures							
Current							
Health and public safety							
Personnel	215,826	56,011				271,837	290,147
Commodities			59,476	63	2,358	61,897	23,724
Contractual			11,206	26,374		37,580	79,322
Total current	215,826	56,011	70,682	26,437	2,358	371,314	393,193
Capital outlays					18,139	18,139	
Total expenditures	215,826	56,011	70,682	26,437	20,497	389,453	393,193
Net change in fund balances	48,224	792	-	-	-	49,016	-
Fund balances							
December 1							
November 30	\$ 48,224	792	-	-	-	49,016	-

DU PAGE COUNTY, ILLINOIS

DEBT SERVICE FUNDS

Budgeted Funds Only

Special Service Area Bonds - Water System/Sanitary Sewer Projects - This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs for Special Service Area Bonds used to finance water system and sanitary sewer projects. These bonds are Unlimited Tax Ad Valorem within the Special Service Area only.

1993 General Obligation Bonds (Alt. Rev. Source) - Jail Project - This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with this issue. These bonds were issued to defease the 1991 Jail Project Bonds issue.

1993 General Obligation Bonds (Alt. Rev. Source) - Stormwater Project - This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with this issue. These bonds were issued to defease the 1991 Stormwater Project Bonds issue.

2001 General Obligation Bonds (Alt. Rev. Source) - Drainage Project - This fund is used to account for the accumulation of resources for, and the payment of principal, interest and related costs associated with this issue.

2001 General Obligation Bonds (Alt. Rev. Source) - Stormwater Project - This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with this issue.

2001 Transportation Revenue Bonds - This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with this issue.

2001 Certificates of Indebtedness - This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with this issue.

2002 General Obligation Refunding Bonds (Alt. Rev. Source) - Jail Project - This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with this issue. These bonds were issued to defease a portion of the 1993 Jail Project Bonds.

2002 General Obligation Refunding Bond (Alt. Rev. Source) - Stormwater Project - This fund is used to account for the accumulation of resources for, and the payment of, principal, interest, and related costs associated with this issue . These bonds were issued to defease a portion of the 1993 Stormwater Project Bonds.

2005 General Obligation Refunding Bonds (Alt. Rev. Source) - Drainage Project – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with this issue. These bonds were issued to defease a portion of the 2001 Drainage Project Bonds.

2005 Transportation Revenue Refunding Bonds – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with this issue. These bonds were issued to defease a portion of the 2001 Transportation Revenue Bonds.

2006 Limited Tax General Obligation Refunding Bonds - Courthouse Project – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with this issue. These bonds were issued to defease the 2001 Limited Tax General Obligation Courthouse Project Bonds and acquire new money.

2006 General Obligation Refunding Bonds (Alt. Rev. Source) - Stormwater Project – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with this issue. These bonds were issued to defease a portion of the 2001 Stormwater Project Bonds.

COMBINED SCHEDULE OF BALANCE SHEETS

DEBT SERVICE FUNDS

November 30, 2009

With comparative totals at November 30, 2008

ASSETS	2009	2008
Cash		
Demand deposits	\$ 12,116,299	620,542
Certificates of deposit		11,586,118
Investments	16,372,745	16,180,637
Receivables		
Taxes, net allowance	4,944,040	4,946,071
Due from Federal, State and other governments	900,405	900,379
 Total assets	 \$ 34,333,489	 34,233,747
 LIABILITIES AND FUND BALANCE		
Liabilities		
Deferred revenue	\$ 4,527,709	4,523,348
Fund balance		
Reserved for debt service	29,805,780	29,710,399
	\$ 34,333,489	34,233,747

DUPAGE COUNTY, ILLINOIS

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COMBINED SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

DEBT SERVICE FUNDS

Year Ended November 30, 2009

With comparative totals for the year ended November 30, 2008

	2009	2008
Revenues		
Taxes		
Property	\$ 4,406,255	4,482,071
Sales	2,055,665	2,063,983
Intergovernmental	10,503,764	10,804,551
Investment income	210,446	775,099
Total revenues	<u>17,176,130</u>	<u>18,125,704</u>
Expenditures		
Current		
General Government	37,049	38,098
Debt service		
Principal	14,365,000	12,520,000
Interest	14,087,497	14,660,038
Fiscal agent fees	3,787	3,750
Total expenditures	<u>28,493,333</u>	<u>27,221,886</u>
Excess (deficiency) of revenues over expenditures	<u>(11,317,203)</u>	<u>(9,096,182)</u>
Other financing sources (uses)		
Bond proceeds	69,235	
Transfers in	11,471,598	11,276,938
Transfers (out)	(128,249)	(859,244)
Total other financing sources (uses)	<u>11,412,584</u>	<u>10,417,694</u>
Net change in fund balances	95,381	1,321,512
Fund balances		
December 1	<u>29,710,399</u>	<u>28,388,887</u>
November 30	<u>\$ 29,805,780</u>	<u>29,710,399</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - DEBT SERVICE FUNDS

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
SPECIAL SERVICE AREA BONDS - WATER SYSTEM/SANITARY SEWER PROJECTS				
Revenues				
Taxes				
Property	\$ 671,377	677,138	5,761	766,471
Investment income	800	626	(174)	8,055
Total revenues	<u>672,177</u>	<u>677,764</u>	<u>5,587</u>	<u>774,526</u>
Expenditures				
Current				
General Government	37,049	37,049		38,098
Debt service				
Principal	420,000	420,000		425,000
Interest	290,929	322,848	(31,919)	314,604
Fiscal agent fees	1,850	1,851	(1)	1,850
Total expenditures	<u>749,828</u>	<u>781,748</u>	<u>(31,920)</u>	<u>779,552</u>
Excess (deficiency) of revenues over expenditures	(77,651)	(103,984)	(26,333)	(5,026)
Other financing sources				
Bond proceeds	69,235	69,235		
Net change in fund balance	(8,416)	(34,749)	(26,333)	(5,026)
Fund balance				
December 1	947,684	947,684		952,710
November 30	<u>\$ 939,268</u>	<u>912,935</u>	<u>(26,333)</u>	<u>947,684</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - DEBT SERVICE FUNDS (CONT.)

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
1993 GENERAL OBLIGATION BONDS (ALT. REV. SOURCE) - JAIL PROJECT				
Revenues				
Investment income	\$ 20,000	5,512	(14,488)	23,002
Expenditures				
Debt service				
Interest	1,302,840	1,302,840		1,302,840
Fiscal agent fees	75		75	
Total expenditures	1,302,915	1,302,840	75	1,302,840
Excess (deficiency) of revenues over expenditures	(1,282,915)	(1,297,328)	(14,413)	(1,279,838)
Other financing sources				
Transfer in				
General Fund	1,302,840	1,280,000	(22,840)	1,215,000
Net change in fund balance	19,925	(17,328)	(37,253)	(64,838)
Fund balance				
December 1	674,531	674,531		739,369
November 30	\$ 694,456	657,203	(37,253)	674,531

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - DEBT SERVICE FUNDS (CONT.)

Year Ended November 30, 2009
 With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
1993 GENERAL OBLIGATION BONDS (ALT. REV. SOURCE) - STORMWATER PROJECT				
Revenues				
Investment income	\$ 27,000	7,912	(19,088)	32,514
Expenditures				
Debt service				
Interest	1,872,920	1,872,920		1,872,920
Excess (deficiency) of revenues over expenditures	(1,845,920)	(1,865,008)	(19,088)	(1,840,406)
Other financing sources				
Transfer in				
Special Revenue Fund				
Stormwater Drainage	1,873,000	1,840,000	(33,000)	1,805,000
Net change in fund balance	27,080	(25,008)	(52,088)	(35,406)
Fund balance				
December 1	968,317	968,317		1,003,723
November 30	\$ 995,397	943,309	(52,088)	968,317

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - DEBT SERVICE FUNDS (CONT.)

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
2001 GENERAL OBLIGATION BONDS				
(ALT. REV. SOURCE) - DRAINAGE PROJECT				
Revenues				
Taxes				
Sales	\$ 1,274,165	1,272,673	(1,492)	1,278,432
Investment income	30,000	11,197	(18,803)	38,666
Total revenues	1,304,165	1,283,870	(20,295)	1,317,098
Expenditures				
Debt service				
Principal	855,000	855,000		820,000
Interest	435,657	435,657		469,481
Fiscal agent fees	500	500		500
Total expenditures	1,291,157	1,291,157	-	1,289,981
Net change in fund balance	13,008	(7,287)	(20,295)	27,117
Fund balance				
December 1	1,731,391	1,731,391		1,704,274
November 30	\$ 1,744,399	1,724,104	(20,295)	1,731,391

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - DEBT SERVICE FUNDS (CONT.)

Year Ended November 30, 2009
 With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
2001 GENERAL OBLIGATION BONDS (ALT. REV. SOURCE) - STORMWATER PROJECT				
Revenues				
Investment income	\$ 22,000	8,648	(13,352)	28,509
Expenditures				
Debt service				
Principal	1,075,000	1,075,000		995,000
Interest	159,168	159,168		197,349
Fiscal agent fees	350	175	175	350
Total expenditures	1,234,518	1,234,343	175	1,192,699
Excess (deficiency) of revenues over expenditures	(1,212,518)	(1,225,695)	(13,177)	(1,164,190)
Other financing sources				
Transfer in				
Special Revenue Fund Stormwater Drainage	1,254,100	1,225,000	(29,100)	1,195,000
Net change in fund balance	41,582	(695)	(42,277)	30,810
Fund balance				
December 1	1,191,870	1,191,870		1,161,060
November 30	\$ 1,233,452	1,191,175	(42,277)	1,191,870

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - DEBT SERVICE FUNDS (CONT.)

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
2001 TRANSPORTATION REVENUE BONDS				
Revenues				
Intergovernmental	\$ 6,378,100	6,076,813	(301,287)	6,379,525
Investment income	160,000	15,005	(144,995)	92,266
Total revenues	6,538,100	6,091,818	(446,282)	6,471,791
Expenditures				
Debt service				
Principal	5,485,000	5,485,000		5,210,000
Interest	771,313	771,313		1,031,488
Total expenditures	6,256,313	6,256,313	-	6,241,488
Excess (deficiency) of revenues over expenditures	281,787	(164,495)	(446,282)	230,303
Other financing sources (uses)				
Transfers in				
Special Revenue Fund				
Local Gasoline Tax		301,087		
Transfers out				
Debt Service Fund				
2005 Transportation Revenue Refunding Bonds				(368,938)
Total other financing uses	-	301,087	-	(368,938)
Net change in fund balance	281,787	136,592	(446,282)	(138,635)
Fund balance				
December 1	6,413,209	6,413,209		6,551,844
November 30	\$ 6,694,996	6,549,801	(446,282)	6,413,209

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - DEBT SERVICE FUNDS (CONT.)

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
2001 CERTIFICATES OF INDEBTEDNESS				
Revenues				
Investment income	\$	60	60	
Expenditures				
Debt service				
Principal	\$ 345,000	345,000		330,000
Interest	15,525	15,525		29,880
Fiscal agent fees	350	211	139	
Total expenditures	360,875	360,736	139	359,880
Excess (deficiency) of revenues over expenditures	(360,875)	(360,676)	199	(359,880)
Other financing sources				
Transfer in General Fund	360,710	360,511	(199)	360,000
Net change in fund balance	(165)	(165)	-	120
Fund balance				
December 1	165	165		45
November 30	\$ -	-	-	165

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - DEBT SERVICE FUNDS (CONT.)

Year Ended November 30, 2009
 With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
2002 GENERAL OBLIGATION REFUNDING				
BONDS (ALT. REV. SOURCE) - JAIL PROJECT				
Revenues				
Investment income	\$ 40,000	15,870	(24,130)	53,274
Expenditures				
Debt service				
Principal	1,870,000	1,870,000		1,780,000
Interest	469,000	469,000		560,250
Fiscal agent fees	350	350		350
Total expenditures	2,339,350	2,339,350	-	2,340,600
Excess (deficiency) of revenues over expenditures	(2,299,350)	(2,323,480)	(24,130)	(2,287,326)
Other financing sources				
Transfer in				
General Fund	2,382,250	2,330,000	(52,250)	2,280,000
Net change in fund balance	82,900	6,520	(76,380)	(7,326)
Fund balance				
December 1	2,173,247	2,173,247		2,180,573
November 30	\$ 2,256,147	2,179,767	(76,380)	2,173,247

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - DEBT SERVICE FUNDS (CONT.)

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
2002 GENERAL OBLIGATION REFUNDING BOND (ALT. REV. SOURCE) - STORMWATER PROJECT				
Revenues				
Investment income	\$ 59,000	22,906	(36,094)	76,791
Expenditures				
Debt service				
Principal	2,735,000	2,735,000		2,605,000
Interest	648,275	648,275		754,425
Fiscal agent fees	350	350		350
Total expenditures	3,383,625	3,383,625	-	3,359,775
Excess (deficiency) of revenues over expenditures	(3,324,625)	(3,360,719)	(36,094)	(3,282,984)
Other financing sources				
Transfer in				
Special Revenue Fund				
Stormwater Drainage	3,422,250	3,345,000	(77,250)	3,268,000
Net change in fund balance	97,625	(15,719)	(113,344)	(14,984)
Fund balance				
December 1	3,143,487	3,143,487		3,158,471
November 30	\$ 3,241,112	3,127,768	(113,344)	3,143,487

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - DEBT SERVICE FUNDS (CONT.)

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
2005 GENERAL OBLIGATION REFUNDING BONDS (ALT. REV. SOURCE) - DRAINAGE PROJECT				
Revenues				
Taxes				
Sales	\$ 783,100	782,992	(108)	785,551
Investment income	18,000	7,914	(10,086)	25,420
Total revenues	801,100	790,906	(10,194)	810,971
Expenditures				
Debt service				
Principal	85,000	85,000		80,000
Interest	701,790	701,790		704,490
Fiscal agent fees	350	350		350
Total expenditures	787,140	787,140	-	784,840
Net change in fund balance	13,960	3,766	(10,194)	26,131
Fund balance				
December 1	1,248,555	1,248,555		1,222,424
November 30	\$ 1,262,515	1,252,321	(10,194)	1,248,555

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - DEBT SERVICE FUNDS (CONT.)

Year Ended November 30, 2009
 With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
2005 TRANSPORTATION REVENUE REFUNDING BONDS				
Revenues				
Intergovernmental	\$ 4,426,780	4,426,951	171	4,425,026
Investment income	150,000	105,327	(44,673)	355,244
Total revenues	4,576,780	4,532,278	(44,502)	4,780,270
Expenditures				
Debt service				
Principal	225,000	225,000		220,000
Interest	4,195,888	4,195,888		4,203,538
Total expenditures	4,420,888	4,420,888	-	4,423,538
Excess (deficiency) of revenues over expenditures	155,892	111,390	(44,502)	356,732
Other financing sources (uses)				
Transfer in				
Debt Service Fund				
2001 Transportation Revenue Bonds				368,938
Transfer out				
Special Revenue Fund				
Highway Motor Fuel Tax		(128,249)	(128,249)	(255,709)
Total other financing sources (uses)	-	(128,249)	(128,249)	113,229
Net change in fund balance	155,892	(16,859)	(172,751)	469,961
Fund balance				
December 1	8,125,791	8,125,791		7,655,830
November 30	\$ 8,281,683	8,108,932	(172,751)	8,125,791

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - DEBT SERVICE FUNDS (CONT.)

Year Ended November 30, 2009
 With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
2006 LIMITED TAX GENERAL OBLIGATION REFUNDING BONDS - COURTHOUSE PROJECT				
Revenues				
Taxes				
Property	\$ 3,679,210	3,729,117	49,907	3,715,600
Investment income	30,000	5,682	(24,318)	27,207
Total revenues	3,709,210	3,734,799	25,589	3,742,807
Expenditures				
Debt service				
Principal	1,155,000	1,155,000		55,000
Interest	2,502,310	2,502,310		2,526,510
Total expenditures	3,657,310	3,657,310	-	2,581,510
Excess (deficiency) of revenues over expenditures	51,900	77,489	25,589	1,161,297
Other financing uses				
Transfer out				
Capital Project Fund 2001 Courthouse Project				(234,597)
Net change in fund balance	51,900	77,489	25,589	926,700
Fund balance				
December 1	2,613,795	2,613,795		1,687,095
November 30	\$ 2,665,695	2,691,284	25,589	2,613,795

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - DEBT SERVICE FUNDS (CONT.)

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
2006 GENERAL OBLIGATION REFUNDING BONDS (ALT. REV. SOURCE) - STORMWATER PROJECT				
Revenues				
Investment income	\$ 11,000	3,787	(7,213)	14,151
Expenditures				
Debt service				
Principal	115,000	115,000		
Interest	689,963	689,963		692,263
Total expenditures	804,963	804,963	-	692,263
Excess (deficiency) of revenues over expenditures	(793,963)	(801,176)	(7,213)	(678,112)
Other financing sources				
Transfer in				
Special Revenue Fund				
Stormwater Drainage	807,665	790,000	(17,665)	785,000
Net change in fund balance	13,702	(11,176)	(24,878)	106,888
Fund balance				
December 1	478,357	478,357		371,469
November 30	\$ 492,059	467,181	(24,878)	478,357

DU PAGE COUNTY, ILLINOIS

CAPITAL PROJECTS FUNDS

Budgeted Funds Only

2001 Courthouse Bond Project - This fund was established to account for all resources received and used for the construction of a Courthouse Annex.

Special Service Area #14 Expansion - This fund was established to account for all resources received and used for sanitary sewer main extensions and related improvements within Special Service Area #14.

2001 Drainage Bond Project - This fund was established to account for all resources received and used for the construction of drainage projects.

2001 Stormwater Bond Project - This fund was established to account for all resources received and used for the construction of stormwater projects.

2005 Drainage Bond Project – This fund was established to account for all resources received and used for the construction of drainage projects.

2006 Courthouse Bond Project - This fund was established to account for all resources received and used for County courthouse improvements.

County Capital Improvement, Repair or Replacement - This fund was established to account for capital improvements, repairs or replacements to County property and assets.

Special Service Area #34 - Hobson Valley - This fund was established to account for all resources received and used for a water supply system to be constructed and installed within Special Service Area #34.

COMBINED SCHEDULE OF BALANCE SHEETS

CAPITAL PROJECTS FUNDS

November 30, 2009

With comparative totals at November 30, 2008

	2009	2008
ASSETS		
Cash		
Demand deposits	\$ 3,401,957	5,071,720
Certificates of deposit		2,360,883
Investments	27,811	204,348
Receivables		
Taxes	24,050	23,715
Total assets	\$ 3,453,818	7,660,666
 LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 808,670	926,371
Due to Federal, State and other governmental units		2,342,002
Due to other funds		140
Advances payable to other funds	43,968	64,337
Deferred revenue	23,715	23,715
Retainage payable	54,024	63,411
Total liabilities	930,377	3,419,976
Fund balance		
Reserved for encumbrances	117,006	1,596,078
Unreserved		
Designated for capital projects	2,426,121	2,684,896
Undesignated	(19,686)	(40,284)
Total fund balance	2,523,441	4,240,690
	\$ 3,453,818	7,660,666

COMBINED SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

CAPITAL PROJECTS FUNDS

Year Ended November 30, 2009

With comparative totals for the year ended November 30, 2008

	2009	2008
Revenues		
Taxes	\$ 23,923	23,879
Intergovernmental		
Federal grants and reimbursements	3,315	6,794
Investment income	18,271	264,402
Miscellaneous		9,074
Total revenues	<u>45,509</u>	<u>304,149</u>
Expenditures		
Current		
Personnel		28,223
Commodities	188,112	1,887
Contractual	4,131,088	303,909
Bond issuance costs	31,250	
Total current	<u>4,350,450</u>	<u>334,019</u>
Capital outlays	<u>6,742,201</u>	<u>5,855,080</u>
Total expenditures	<u>11,092,651</u>	<u>6,189,099</u>
Excess (deficiency) of revenues over expenditures	<u>(11,047,142)</u>	<u>(5,884,950)</u>
Other financing sources		
Bond proceeds	1,815,765	
Bond premium	14,128	
Transfers in	7,500,000	234,597
Total other financing sources	<u>9,329,893</u>	<u>234,597</u>
Net change in fund balances	(1,717,249)	(5,650,353)
Fund balances		
December 1	<u>4,240,690</u>	<u>9,891,043</u>
November 30	<u>\$ 2,523,441</u>	<u>4,240,690</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - CAPITAL PROJECTS FUNDS

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
2001 COURTHOUSE PROJECT				
Revenues				
Investment income	\$	874	874	1,349
Other financing sources				
Transfer in				
2001 Courthouse Debt Service Fund				234,597
Net change in fund balance	-	874	874	235,946
Fund balance				
December 1		235,946	235,946	
November 30	\$ -	236,820	236,820	235,946

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - CAPITAL PROJECTS FUNDS (CONT.)

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
SPECIAL SERVICE AREA #14 EXPANSION				
Revenues				
Taxes	\$ 23,715	23,923	208	23,879
Investment income	25	20	(5)	253
Total revenues	23,740	23,943	203	24,132
Expenditures				
Current				
Capital projects				
Contractual	23,715	3,345	20,370	4,353
Net change in fund balance	25	20,598	20,573	19,779
Fund balance				
December 1	(40,284)	(40,284)		(60,063)
November 30	\$ (40,259)	(19,686)	20,573	(40,284)

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - CAPITAL PROJECTS FUNDS (CONT.)

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
2001 DRAINAGE BOND PROJECT				
Revenues				
Federal grants and reimbursements	\$ 6,794	3,315	(3,479)	6,794
Investment income	52,229	6,441	(45,788)	68,031
Miscellaneous	6,186		(6,186)	8,247
Total revenues	65,209	9,756	(55,453)	83,072
Expenditures				
Current				
Capital projects				1,676
Commodities				
Contractual	573,491	358,704	214,787	178,063
Total current	573,491	358,704	214,787	179,739
Capital outlays	1,858,797	299,085	1,559,712	541,725
Total expenditures	2,432,288	657,789	1,774,499	721,464
Net change in fund balance	(2,367,079)	(648,033)	1,719,046	(638,392)
Fund balance				
December 1	1,842,761	1,842,761		2,481,153
November 30	\$ (524,318)	1,194,728	1,719,046	1,842,761

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - CAPITAL PROJECTS FUNDS (CONT.)

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
2001 STORMWATER BOND PROJECT				
Revenues				
Investment income	\$ 134,155	8,933	(125,222)	172,163
Expenditures				
Current				
Capital projects				
Personnel				28,223
Contractual	360,000	81,874	278,126	120,767
Total current	360,000	81,874	278,126	148,990
Capital outlays	3,025,210	1,233,043	1,792,167	4,196,949
Total expenditures	3,385,210	1,314,917	2,070,293	4,345,939
Net change in fund balance	(3,251,055)	(1,305,984)	1,945,071	(4,173,776)
Fund balance				
December 1	2,086,237	2,086,237		6,260,013
November 30	\$ (1,164,818)	780,253	1,945,071	2,086,237

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - CAPITAL PROJECTS FUNDS (CONT.)

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
2005 DRAINAGE BOND PROJECT				
Revenues				
Investment income	\$ 9,589	60	(9,529)	9,780
Expenditures				
Capital outlays				673,308
Net change in fund balance	9,589	60	(9,529)	(663,528)
Fund balance				
December 1	15,998	15,998		679,526
November 30	\$ 25,587	16,058	(9,529)	15,998

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - CAPITAL PROJECTS FUNDS (CONT.)

Year Ended November 30, 2009

With comparative actual amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
2006 COURTHOUSE BOND PROJECT				
Revenues				
Investment income	\$	715	715	12,826
Miscellaneous				827
Total revenues	-	715	715	13,653
Expenditures				
Current				
General government				
Commodities				211
Contractual				726
Total current	-	-	-	937
Capital outlays	204,000	72,936	131,064	443,098
Total expenditures	204,000	72,936	131,064	444,035
Net change in fund balance	(204,000)	(72,221)	131,779	(430,382)
Fund balance				
December 1	100,032	100,032		530,414
November 30	\$ (103,968)	27,811	131,779	100,032

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - CAPITAL PROJECTS FUNDS (CONT.)

Year Ended November 30, 2009

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)
COUNTY CAPITAL IMPROVEMENT, REPAIR, OR REPLACEMENT			
Expenditures			
Current			
Capital projects			
Commodities	\$ 193,939	188,112	5,827
Contractual	3,649,045	3,649,043	2
Total current	3,842,984	3,837,155	5,829
Capital outlays	3,657,016	3,537,470	119,546
Total expenditures	7,500,000	7,374,625	125,375
Excess of revenues over expenditures	7,500,000	7,374,625	125,375
Other financing sources			
Transfer in			
General Fund	7,500,000	7,500,000	
Net change in fund balance	-	125,375	125,375
Fund balance			
December 1			
November 30	\$ -	125,375	125,375

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - CAPITAL PROJECTS FUNDS (CONT.)

Year Ended November 30, 2009

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)
SPECIAL SERVICE AREA #34 HOBSON VALLEY			
Revenues			
Investment income	\$ 1,299	1,228	(71)
Expenditures			
Current			
Contractual		38,122	(38,122)
Bond issuance costs		31,250	(31,250)
Total current		69,372	(69,372)
Capital outlays	1,762,812	1,599,667	163,145
Total expenditures	1,762,812	1,669,039	93,773
Excess (deficiency) of revenues over expenditures	(1,761,513)	(1,667,811)	(93,702)
Other financing sources			
Bonds issued	1,815,765	1,815,765	
Bond premium		14,128	(14,128)
Total other financing sources	1,815,765	1,829,893	(14,128)
Net change in fund balance	54,252	162,082	107,830
Fund balance			
December 1			
November 30	\$ 54,252	162,082	107,830

DU PAGE COUNTY, ILLINOIS

ENTERPRISE FUNDS

Convalescent Center - This fund is used to account for the financing, operations, administration and maintenance of the County's Convalescent Center, a fund operated in a manner similar to a private business enterprise.

Water and Sewerage System - This fund is used to account for a portion of the County's Public Works Department, which owns and operates sewage collection treatment facilities and water pumping and distribution systems located in certain areas of the County. The fund is operated, financed and maintained in a manner similar to a private business enterprise.

SCHEDULE OF REVENUES AND EXPENSES - BUDGET AND ACTUAL
 PROPRIETARY FUND TYPES - ENTERPRISE FUNDS

Year Ended November 30, 2009

With comparative totals for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
CONVALESCENT CENTER				
Revenues				
Patient care and other	\$ 29,425,835	32,787,435	3,361,600	32,766,353
Expenses				
Personnel services	23,487,263	23,574,946	(87,683)	22,192,153
Commodities	5,302,400	4,804,726	497,674	4,510,691
Contractual services	3,128,027	5,210,290	(2,082,263)	4,928,919
Capital outlays	889,041		889,041	
Depreciation		1,155,141	(1,155,141)	1,268,247
Total expenses	32,806,731	34,745,103	(1,938,372)	32,900,010
Operating income (loss)	(3,380,896)	(1,957,668)	1,423,228	(133,657)
Nonoperating revenues (expenses)				
Investment income	50,000	46,154	(3,846)	47,381
Interest expense				
Gain (loss) on disposal of equipment		(10,358)	(10,358)	
Total nonoperating revenues (expenses)	50,000	35,796	(14,204)	47,381
Income (loss) before contributions and transfers	\$ (3,330,896)	(1,921,872)	1,409,024	(86,276)

SCHEDULE OF REVENUES AND EXPENSES - BUDGET AND ACTUAL
 PROPRIETARY FUND TYPES - ENTERPRISE FUNDS (CONT.)

Year Ended November 30, 2009

With comparative totals for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
WATER AND SEWERAGE SYSTEM				
Revenues				
User charges - Sewer	\$ 9,905,000	9,007,028	(897,972)	9,133,051
User charges - Water	5,992,454	4,282,235	(1,710,219)	4,397,560
Sewer maintenance	922,000	844,283	(77,717)	832,342
Administrative fees	552,000	550,998	(1,002)	550,943
Penalties	132,000	184,394	52,394	147,837
Miscellaneous income	1,622,000	1,976,877	354,877	1,499,588
Connection charges	1,463,500		(1,463,500)	
Total revenues	20,588,954	16,845,815	(3,743,139)	16,561,321
Expenses				
Personnel services	7,136,453	6,857,026	279,427	6,579,578
Commodities	1,743,131	1,205,129	538,002	1,432,042
Contractual services	11,006,243	7,675,059	3,331,184	8,552,069
Capital outlays	2,568,000		2,568,000	
Debt service	2,425,432		2,425,432	
Depreciation & Amortization		3,553,054	(3,553,054)	3,255,512
Total expenses	24,879,259	19,290,268	5,588,991	19,819,201
Operating income (loss)	(4,290,305)	(2,444,453)	1,845,852	(3,257,880)
Nonoperating revenues (expenses)				
Investment income	580,080	121,410	(458,670)	296,373
Connection charges interest recovery	230,000	263,057	33,057	1,003,906
Interest expense		(752,836)	(752,836)	(472,944)
Amortization of bond discount and expense		(45,686)	(45,686)	(294,721)
Fiscal agent fees		(1,650)	(1,650)	(650)
Gain (loss) on disposal of assets		(2,322,800)	(2,322,800)	12,000
Total nonoperating revenues (expenses)	810,080	(2,738,505)	(3,548,585)	543,964
Income (loss) before contributions	\$ (3,480,225)	(5,182,958)	(1,702,733)	(2,713,916)

DU PAGE COUNTY, ILLINOIS

INTERNAL SERVICE FUNDS

Employee Life/Health Insurance - This fund is used to account for revenues, which have been restricted by the County Board for use in the provision or purchase of employee life and health insurance.

Liability Insurance - This fund is used to account for revenues restricted for the payment of worker's compensation and liability insurance related items.

DUPAGE COUNTY, ILLINOIS

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COMBINING BALANCE SHEET

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

November 30, 2009

With comparative totals at November 30, 2008

	Employee Life/Health Insurance	Liability Insurance	Totals	
			2009	2008
ASSETS				
Current assets				
Cash				
Demand deposits	\$ 1,306	2,544,257	2,545,563	2,909,088
Certificates of deposit		300,000	300,000	
Investments		54,878	54,878	54,083
Receivables				
Taxes		3,056,241	3,056,241	3,052,768
Due from other funds		603,551	603,551	1,023,487
Other	13,079		13,079	218,352
Total assets	\$ 14,385	6,558,927	6,573,312	7,257,778
LIABILITIES AND FUND DEFICIT				
Current liabilities				
Accounts payable	\$ 18,371	143,588	161,959	1,211,671
Accrued payroll		6,482	6,482	5,309
Accrued compensated absences - current				4,016
Claims payable - current	220,300	4,457,647	4,677,947	1,645,098
Due to Federal, State, and other governmental units		60,343	60,343	
Due to other funds		6,278	6,278	7,212
Unearned revenue		3,000,000	3,000,000	3,000,000
Total current liabilities	238,671	7,674,338	7,913,009	5,873,306
Long-term liabilities				
Claims payable - noncurrent		1,173,361	1,173,361	3,624,406
Total liabilities	238,671	8,847,699	9,086,370	9,497,712
Fund equity (deficit)				
Unrestricted	(224,286)	(2,288,772)	(2,513,058)	(2,239,934)
Total	\$ 14,385	6,558,927	6,573,312	7,257,778

COMBINING SCHEDULE OF REVENUE, EXPENSES
AND CHANGES IN FUND EQUITY

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

For the Year Ended November 30, 2009

With comparative totals for the year ended November 30, 2008

	Employee Life/Health Insurance	Liability Insurance	Totals	
			2009	2008
Revenues				
Employer's share of premiums	\$ 19,411,166		19,411,166	17,131,460
Employees' share of premiums	6,030,854		6,030,854	6,154,975
Insurance excess aggregate payments		969	969	823
Insurance reimbursement		545,779	545,779	1,294,511
Miscellaneous		13,435	13,435	
Total revenues	25,442,020	560,183	26,002,203	24,581,769
Expenses				
Personnel		187,278	187,278	169,775
Commodities		17,274	17,274	101,424
Contractual services	25,286,447	3,423,019	28,709,466	27,485,982
Changes in non-current claims payable		781,504	781,504	2,047,749
Total expenses	25,286,447	4,409,075	29,695,522	29,804,930
Operating income (loss)	155,573	(3,848,892)	(3,693,319)	(5,223,161)
Nonoperating revenues				
Taxes		2,999,985	2,999,985	3,028,003
Investment income	11,130	9,080	20,210	46,159
Total nonoperating revenues	11,130	3,009,065	3,020,195	3,074,162
Income (loss) before transfer	166,703	(839,827)	(673,124)	(2,148,999)
Transfer in				
General Fund		400,000	400,000	900,000
Net income (loss)	166,703	(439,827)	(273,124)	(1,248,999)
Fund equity (deficit)				
December 1	(390,989)	(1,848,945)	(2,239,934)	(990,935)
November 30	\$ (224,286)	(2,288,772)	(2,513,058)	(2,239,934)

COMBINING STATEMENT OF CASH FLOWS

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

For the Year Ended November 30, 2009

With comparative totals for the year ended November 30, 2008

	Employee Life/Health Insurance	Liability Insurance	Totals	
			2009	2008
Cash flows from operating activities				
Cash received - employer portion of insurance premiums	\$ 19,411,166		19,411,166	17,131,460
Cash received - employee portion of insurance premiums	6,030,854		6,030,854	6,154,975
Cash payments of insurance premiums and other costs (net)	(26,054,956)	(2,869,989)	(28,924,945)	(27,500,291)
Net cash used by operating activities	(612,936)	(2,869,989)	(3,482,925)	(4,213,856)
Cash flows from noncapital financing activities				
Cash received - taxes		2,999,985	2,999,985	3,028,003
Transfer in		400,000	400,000	900,000
Total cash provided by noncapital financing activities	-	3,399,985	3,399,985	3,928,003
Cash flows from investing activities				
Investment income	11,130	9,080	20,210	46,159
Net increase (decrease) in cash and cash equivalents	(601,806)	539,076	(62,730)	(239,694)
Cash and cash equivalents at December 1	603,112	2,360,059	2,963,171	3,202,865
November 30	\$ 1,306	2,899,135	2,900,441	2,963,171
Comprised of				
Demand deposits	\$ 1,306	2,544,257	2,545,563	2,909,088
Certificates of deposit		300,000	300,000	
Investments		54,878	54,878	54,083
	\$ 1,306	2,899,135	2,900,441	2,963,171

COMBINING STATEMENT OF CASH FLOWS (CONT.)

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

For the Year Ended November 30, 2009

With comparative totals for the year ended November 30, 2008

	Employee Life/Health Insurance	Liability Insurance	Totals	
			2009	2008
Reconciliation of operating income (loss) to net cash used by operating activities				
Operating income (loss)	\$ 155,573	(3,848,892)	(3,693,319)	(5,223,161)
Adjustments to reconcile operating income (loss) to net cash used by operating activities				
Increase in taxes receivable		(3,473)	(3,473)	(4,228)
(Increase) decrease in due to/from other funds		419,002	419,002	(720,333)
(Increase) decrease in other assets	205,273		205,273	(17,640)
Increase (decrease) in accounts payable	(774,082)	(275,630)	(1,049,712)	(178,280)
Decrease in accrued liabilities		(2,843)	(2,843)	(463)
Increase in due to Federal, State, and other governmental units		60,343	60,343	
Increase (decrease) in claims payable	(199,700)	781,504	581,804	1,930,249
Net cash used by operating activities	\$ (612,936)	(2,869,989)	(3,482,925)	(4,213,856)

DUPAGE COUNTY, ILLINOIS

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SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN FUND EQUITY

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

For the Year Ended November 30, 2009

With comparative amounts for the year ended November 30, 2008

	2009	2008
EMPLOYEE LIFE/HEALTH INSURANCE		
Revenues		
Premiums		
Employer's	\$ 19,411,166	17,131,460
Employees'	6,030,854	6,154,975
Total revenues	25,442,020	23,286,435
Expenses		
Contractual	25,286,447	23,281,768
Operating income	155,573	4,667
Nonoperating revenue		
Investment income	11,130	20,253
Net income	166,703	24,920
Fund equity (deficit)		
December 1	(390,989)	(415,909)
November 30	\$ (224,286)	(390,989)

DUPAGE COUNTY, ILLINOIS

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SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN FUND EQUITY (CONT.)

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

For the Year Ended November 30, 2009

With comparative amounts for the year ended November 30, 2008

	Final Budget	2009 Actual	Variance with Budget Positive (Negative)	2008 Actual
LIABILITY INSURANCE				
Revenues				
Insurance excess aggregate payments	\$	969	969	823
Insurance reimbursement	540,294	545,779	5,485	1,294,511
Miscellaneous	17	13,435	13,418	
Total revenues	540,311	560,183	19,872	1,295,334
Expenses				
Current				
General government				
Personnel	298,311	187,278	111,033	169,775
Commodities	46,000	17,274	28,726	101,424
Contractual	4,240,000	3,423,019	816,981	4,204,214
Changes in non-current claims payable		781,504	(781,504)	2,047,749
Total expenses	4,584,311	4,409,075	175,236	6,523,162
Operating loss	(4,044,000)	(3,848,892)	195,108	(5,227,828)
Nonoperating revenue				
Taxes	3,049,833	2,999,985	(49,848)	3,028,003
Investment income	13,661	9,080	(4,581)	25,906
Total nonoperating revenue	3,063,494	3,009,065	(54,429)	3,053,909
Loss before transfer	(980,506)	(839,827)	140,679	(2,173,919)
Transfer in				
General Fund	1,000,000	400,000	(600,000)	900,000
Net income (loss)	19,494	(439,827)	(459,321)	(1,273,919)
Fund equity (deficit)				
December 1	(1,848,945)	(1,848,945)	-	(575,026)
November 30	\$ (1,829,451)	(2,288,772)	(459,321)	(1,848,945)

DU PAGE COUNTY, ILLINOIS

AGENCY FUNDS

COUNTY COLLECTOR

General - This fund is used to account for the collection and distribution of real estate taxes for the various taxing bodies within the County.

Condemnation/IDOT Tax Escrow - This fund is used to account for condemnation monies set aside for the payment of taxes, due up to the date of condemnation, which are payable at some future date.

Bankruptcy Escrow - This fund is used to account for monies set aside for the payment of taxes due from parties that have filed for bankruptcy.

COUNTY TREASURER

Inheritance Tax - This fund is used to account for inheritance taxes collected from estates over \$1,500,000 in total, which are due the State of Illinois.

Escrow Account - This fund is used to account for monies placed in escrow via court order in probate cases when an heir is unknown or cannot be found.

Township Projects Fund - This fund is used to account for the receipt and disbursement of township Motor Fuel Tax monies.

Condemnation - This fund is used to hold monies via court order, which represents compensation due the owner for property pending resolution of condemnation proceedings.

Building Bond Trust - This fund is used to account for the receipt and disbursement of bond monies, which are required to be posted pending satisfactory completion of some required building event.

Employee's IMRF Plan - This fund is used for the receipt and disbursement of employee IMRF withholdings.

State Fund/S.A. 1418 - This fund is used to account for the receipt and disbursement of monies which represent the State's Attorney's portion of confiscated cash and/or property in criminal drug cases.

Employee Savings Bond Plan - This fund is used to account for the receipt and disbursement of deductions from employee payrolls, which are used to purchase Savings Bonds.

Employee's Special Wage Deduction - This fund is used to account for the receipt and disbursement of withholdings made to satisfy wage summons.

Sale in Error Interest - This fund is used to provide a mechanism to pay interest charges which accrue and are payable on tax sales made in error. A fee attached to annual tax sales finances this fund.

Domestic Relations Legal Fund - This fund is used to account for the receipt and disbursement of a special fee to assist indigent individuals in domestic relations matters. The administration of this fund is under the jurisdiction of the Chief Judge of the Judicial Circuit.

Federal Drug/S.A. 1417 - This fund is used to account for the receipt and disbursement of funds distributed in federally prosecuted drug cases.

Employee Flexible Benefits - This fund is used to account for the receipt and disbursement of funds relating to benefits chosen by County employees under the County's cafeteria plan.

Kogen Trust Agreement - This fund is used to account for a previous escrow deposit related to the Kogen Trust and various other parties.

Local Law Drug Enforcement – This fund is used to account for the receipt and disbursement of funds received from fines assessed by the courts on adjudicated drug cases to be used by the Sheriff for drug enforcement purposes other than salaries.

RTA Benefit Fare Program – This fund is used to account for the receipt and disbursement of pre-tax deductions from employee payrolls, which are used to order RTA FareChecks that employees can use to purchase fares and passes good for rides on any part of the regional transit system.

CLERK OF THE CIRCUIT COURT

Criminal Traffic Account - This fund is used to account for the receipt and disbursement of fees collected in criminal traffic cases.

Bond Account - This fund is used to account for the collection and subsequent refund or forfeit of bonds posted with the Court.

Civil Fee Account - This fund is used to account for civil fees collected and expended apart from criminal fees.

Investment Account - This fund is used to account for amounts temporarily transferred from the other Clerk of the Circuit Court Agency funds that can be invested.

COUNTY SHERIFF

County Sheriff - Chancery Account - This fund is used to account for transactions relating to Sheriff's Office sale of foreclosed properties.

County Sheriff - Commissary Account - This fund is used to account for profits earned on jail commissary transactions, which are used for inmate welfare purposes.

County Sheriff - Inmate Account - This fund is used to account for the aggregate of all transactions, which occur in accounts held for each individual inmate.

County Sheriff - Arson Task Force - This fund is used to account for receipts and expenditures of monies by a Task Force developed by municipalities to mutually assist each other in arson related matters.

County Sheriff - Investigative Account - This fund is used to account for transactions relating to Sheriff's Office investigations for which monies must be available in advance.

County Sheriff - IVOC Account - This (Intelligence Vice and Organized Crime Account) fund is used to provide investigative funds for extremely sensitive investigative purposes.

County Sheriff - Replevin and Levy - This fund is used to account for the collection and disbursement of funds incurred by the Sheriff's Office while recovering property sold under contract when the purchaser defaults the terms of agreement.

County Sheriff - Too Good For Drugs - This fund is used to account for transactions that are used for drug prevention programs that relate to youths. This fund is financed strictly by donation.

County Sheriff - Drug Traffic Prevention - This fund is used to account for transactions relating to drug enforcement expenditures. Funds are generated by court order pursuant to drug cases.

County Sheriff - JEZ Fund - This special sheriff's fund is used to account for transactions, which require advance funding and are reimbursed at a later date.

County Sheriff - Drug Traffic Seizure Account - This fund is used to account for the collection and disbursement of legally seized funds used to support narcotics enforcement and education activities.

County Sheriff - Sex Offender - This fund is used to account for the collection of annual statutory registration fees of convicted sex offenders residing in the County as registered by the Sheriff.

County Sheriff - Explorer Post 644 - This fund is used to account for program and training opportunities for the Sheriff's Office Boy Scouts of America Explorer post 644 participants interested in pursuing careers in law enforcement and assisting the Sheriff's Office programs and activities.

County Sheriff – Retired Canine Assistance Program - This fund is used to account for donations received from the public for medical expenses for the Sheriff's Office retired canine deputies.

County Sheriff - Extradition Account - This fund is used to account for transactions relating to transportation of prisoners by the Sheriff's Office.

County Sheriff - Internet Auction Account - This fund is used to account for proceeds from an online auction service for saleable merchandise obtained from drug seizures. These proceeds are used for drug enforcement.

OTHER AGENCY FUNDS

County Clerk - This fund is used to account for transactions relating to the redemption of delinquent tax sale payments.

State's Attorney - Tax and Investigative Account - This fund is used to account for transactions relating to State's Attorney investigations for which monies must be available in advance.

State's Attorney - Victim Restitution - This fund is used to hold court ordered restitution payments for crime victims prior to formal transfer to the victim.

State's Attorney - Victim Restitution Insurance Acct - This fund is used to hold insurance settlements for court ordered restitution payments to crime victims prior to formal transfer to the victim.

County Probation Department - This fund is used to account for transactions that relate to amounts to be paid by offenders to victims as a condition of probation.

Convalescent Center - Special Account - This fund is used to account for transactions, which occur in a clearing account used to split individual resident checks among multiple funds.

Convalescent Center - Residents' Agency Fund - This fund is used to account for monies held at the center for residents of the center to be used for personal expenditures.

Convalescent Center - Administrative Account - This fund is used to account for transactions that occur within the Convalescent Center activity and donation accounts that are not a part of normal Convalescent Center governmental operations.

Special Service Area #32 - Riviera Court - This fund was established to account for all resources received and used for a water supply system to be constructed and installed within Special Service Area #32.

Special Service Area #33 - Judith Court - This fund was established to account for all resources received and used for a water supply system to be constructed and installed within Special Service Area #33.

DUPAGE COUNTY, ILLINOIS

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COMBINING BALANCE SHEET

FIDUCIARY FUND TYPES

For the Year Ended November 30, 2009

	County Collector	County Treasurer	Clerk of the Circuit Court	County Sheriff	Other	Agency Total	Inter-Agency Elimination	Total
ASSETS								
Cash								
Petty cash	\$		2,000		500	2,500		2,500
Demand deposits	50,765,244	31,399,373	8,052,839	6,873,976	2,858,624	99,950,056		99,950,056
Certificates of deposit		2,655,000	15,054,889			17,709,889		17,709,889
Investments			4,810,606			4,810,606		4,810,606
Receivables								
Accrued interest			195,408			195,408		195,408
Due from Federal, State and other governmental units		67,465	530,258			597,723		597,723
Due from other funds			20,935,133			20,935,133	(20,935,133)	
Other assets		1,272,074			1,772	1,273,846		1,273,846
Total assets	\$ 50,765,244	35,393,912	49,581,133	6,873,976	2,860,896	145,475,161	(20,935,133)	124,540,028
LIABILITIES								
Due to Federal, State and other governmental units	\$ 46,833,824	6,158,957	1,018,787	27,218	338,625	54,377,411		54,377,411
Due to other funds			20,935,133			20,935,133	(20,935,133)	
Other liabilities	3,931,420	29,234,955	27,627,213	6,846,758	2,522,271	70,162,617		70,162,617
Total liabilities	\$ 50,765,244	35,393,912	49,581,133	6,873,976	2,860,896	145,475,161	(20,935,133)	124,540,028

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES

AGENCY FUNDS

For the Year Ended November 30, 2009

	Balances November 30, 2008	Additions	Deductions	Balances November 30, 2009
<u>COUNTY COLLECTOR</u>				
<u>General</u>				
Assets				
Cash				
Demand deposits	\$ 45,970,071	2,362,136,448	2,357,383,082	50,723,437
Liabilities				
Due to Federal, State and other governmental units	\$ 41,857,083	2,358,205,028	2,353,270,094	46,792,017
Other liabilities	4,112,988	3,931,420	4,112,988	3,931,420
	\$ 45,970,071	2,362,136,448	2,357,383,082	50,723,437
<u>Condemnation/IDOT Tax Escrow</u>				
Assets				
Cash				
Demand deposits	\$	9,704	9,704	
Liabilities				
Due to Federal, State and other governmental units	\$	9,704	9,704	

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2009

	Balances November 30, 2008	Additions	Deductions	Balances November 30, 2009
<u>COUNTY COLLECTOR (Cont.)</u>				
<u>Bankruptcy Escrow</u>				
Assets				
Cash				
Demand deposits	\$ 86,925	384,334	429,452	41,807
Liabilities				
Due to Federal, State and other governmental units	\$ 86,925	384,334	429,452	41,807
<u>Total - All County Collector's Agency Funds</u>				
Assets				
Cash				
Demand deposits	\$ 46,056,996	2,362,530,486	2,357,822,238	50,765,244
Liabilities				
Due to Federal, State and other governmental units	\$ 41,944,008	2,358,599,066	2,353,709,250	46,833,824
Other liabilities	4,112,988	3,931,420	4,112,988	3,931,420
Total liabilities	\$ 46,056,996	2,362,530,486	2,357,822,238	50,765,244

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2009

	Balances November 30, 2008	Additions	Deductions	Balances November 30, 2009
<u>COUNTY TREASURER</u>				
<u>Inheritance Tax</u>				
Assets				
Cash				
Demand deposits	\$ 4,355,091	13,258,157	17,220,420	392,828
Liabilities				
Due to Federal, State and other governmental units	\$ 4,355,091	13,250,577	17,212,840	392,828
Due to other funds		7,580	7,580	
	\$ 4,355,091	13,258,157	17,220,420	392,828
<u>Escrow Account</u>				
Assets				
Cash				
Demand deposits	\$ 65,928	143,885	40,589	169,224
Certificates of deposit	300,000		81,000	219,000
	\$ 365,928	143,885	121,589	388,224
Liabilities				
Other liabilities	\$ 365,928	62,885	40,589	388,224

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2009

	Balances November 30, 2008	Additions	Deductions	Balances November 30, 2009
<u>COUNTY TREASURER (Cont.)</u>				
<u>Township Projects Fund</u>				
Assets				
Cash				
Demand deposits	\$ 9,081	2,227,288	720,942	1,515,427
Certificates of deposit	3,539,500		1,484,500	2,055,000
Due from Federal, State and other governmental units	41,521	67,465	41,521	67,465
	<u>\$ 3,590,102</u>	<u>2,294,753</u>	<u>2,246,963</u>	<u>3,637,892</u>
Liabilities				
Due to Federal, State and other governmental units	\$ 3,590,102	768,732	720,942	3,637,892
<u>Condemnation</u>				
Assets				
Cash				
Demand deposits	\$ 31,213,722	29,445,719	33,046,765	27,612,676
Liabilities				
Other liabilities	\$ 31,213,722	29,445,719	33,046,765	27,612,676

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2009

	Balances November 30, 2008	Additions	Deductions	Balances November 30, 2009
<u>COUNTY TREASURER (Cont.)</u>				
<u>Building Bond Trust</u>				
Assets				
Cash				
Demand deposits	\$ 2,750		400	2,350
Liabilities				
Other liabilities	\$ 2,750		400	2,350
<u>Employee's IMRF Plan</u>				
Assets				
Cash				
Demand deposits	\$ 813,782	26,443,629	26,401,248	856,163
Other assets	1,160,812	1,272,074	1,160,812	1,272,074
	\$ 1,974,594	27,715,703	27,562,060	2,128,237
Liabilities				
Due to Federal, State and other governmental units	\$ 1,974,594	26,554,891	26,401,248	2,128,237

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2009

	Balances November 30, 2008	Additions	Deductions	Balances November 30, 2009
<u>COUNTY TREASURER (Cont.)</u>				
<u>State Fund/S.A. 1418</u>				
Assets				
Cash				
Demand deposits	\$ 237,523	95,008	28,213	304,318
Liabilities				
Other liabilities	\$ 237,523	95,008	28,213	304,318
<u>Employee Savings Bond Plan</u>				
Assets				
Cash				
Demand deposits	\$ 4,019	23,410	23,900	3,529
Liabilities				
Other liabilities	\$ 4,019	23,410	23,900	3,529
<u>Employee's Special Wage Deduction</u>				
Assets				
Cash				
Demand deposits	\$ 8,793	214,061	208,208	14,646
Liabilities				
Other liabilities	\$ 8,793	214,061	208,208	14,646

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2009

	Balances November 30, 2008	Additions	Deductions	Balances November 30, 2009
<u>COUNTY TREASURER (Cont.)</u>				
<u>Sale in Error Interest</u>				
Assets				
Cash				
Demand deposits	\$ 10,000	349,688	240,386	119,302
Certificates of deposit	490,000	591,000	700,000	381,000
	<u>\$ 500,000</u>	<u>940,688</u>	<u>940,386</u>	<u>500,302</u>
Liabilities				
Other liabilities	<u>\$ 500,000</u>	<u>349,688</u>	<u>349,386</u>	<u>500,302</u>
<u>Domestic Relations Legal Fund</u>				
Assets				
Cash				
Demand deposits	\$ 24,691	430,779	303,974	151,496
Certificates of deposit	100,000		100,000	
	<u>\$ 124,691</u>	<u>430,779</u>	<u>403,974</u>	<u>151,496</u>
Liabilities				
Other liabilities	<u>\$ 124,691</u>	<u>430,779</u>	<u>403,974</u>	<u>151,496</u>
<u>Federal Drug/S.A. 1417</u>				
Assets				
Cash				
Demand deposits	\$ 61,080	25,818	6,665	80,233
Liabilities				
Other liabilities	<u>\$ 61,080</u>	<u>25,818</u>	<u>6,665</u>	<u>80,233</u>

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2009

	Balances November 30, 2008	Additions	Deductions	Balances November 30, 2009
<u>COUNTY TREASURER (Cont.)</u>				
<u>Employee Flexible Benefits</u>				
Assets				
Cash				
Demand deposits	\$ 95,108	435,003	433,286	96,825
Liabilities				
Other liabilities	\$ 95,108	435,003	433,286	96,825
<u>Kogen Trust Agreement</u>				
Assets				
Cash				
Demand deposits	\$ 18,890	119		19,009
Liabilities				
Other liabilities	\$ 18,890	119		19,009
<u>Local Law Drug Enforcement</u>				
Assets				
Cash				
Demand deposits	\$ 38,627	21,894		60,521
Liabilities				
Other liabilities	\$ 38,627	21,894		60,521

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2009

	Balances November 30, 2008	Additions	Deductions	Balances November 30, 2009
<u>COUNTY TREASURER (Cont.)</u>				
<u>RTA Benefit Fare Program</u>				
Assets				
Cash				
Demand deposits	\$	2,904	2,078	826
Liabilities				
Other liabilities	\$	2,904	2,078	826
<u>Total - All County Treasurer's Agency Funds</u>				
Assets				
Cash				
Demand deposits	\$ 36,959,085	73,117,362	78,677,074	31,399,373
Certificates of deposit	4,429,500	591,000	2,365,500	2,655,000
Due from Federal, State and other governmental units	41,521	67,465	41,521	67,465
Other assets	1,160,812	1,272,074	1,160,812	1,272,074
Total assets	\$ 42,590,918	75,047,901	82,244,907	35,393,912
Liabilities				
Due to Federal, State and other governmental units	\$ 9,919,787	40,574,200	44,335,030	6,158,957
Due to other funds		24,464	24,464	
Other liabilities	32,671,131	31,107,288	34,543,464	29,234,955
Total liabilities	\$ 42,590,918	71,705,952	78,902,958	35,393,912

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2009

	Balances November 30, 2008	Additions	Deductions	Balances November 30, 2009
<u>CLERK OF THE CIRCUIT COURT</u>				
<u>Criminal Traffic Account</u>				
Assets				
Cash				
Demand deposits	\$ 5,879,880	59,459,699	57,713,476	7,626,103
Due from other funds	22,414,280	100,000	3,300,000	19,214,280
	<u>\$ 28,294,160</u>	<u>59,559,699</u>	<u>61,013,476</u>	<u>26,840,383</u>
Liabilities				
Due to Federal, State and other governmental units	\$ 1,065,693	1,018,787	1,065,693	1,018,787
Other liabilities	27,228,467	57,352,086	58,758,957	25,821,596
	<u>\$ 28,294,160</u>	<u>58,370,873</u>	<u>59,824,650</u>	<u>26,840,383</u>
<u>Bond Account</u>				
Assets				
Cash				
Demand deposits	\$ 411,603	1,109,882	1,006,463	515,022
Due from other funds	1,290,595			1,290,595
	<u>\$ 1,702,198</u>	<u>1,109,882</u>	<u>1,006,463</u>	<u>1,805,617</u>
Liabilities				
Other liabilities	\$ 1,702,198	1,109,882	1,006,463	1,805,617

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2009

	Balances November 30, 2008	Additions	Deductions	Balances November 30, 2009
<u>CLERK OF THE CIRCUIT COURT (Cont.)</u>				
<u>Civil Fee Account</u>				
Assets				
Cash				
Petty cash	\$ 2,000			2,000
Demand deposits	(2,000)	12,134,876	12,134,876	(2,000)
Other assets	261,547	530,258	261,547	530,258
	<u>\$ 261,547</u>	<u>12,665,134</u>	<u>12,396,423</u>	<u>530,258</u>
Liabilities				
Due to other funds	<u>\$ 261,547</u>	<u>430,258</u>	<u>161,547</u>	<u>530,258</u>
<u>Investment Account</u>				
Assets				
Cash				
Demand deposits	\$ 705,639	3,042,061	3,833,986	(86,286)
Certificates of deposit	15,492,958		438,069	15,054,889
Investments	6,953,967		2,143,361	4,810,606
Due from other funds	161,547	430,258	161,547	430,258
Accrued interest receivable	290,764	195,408	290,764	195,408
	<u>\$ 23,604,875</u>	<u>3,667,727</u>	<u>6,867,727</u>	<u>20,404,875</u>
Liabilities				
Due to other funds	<u>\$ 23,604,875</u>	<u>100,000</u>	<u>3,300,000</u>	<u>20,404,875</u>

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2009

	Balances November 30, 2008	Additions	Deductions	Balances November 30, 2009
<u>CLERK OF THE CIRCUIT COURT (Cont.)</u>				
<u>Total - All Clerk of the Circuit Court's Agency Funds</u>				
Assets				
Cash				
Petty cash	\$ 2,000			2,000
Demand deposits	6,995,122	75,746,518	74,688,801	8,052,839
Certificates of deposit	15,492,958		438,069	15,054,889
Investments	6,953,967		2,143,361	4,810,606
Accrued interest receivable	290,764	195,408	290,764	195,408
Due from Federal, State and other governmental units	261,547	530,258	261,547	530,258
Due from other funds	23,866,422	530,258	3,461,547	20,935,133
Total assets	\$ 53,862,780	77,002,442	81,284,089	49,581,133
Liabilities				
Due to Federal, State and other governmental units	\$ 1,065,693	1,018,787	1,065,693	1,018,787
Due to other funds	23,866,422	530,258	3,461,547	20,935,133
Other liabilities	28,930,665	58,461,968	59,765,420	27,627,213
Total liabilities	\$ 53,862,780	60,011,013	64,292,660	49,581,133

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2009

	Balances November 30, 2008	Additions	Deductions	Balances November 30, 2009
<u>COUNTY SHERIFF</u>				
<u>County Sheriff - Chancery Account</u>				
Assets				
Cash				
Demand deposits	\$ 1,687,019	37,504,426	33,476,315	5,715,130
Liabilities				
Other liabilities	\$ 1,687,019	37,504,426	33,476,315	5,715,130
<u>County Sheriff - Commissary Account</u>				
Assets				
Cash				
Demand deposits	\$ 874,924	889,086	852,508	911,502
Liabilities				
Other liabilities	\$ 874,924	889,086	852,508	911,502
<u>County Sheriff - Inmate Account</u>				
Assets				
Cash				
Demand deposits	\$ 74,859	1,248,016	1,264,019	58,856
Liabilities				
Other liabilities	\$ 74,859	1,248,016	1,264,019	58,856

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2009

	Balances November 30, 2008	Additions	Deductions	Balances November 30, 2009
<u>COUNTY SHERIFF (Cont.)</u>				
<u>County Sheriff - Arson Task Force</u>				
Assets				
Cash				
Demand deposits	\$ 3,882	3,624	5,842	1,664
Liabilities				
Other liabilities	\$ 3,882	3,624	5,842	1,664
<u>County Sheriff - Investigative Account</u>				
Assets				
Cash				
Demand deposits	\$ 12,364	29,693	14,839	27,218
Liabilities				
Due to Federal, State and other governmental units	\$ 12,364	29,693	14,839	27,218
<u>County Sheriff - IVOC Account</u>				
Assets				
Cash				
Demand deposits	\$ 601	300	550	351
Liabilities				
Other liabilities	\$ 601	300	550	351

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2009

	Balances November 30, 2008	Additions	Deductions	Balances November 30, 2009
<u>COUNTY SHERIFF (Cont.)</u>				
<u>County Sheriff - Replevin and Levy</u>				
Assets				
Cash				
Demand deposits	\$ 88,904	49,650	77,980	60,574
Liabilities				
Other liabilities	\$ 88,904	49,650	77,980	60,574
<u>County Sheriff - Too Good For Drugs</u>				
Assets				
Cash				
Demand deposits	\$ 159		159	
Liabilities				
Other liabilities	\$ 159		159	
<u>County Sheriff - Drug Traffic Prevention</u>				
Assets				
Cash				
Demand deposits	\$ 89,801	108,594	163,029	35,366
Liabilities				
Other liabilities	\$ 89,801	108,594	163,029	35,366

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2009

	Balances November 30, 2008	Additions	Deductions	Balances November 30, 2009
<u>COUNTY SHERIFF (Cont.)</u>				
<u>County Sheriff - JEZ Fund</u>				
Assets				
Cash				
Demand deposits	\$ 5,261	8,320	7,683	5,898
Liabilities				
Other liabilities				
	\$ 5,261	8,320	7,683	5,898
<u>County Sheriff - Drug Traffic Seizure Account</u>				
Assets				
Cash				
Demand deposits	\$ 127,680	75,801	158,201	45,280
Liabilities				
Other liabilities				
	\$ 127,680	75,801	158,201	45,280
<u>County Sheriff - Sex Offender</u>				
Assets				
Cash				
Demand deposits	\$ 1,248	1,296	729	1,815
Liabilities				
Other liabilities				
	\$ 1,248	1,296	729	1,815

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2009

	Balances November 30, 2008	Additions	Deductions	Balances November 30, 2009
<u>COUNTY SHERIFF (Cont.)</u>				
<u>County Sheriff - Explorer Post 644</u>				
Assets				
Cash				
Demand deposits	\$ 1,981	5,311	3,637	3,655
Liabilities				
Other liabilities	\$ 1,981	5,311	3,637	3,655
<u>County Sheriff - Retired Canine Assistance Program</u>				
Assets				
Cash				
Demand deposits	\$ 700	5	15	690
Liabilities				
Other liabilities	\$ 700	5	15	690
<u>County Sheriff - Extradition Account</u>				
Assets				
Cash				
Demand deposits	\$ 5,528	35,843	35,971	5,400
Liabilities				
Other liabilities	\$ 5,528	35,843	35,971	5,400

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2009

	Balances November 30, 2008	Additions	Deductions	Balances November 30, 2009
<u>COUNTY SHERIFF (Cont.)</u>				
<u>County Sheriff - Internet Auction Account</u>				
Assets				
Cash				
Demand deposits	\$ 580	7	10	577
Liabilities				
Other liabilities	\$ 580	7	10	577
<u>Total - County Sheriff</u>				
Assets				
Cash				
Demand deposits	\$ 2,975,491	39,959,972	36,061,487	6,873,976
Liabilities				
Due to Federal, State and other governmental units	\$ 12,364	29,693	14,839	27,218
Other liabilities	2,963,127	39,930,279	36,046,648	6,846,758
Total liabilities	\$ 2,975,491	39,959,972	36,061,487	6,873,976

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2009

	Balances November 30, 2008	Additions	Deductions	Balances November 30, 2009
<u>OTHER AGENCY FUNDS</u>				
<u>County Clerk</u>				
Assets				
Cash				
Petty cash	\$ 500			500
Demand deposits	813,829	27,653,382	26,744,495	1,722,716
	<u>\$ 814,329</u>	<u>27,653,382</u>	<u>26,744,495</u>	<u>1,723,216</u>
Liabilities				
Other liabilities	<u>\$ 814,329</u>	<u>27,653,382</u>	<u>26,744,495</u>	<u>1,723,216</u>
<u>State's Attorney - Tax and Investigative Account</u>				
Assets				
Cash				
Demand deposits	\$ 10,012	42,150	42,902	9,260
	<u>\$ 10,012</u>	<u>42,150</u>	<u>42,902</u>	<u>9,260</u>
Liabilities				
Other liabilities	<u>\$ 10,012</u>	<u>42,150</u>	<u>42,902</u>	<u>9,260</u>
<u>State's Attorney - Victim Restitution</u>				
Assets				
Cash				
Demand deposits	\$ 179,851	290	4,389	175,752
	<u>\$ 179,851</u>	<u>290</u>	<u>4,389</u>	<u>175,752</u>
Liabilities				
Other liabilities	<u>\$ 179,851</u>	<u>290</u>	<u>4,389</u>	<u>175,752</u>

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2009

	Balances November 30, 2008	Additions	Deductions	Balances November 30, 2009
<u>OTHER AGENCY FUNDS (Cont.)</u>				
<u>State's Attorney - Victim</u>				
<u>Restitution Insurance Acct</u>				
Assets				
Cash				
Demand deposits	\$ 847,913		549,261	298,652
Liabilities				
Other liabilities	\$ 847,913		549,261	298,652
<u>County Probation Department</u>				
Assets				
Cash				
Demand deposits	\$ 342,616		3,991	338,625
Liabilities				
Due to Federal, State and other governmental units	\$ 342,616		3,991	338,625
<u>Convalescent Center - Special Account</u>				
Assets				
Cash				
Demand deposits	\$ 10,347	229,268	228,231	11,384
Liabilities				
Other liabilities	\$ 10,347	229,268	228,231	11,384

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2009

	Balances November 30, 2008	Additions	Deductions	Balances November 30, 2009
<u>OTHER AGENCY FUNDS (Cont.)</u>				
<u>Convalescent Center - Residents'</u>				
<u>Agency Fund</u>				
Assets				
Cash				
Demand deposits	\$ 192,446	3,079,676	3,035,313	236,809
Liabilities				
Other liabilities	\$ 192,446	3,079,676	3,035,313	236,809
<u>Convalescent Center - Administrative</u>				
<u>Account</u>				
Assets				
Cash				
Demand deposits	\$ 77,498	76,712	101,923	52,287
Other assets	1,827	76,747	76,802	1,772
	\$ 79,325	153,459	178,725	54,059
Liabilities				
Other liabilities	\$ 79,325	153,459	178,725	54,059
<u>Special Service Area #32</u>				
Assets				
Cash				
Demand deposits	\$	17,837	11,773	6,064
Liabilities				
Other liabilities	\$	17,837	11,773	6,064

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2009

	Balances November 30, 2008	Additions	Deductions	Balances November 30, 2009
<u>OTHER AGENCY FUNDS (Cont.)</u>				
<u>Special Service Area #33</u>				
Assets				
Cash				
Demand deposits	\$	20,804	13,729	7,075
Liabilities				
Other liabilities	\$	20,804	13,729	7,075
<u>Total - All Other Agency Funds</u>				
Assets				
Cash				
Petty cash	\$	500		500
Demand deposits	2,474,512	31,120,119	30,736,007	2,858,624
Other assets	1,827	76,747	76,802	1,772
Total assets	\$	2,476,839	31,196,866	30,812,809
Liabilities				
Due to Federal, State and other governmental units	\$	342,616	3,991	338,625
Other liabilities	2,134,223	31,196,866	30,808,818	2,522,271
Total liabilities	\$	2,476,839	31,196,866	30,812,809

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2009

	Balances November 30, 2008	Additions	Deductions	Balances November 30, 2009
<u>TOTAL - ALL AGENCY FUNDS</u>				
Assets				
Cash				
Petty cash	\$ 2,500			2,500
Demand deposits	95,461,206	2,582,474,457	2,577,985,607	99,950,056
Certificates of deposit	19,922,458	591,000	2,803,569	17,709,889
Investments	6,953,967		2,143,361	4,810,606
Receivables				
Accrued interest	290,764	195,408	290,764	195,408
Due from Federal, State and other governmental units	303,068	597,723	303,068	597,723
Due from other funds	23,866,422	530,258	3,461,547	20,935,133
Other assets	1,162,639	1,348,821	1,237,614	1,273,846
Total assets	\$ 147,963,024	2,585,737,667	2,588,225,530	145,475,161
Liabilities				
Due to Federal, State and other governmental units	\$ 53,284,468	2,400,221,746	2,399,128,803	54,377,411
Due to other funds	23,866,422	554,722	3,486,011	20,935,133
Other liabilities	70,812,134	164,627,821	165,277,338	70,162,617
Total liabilities	\$ 147,963,024	2,565,404,289	2,567,892,152	145,475,161



**Capital Assets Used in the
Operation of Governmental Funds**

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL ACTIVITIES

COMPARATIVE SCHEDULES BY SOURCE

November 30, 2009 and 2008

	2009	2008 *
Governmental activities capital assets		
Land	\$ 287,689,357	281,075,495
Construction in progress	28,632,313	40,180,394
Infrastructure	637,015,635	624,757,129
Buildings	270,588,903	269,533,038
Improvements other than buildings	7,819,255	7,568,999
Machinery and equipment	87,997,381	87,555,281
Total governmental activities capital assets	<u>\$ 1,319,742,844</u>	<u>1,310,670,336</u>
Investments in governmental activities capital assets by source		
General Fund	\$ 131,126,247	130,122,562
Special Revenue activities	833,229,272	827,771,597
Capital Projects activities	355,387,325	352,776,177
Total investments in governmental activities capital assets by source	<u>\$ 1,319,742,844</u>	<u>1,310,670,336</u>

* November 30, 2008 balances have been adjusted for the inclusion of the Emergency Telephone System Board as an activity of the Primary Government. See Note 13.

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL ACTIVITIES

SCHEDULE BY FUNCTION AND ACTIVITY

For the Year Ended November 30, 2009

Function and Activity	Land	Construction in Progress	Infrastructure	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Governmental Funds Capital Assets November 30, 2009
Educational Services	\$					6,117	6,117
Cultural and Recreation							
Historical Museum				792,125		45,265	837,390
General Government							
Automotive Services				88,168			88,168
Capital Plant	912,000	1,153,058		53,520,961	1,376,789	10,257,338	67,220,146
County Board				6,680		19,097	25,777
County Clerk				68,723		196,092	264,815
County Treasurer						14,087	14,087
Data Processing						3,330,992	3,330,992
Election Commission						10,346,478	10,346,478
Finance						239,253	239,253
Groundskeeping						202,648	202,648
Personnel - Security						235,417	235,417
Personnel Department						132,540	132,540
Polling Place Accessibility						19,471	19,471
Recorder of Deeds						447,734	447,734
Supervisor of Assessments						233,356	233,356
Total General Government	912,000	1,153,058	-	53,684,532	1,376,789	25,674,503	82,800,882
Highway, Streets and Bridges							
Maintenance				10,137,642		13,087,884	23,225,526
Streets and Bridges	140,622,420	11,536,050	585,579,280		3,287,268		741,025,018
Total Highway, Streets and Bridges	140,622,420	11,536,050	585,579,280	10,137,642	3,287,268	13,087,884	764,250,544
Judicial							
Circuit Court						485,991	485,991
Circuit Court Probation						480,645	480,645
Clerk of the Circuit Court						7,886,499	7,886,499
Courthouse Construction 01		381,912		47,745,788	3,110,745	3,154,765	54,393,210
JOF Bldg & Furnishings				55,725,937		3,860,810	59,586,747
Jury Commission						16,247	16,247
Law Library						104,197	104,197
Neutral Site Custody Exchange				32,766		150,059	182,825
Public Defender				1,510		138,140	139,650
State's Attorney						577,174	577,174
Youth Home	101,500			11,349,779	44,453	56,155	11,551,887
Total Judicial	101,500	381,912	-	114,855,780	3,155,198	16,910,682	135,405,072
Health and Public Safety							
Animal Control		31,200		794,119		197,463	1,022,782
Child Victim Witness Project				28,555		51,679	80,234
Convalescent Center Grants		1,752,111					1,752,111
Coroner				2,098,007		405,811	2,503,818
County Jail				68,668,366		611,934	69,280,300
Courthouse Security						61,280	61,280
Emergency Telephone							
Systems Board		3,093,280				17,010,541	20,103,821
Health Department	3,567,740			15,614,660		4,192,136	23,374,536
Office of Emergency Mgmt				568,418		1,076,219	1,644,637
Sheriff				3,340,210		7,061,048	10,401,258
Total Health and Public Safety	3,567,740	4,876,591	-	91,112,335	-	30,668,111	130,224,777

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL ACTIVITIES

SCHEDULE BY FUNCTION AND ACTIVITY (CONT.)

For the Year Ended November 30, 2009

Function and Activity	Land	Construction in Progress	Infrastructure	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Governmental Funds Capital Assets November 30, 2009
Public Service							
Community Development						45,096	45,096
Economic Development & Planning						586,222	586,222
Human Services						75,412	75,412
Weatherization Grant						53,506	53,506
Total Public Service	-	-	-	-	-	760,236	760,236
Public Works							
Drainage	19,143,976		11,251,710			88,689	30,484,375
Stormwater	123,341,721	10,684,702	40,184,645	6,489		755,894	174,973,451
Total Public Works	142,485,697	10,684,702	51,436,355	6,489	-	844,583	205,457,826
Total Governmental Funds Capital Assets	\$ 287,689,357	28,632,313	637,015,635	270,588,903	7,819,255	87,997,381	1,319,742,844

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL ACTIVITIES

SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY

For the Year Ended November 30, 2009

Function and Activity	Governmental Funds Capital Assets November 30, 2008 *	Additions	Deductions	Governmental Funds Capital Assets November 30, 2009
Educational Services	\$ 6,117			6,117
Cultural and Recreation Historical Museum	837,390			837,390
General Government				
Automotive Services	88,168			88,168
Capital Plant	65,957,733	2,386,363	1,123,950	67,220,146
County Board	25,777			25,777
County Clerk	264,815			264,815
County Treasurer	31,897		17,810	14,087
Data Processing	3,277,165	381,603	327,776	3,330,992
Election Commission	10,226,374	120,104		10,346,478
Finance	239,253			239,253
Groundskeeping	209,068		6,420	202,648
Personnel - Security	173,803	84,541	22,927	235,417
Personnel Department	127,286	25,000	19,746	132,540
Polling Place Accessibility	19,471			19,471
Recorder of Deeds	884,764		437,030	447,734
Supervisor of Assessments	202,362	30,994		233,356
Total General Government	81,727,936	3,028,605	1,955,659	82,800,882
Highway, Streets and Bridges				
Maintenance	23,254,068	680,992	709,534	23,225,526
Streets and Bridges	736,425,252	34,308,305	29,708,539	741,025,018
Total Highway, Streets and Bridges	759,679,320	34,989,297	30,418,073	764,250,544
Judicial				
Circuit Court	505,594		19,603	485,991
Circuit Court Probation	336,852	161,163	17,370	480,645
Clerk of the Circuit Court	8,456,591	2,269,791	2,839,883	7,886,499
Courthouse Construction 01	54,393,210			54,393,210
JOF Bldg & Furnishings	59,586,747			59,586,747
Jury Commission	16,247			16,247
Law Library	104,197			104,197
Neutral Site Custody Exchange	182,825			182,825
Public Defender	107,219	40,216	7,785	139,650
State's Attorney	520,393	80,291	23,510	577,174
Youth Home	11,570,855		18,968	11,551,887
Total Judicial	135,780,730	2,551,461	2,927,119	135,405,072

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL ACTIVITIES

SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY (CONT.)

For the Year Ended November 30, 2009

Function and Activity	Governmental Funds Capital Assets November 30, 2008 *	Additions	Deletions	Governmental Funds Capital Assets November 30, 2009
Health and Public Safety				
Animal Control	962,722	60,060		1,022,782
Child Victim Witness Project	80,234			80,234
Convalescent Center Grants	1,337,248	414,863		1,752,111
Coroner	2,493,282	25,170	14,634	2,503,818
County Jail	69,305,924		25,624	69,280,300
Courthouse Security	61,280			61,280
Emergency Telephone Systems Board	19,632,364	471,457		20,103,821
Health Department	22,899,087	520,222	44,773	23,374,536
Office of Emergency Mgmt	1,658,980		14,343	1,644,637
Sheriff	10,136,504	671,729	406,975	10,401,258
Total Health and Public Safety	128,567,625	2,163,501	506,349	130,224,777
Public Service				
Community Development	45,096			45,096
Economic Development & Planning	629,203	26,309	69,290	586,222
Employment & Training	284,134		284,134	
Human Services	20,451	54,961		75,412
Weatherization Grant	53,506			53,506
Total Public Service	1,032,390	81,270	353,424	760,236
Public Works				
Drainage	30,057,779	792,682	366,086	30,484,375
Stormwater	172,981,049	3,346,117	1,353,715	174,973,451
Total Public Works	203,038,828	4,138,799	1,719,801	205,457,826
Total Governmental Funds Capital Assets	\$ 1,310,670,336	46,952,933	37,880,425	1,319,742,844

* November 30, 2008 balances have been adjusted for the inclusion of the Emergency Telephone System Board as a fund of the Primary Government. See Note 13.

Note: Transfers between various functions and activities of \$118,528 are included in the above activity.



Statistical Section

DUPAGE COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED NOVEMBER 30, 2009

STATISTICAL SECTION

The information in this section is not covered by the Independent Auditor's Report, but is presented as supplemental data for the benefit of the readers of the Comprehensive Annual Financial Report. The objectives of statistical section information are to provide financial statement users with additional historical perspective, context and detail to assist in using the information in the financial statements, notes to financial statements, and required supplemental information to better understand and assess DuPage County's overall financial health.

<u>Contents</u>	<u>Exhibits</u>	<u>Page(s)</u>
Financial Trends		
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	K-1 - K-4	293-302
Revenue Capacity		
These schedules contain trend information to help the reader assess the County's most significant local revenue sources, the sales tax and the property taxes.	K-5 - K-11	303-316
Debt Capacity		
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	K-12— K-17	317-326
Demographic and Economic Information		
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	K-18-K-19	327-328
Operating Information		
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	K-20 - K-22	329-333

Source:

Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant years.

FINANCIAL TRENDS

DUPAGE COUNTY, ILLINOIS

NET ASSETS BY COMPONENT

Last Seven Fiscal Years

(See Following Page)

DUPAGE COUNTY, ILLINOIS

NET ASSETS BY COMPONENT

Last Seven Fiscal Years

Fiscal Year	2003	2004	2005	2006
Governmental activities				
Invested in capital assets, net of related debt	\$ 409,160,075	438,613,920	473,371,347	489,840,802
Restricted	35,417,001	31,696,416	30,232,470	30,070,231
Unrestricted	216,763,627	192,142,586	171,950,707	165,155,058
Total governmental activities net assets	\$ 661,340,703	662,452,922	675,554,524	685,066,091
Business-type activities				
Investment in capital assets, net of related debt	\$ 85,774,594	84,877,842	83,338,145	80,835,414
Restricted	757,575	769,073	765,747	761,722
Unrestricted	23,183,672	19,440,166	16,104,774	15,466,447
Total business-type activities net assets	\$ 109,715,841	105,087,081	100,208,666	97,063,583
Primary government				
Invested in capital assets, net of related debt	\$ 494,934,669	523,491,762	556,709,492	570,676,216
Restricted	36,174,576	32,465,489	30,998,217	30,831,953
Unrestricted	239,947,299	211,582,752	188,055,481	180,621,505
Total primary government net assets	\$ 771,056,544	767,540,003	775,763,190	782,129,674

Note: Entity-wide financial information for the County government as a whole is available beginning in fiscal year 2002, the year GASB Statement No. 34 was implemented. In 2002, however, the DuPage County Forest Preserve District was considered a blended component unit of DuPage County. To present the amounts for fiscal years 2002 and prior would be misleading when compared to the DuPage County government without the Forest Preserve after fiscal year 2002. Therefore, entity-wide information for DuPage County is shown beginning in fiscal year 2003.

2007	2008	2009
515,688,772	531,794,055	531,083,183
28,610,054	38,579,136	32,837,493
154,394,789	150,865,482	171,491,271
<u>698,693,615</u>	<u>721,238,673</u>	<u>735,411,947</u>
82,506,297	70,201,635	85,901,560
1,164,884	16,524,276	2,500,566
17,014,533	13,858,024	7,610,159
<u>100,685,714</u>	<u>100,583,935</u>	<u>96,012,285</u>
598,195,069	601,995,690	616,984,743
29,774,938	55,103,412	35,338,059
171,409,322	164,723,506	179,101,430
<u>799,379,329</u>	<u>821,822,608</u>	<u>831,424,232</u>

DUPAGE COUNTY, ILLINOIS

CHANGES IN NET ASSETS

Last Seven Fiscal Years

Fiscal Year	2003	2004	2005	2006
Expenses				
Governmental activities:				
General government	\$ 72,247,201	67,411,403	67,928,785	76,530,069
Health and public safety	84,007,706	84,270,876	90,136,964	92,461,036
Highways, streets and bridges	47,585,994	35,281,769	35,815,839	39,482,040
Public service	34,136,750	28,135,526	30,800,110	37,683,088
Judicial	38,202,208	39,645,479	41,683,337	43,474,837
Conservation and recreation	147,579			
Public works	6,975,644	10,986,745	7,830,746	14,224,528
Educational services	605,645	534,495	662,333	624,636
Interest on long-term debt	18,376,712	17,202,581	13,932,166	15,193,374
Total governmental activities and expenses	302,285,439	283,468,874	288,790,280	319,673,608
Business-type activities:				
Convalescent Center	34,486,044	31,840,489	34,663,672	33,659,477
Water and Sewerage System	16,353,206	14,679,708	15,446,718	16,133,688
Total business-type activities and expenses	50,839,250	46,520,197	50,110,390	49,793,165
Total primary government expenses	\$ 353,124,689	329,989,071	338,900,670	369,466,773
Program Revenues				
Governmental activities:				
Charges for services:				
General government	\$ 24,708,444	21,485,982	23,433,540	19,834,516
Health and public safety	11,762,120	14,315,879	19,084,970	21,511,516
Highways, streets and bridges	1,451,550	3,005,377	2,791,345	2,910,020
Public service	1,360,769	1,551,906	2,057,392	3,819,920
Judicial	14,911,013	14,818,206	16,061,239	21,822,637
Conservation and recreation	238,492			
Public works	1,822,353	2,143,023	3,787,149	1,582,857
Educational services	312,718	320,650	323,222	412,465
Operating grants and contributions:				
General government	2,778,772	2,798,472	2,887,946	
Health and public safety	22,423,145	19,415,880	15,856,357	13,561,735
Highways, streets, and bridges	14,960,642	14,889,202	15,674,685	16,153,506
Public services	27,431,867	21,862,183	22,265,751	34,448,567
Judicial	3,671,317	1,485,956	2,768,758	3,069,763
Conservation and recreation	147,579			
Public works	36,153	13,658	527,928	530,180
Capital grants and contributions	3,949,766	480,816	6,659,435	1,651,069
Total governmental activities program revenues	131,966,700	118,587,190	134,179,717	141,308,751

2007	2008	2009
80,569,502	79,503,497	89,128,191
87,107,697	90,666,171	102,114,093
50,394,522	44,750,517	36,932,547
33,398,538	27,825,702	38,741,928
42,982,648	43,991,165	48,908,014
		205,015
9,301,970	7,121,018	17,960,703
581,374	558,065	849,762
15,012,918	14,286,924	13,948,235
<u>319,349,169</u>	<u>308,703,059</u>	<u>348,788,488</u>
33,338,061	32,900,010	34,755,461
19,520,073	20,587,516	22,413,240
<u>52,858,134</u>	<u>53,487,526</u>	<u>57,168,701</u>
<u>372,207,303</u>	<u>362,190,585</u>	<u>405,957,189</u>
20,063,804	18,376,745	21,701,637
19,447,080	17,636,546	18,756,406
1,837,333	2,740,774	1,834,459
3,721,579	2,544,734	846,965
23,445,481	38,230,226	35,579,718
1,777,963	658,673	1,120,119
481,640		
	25,598	2,103,064
19,061,568	16,611,236	17,299,394
16,030,448	21,028,399	13,358,950
24,913,259	21,749,891	36,815,150
2,097,071	3,589,030	4,113,628
		205,609
2,483,999		1,945,773
45,000	1,378,481	7,424,344
<u>135,406,225</u>	<u>144,570,333</u>	<u>163,105,216</u>

DUPAGE COUNTY, ILLINOIS

CHANGES IN NET ASSETS (CONT.)

Last Six Fiscal Years

Fiscal Year	2003	2004	2005	2006
Business-type activities:				
Charges for services:				
Convalescent Center	25,551,385	25,011,379	24,772,001	24,949,646
Water and Sewerage System	14,460,512	13,366,266	14,872,907	13,353,597
Capital Contributions- Water and Sewerage	5,043,776	2,841,524	3,213,110	4,362,635
Total business-type activities program revenues	45,055,673	41,219,169	42,858,018	42,665,878
Total primary government program revenues	\$ 177,022,373	159,806,359	177,037,735	183,974,629
Net (Expense)/Revenue				
Governmental activities	\$ (170,318,739)	(164,881,684)	(154,610,563)	(178,364,857)
Business-type activities	(5,783,577)	(5,301,028)	(7,252,372)	(7,127,287)
Total primary government net expense	(176,102,316)	(170,182,712)	(161,862,935)	(185,492,144)
General Revenues and Other Changes in Net Assets				
Governmental activities:				
Property taxes	59,661,182	60,671,321	60,677,249	63,401,527
Taxes - sales and other	69,191,723	71,652,755	74,760,385	78,356,625
Investment earnings	4,193,101	3,058,695	6,475,021	10,335,980
Miscellaneous	29,789,029	31,111,132	27,799,510	39,177,144
Special Item				
Transfers	(10,000,000)	(500,000)	(2,000,000)	(2,700,000)
Total governmental activities	152,835,035	165,993,903	167,712,165	188,571,276
Business-type activities:				
Investment earnings	99,612	172,268	373,957	587,352
Transfers	10,000,000	500,000	2,000,000	2,700,000
Total business-type activities	10,099,612	672,268	2,373,957	3,287,352
Total primary government	\$ 162,934,647	166,666,171	170,086,122	191,858,628
Change in Net Assets				
Governmental activities	\$ (17,483,704)	1,112,219	13,101,602	10,206,419
Business-type activities	4,316,035	(4,628,760)	(4,878,415)	(3,839,935)
Total primary government	\$ (13,167,669)	(3,516,541)	8,223,187	6,366,484

Note: Entity-wide financial information for the County government as a whole is available beginning in fiscal year 2002, the year GASB Statement No. 34 was implemented. In 2002, however, the DuPage County Forest Preserve District was considered a blended component unit of DuPage County. To present the amounts for fiscal years 2002 and prior would be misleading when compared to the DuPage County government without the Forest Preserve after fiscal years 2002. Therefore, entity-wide information for DuPage County is shown beginning in fiscal year 2003.

2007	2008	2009
34,169,487	32,766,353	32,787,435
18,814,973	17,565,227	17,108,872
932,680	1,782,889	1,773,333
53,917,140	52,114,469	51,669,640
189,323,365	196,684,802	214,774,856
(183,942,944)	(164,132,726)	(185,683,272)
1,059,006	(1,373,057)	(5,499,061)
(182,883,938)	(165,505,783)	(191,182,333)
65,293,780	67,526,161	67,424,153
77,919,286	105,074,406	113,370,040
11,435,092	5,741,486	2,025,181
36,026,275	9,251,245	4,549,371
1,550,536	(915,524)	(23,043,052)
192,224,969	186,677,774	2,483,205
192,224,969	186,677,774	166,808,898
591,953	355,754	167,564
(1,550,536)	915,524	(2,483,205)
(958,583)	1,271,278	(2,315,641)
191,266,386	187,949,052	164,493,257
8,282,025	22,545,048	(18,874,374)
100,423	(101,779)	(7,814,702)
8,382,448	22,443,269	(26,689,076)

DUPAGE COUNTY, ILLINOIS

FUND BALANCES - GOVERNMENTAL FUNDS

Last Seven Fiscal Years

Fiscal Year	2003	2004	2005	2006
General Fund				
Reserved	\$ 1,242,382	1,919,869	1,763,431	1,344,191
Unreserved				
Designated				
Undesignated	27,436,575	31,616,190	32,751,692	33,453,220
Total General Fund	<u>\$ 28,678,957</u>	<u>33,536,059</u>	<u>34,515,123</u>	<u>34,797,411</u>
All other governmental funds				
Reserved	\$ 80,533,754	62,531,012	60,424,690	76,292,742
Unreserved				
Designated				
Capital project funds				
Undesignated				
Special revenue funds	112,762,249	115,526,203	112,245,558	88,816,971
Capital project funds	41,915,156	25,087,351	7,190,908	9,162,359
Total all other governmental funds	<u>\$ 235,211,159</u>	<u>203,144,566</u>	<u>179,861,156</u>	<u>174,272,072</u>
Total governmental funds	<u>\$ 263,890,116</u>	<u>236,680,625</u>	<u>214,376,279</u>	<u>209,069,483</u>

Note: Entity-wide financial information for the County government as a whole is available beginning in fiscal year 2002, the year GASB Statement No. 34 was implemented. In 2002, however, the DuPage County Forest Preserve District was considered a blended component unit of DuPage County. To present the amounts for fiscal years 2002 and prior would be misleading when compared to the DuPage County government without the Forest Preserve after fiscal years 2002. Therefore, entity-wide information for DuPage County is shown beginning in fiscal year 2003.

2007	2008	2009
516,593	1,065,177	837,505
	7,500,000	4,000,000
45,282,773	51,741,245	52,172,319
45,799,366	60,306,422	57,009,824
57,298,733	46,193,580	65,188,547
	2,684,896	2,426,121
85,862,030	86,302,790	90,299,515
4,049,919	(40,284)	(19,686)
147,210,682	135,140,982	157,894,497
193,010,048	195,447,404	214,904,321

DUPAGE COUNTY, ILLINOIS

CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

Last Ten Years

Fiscal Year	2000	2001	2002	2003
Revenues				
Property taxes	\$ 58,236,158	59,979,175	59,260,347	59,661,132
Sales and other taxes	61,960,651	59,028,454	58,216,201	58,801,687
Intergovernmental	73,649,715	63,473,068	89,835,154	100,454,333
Court fees and fines	18,293,276	18,840,402	19,442,530	21,911,203
Licenses and permits	22,048,251	25,151,121	25,644,044	30,226,695
Charges for services	8,509,204	9,105,128	6,342,636	9,952,319
Investment earnings	12,620,149	15,566,467	9,666,303	4,330,225
Miscellaneous	13,095,483	17,522,716	24,677,282	44,073,267
Total revenues	268,412,887	268,666,531	293,084,497	329,410,861
Expenditures				
General government	63,430,050	59,958,846	63,914,371	72,102,186
Health and public safety	69,634,209	74,855,617	80,081,427	81,879,308
Highways, streets and bridges	19,678,180	24,340,203	26,849,690	52,740,258
Public services	38,562,316	39,437,436	38,851,738	34,850,065
Judicial	31,670,010	33,843,799	35,464,320	36,053,057
Conservation and recreation				147,579
Public works			7,417,382	6,510,376
Educational services	566,619	589,768	627,880	605,095
Capital outlay	38,948,408	58,215,448	68,733,725	71,974,396
Debt service				
Principal	12,540,000	13,150,000	10,575,000	10,165,000
Interest	9,115,961	7,817,349	19,156,674	17,474,897
Cost of issuance		2,102,839	507,451	
Fiscal agent fees	1,979	1,600		99,125
Total expenditures	284,147,732	314,312,905	352,179,658	384,601,342
Excess of revenues over (under) expenditures	(15,734,845)	(45,646,374)	(59,095,161)	(55,190,481)
Other Financing Sources (Uses)				
Proceeds from sale of assets				
Bond premium (discount)			(338,098)	10,028
Proceeds from sale of bonds		245,310,921	7,664,934	
Refunding bonds issued			49,251,078	
Payments to escrow agent		(32,132,931)	(48,692,030)	
Transfers in	19,486,339	40,820,023	25,793,778	32,086,513
Transfers out	(18,994,075)	(38,029,528)	(26,193,778)	(42,986,513)
Total other financing sources (uses)	492,264	215,968,485	7,485,884	(10,889,972)
Net change in fund balances	\$ (15,242,581)	170,322,111	(51,609,277)	(66,080,453)
Debt service as a percentage of noncapital expenditures	8.83%	9.01%	10.67%	8.87%
Debt service as a percentage of total expenditures	7.62%	7.34%	8.59%	7.21%
Ratio of capital outlay to total expenditures	13.71%	18.52%	19.52%	18.71%

Note: Entity-wide financial information for the County government as a whole is available beginning in fiscal year 2002, the year GASB Statement No. 34 was implemented. In 2002, however, the DuPage County Forest Preserve District was considered a blended component unit of DuPage County. To present the amounts for fiscal years 2002 and prior would be misleading when compared to the DuPage County government without the Forest Preserve after fiscal years 2002. Therefore, entity-wide information for DuPage County is shown beginning in fiscal year 2003.

2004	2005	2006	2007	2008	2009
57,778,075	57,636,475	60,380,421	62,175,701	64,500,053	64,499,629
61,849,632	63,677,005	66,048,731	65,872,024	87,307,459	104,806,643
89,782,650	93,274,929	96,625,344	92,739,193	71,345,581	94,790,649
23,918,962	24,522,083	24,611,715	27,239,079	40,942,442	40,662,282
28,395,663	31,121,315	32,794,968	33,824,284	21,945,114	19,884,905
12,349,237	17,960,600	21,024,637	20,321,963	19,517,516	19,219,387
3,037,648	6,419,397	10,226,780	11,342,018	5,695,326	2,025,181
11,350,215	10,087,722	20,995,917	11,777,051	17,397,810	5,196,229
288,462,082	304,699,526	332,708,513	325,291,313	328,651,301	351,084,905
63,022,030	62,627,436	70,274,920	74,991,954	71,290,201	81,217,581
82,421,316	86,139,878	88,536,562	85,835,446	88,499,582	96,067,057
20,892,196	21,472,792	20,155,564	22,005,394	20,831,951	19,209,282
28,370,224	30,230,866	37,654,587	33,322,033	27,820,992	37,944,437
36,700,006	37,664,637	39,660,294	39,096,750	40,128,850	44,309,803
	529,128	631,352	479,026	129,447	163,563
6,333,494	5,816,877	11,661,311	5,209,870	4,671,117	10,215,195
533,944	649,050	637,959	597,387	593,180	837,943
48,234,140	52,437,212	38,593,779	55,961,694	43,811,705	44,899,183
11,150,000	11,850,000	13,748,049	13,342,049	12,558,098	14,365,000
17,509,916	15,129,347	15,757,307	15,094,467	14,660,038	14,087,497
	676,100	494,921			
4,307	3,703	3,627	8,128	3,750	3,787
315,171,573	325,227,026	337,810,232	345,944,198	324,998,911	363,320,328
(26,709,491)	(20,527,500)	(5,101,719)	(20,652,885)	3,652,390	(12,235,423)
				600,490	13,375
	5,983,968	1,983,028			14,128
	102,655,000	71,380,000			1,885,000
	(108,415,814)	(70,868,106)			
25,226,547	38,067,459	35,517,095	31,544,744	28,419,426	38,705,309
(25,726,547)	(40,067,459)	(38,217,094)	(31,294,208)	(30,234,950)	(36,622,104)
(500,000)	(1,776,846)	(205,077)	250,536	(1,215,034)	3,995,708
(27,209,491)	(22,304,346)	(5,306,796)	(20,402,349)	2,437,356	(8,239,715)
10.74%	10.14%	10.03%	9.81%	9.68%	8.94%
9.09%	8.50%	8.88%	8.22%	8.38%	7.83%
15.30%	16.12%	11.42%	16.18%	13.48%	12.36%

REVENUE CAPACITY

DUPAGE COUNTY, ILLINOIS

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

November 30, 2009

(See Following Page)

DUPAGE COUNTY, ILLINOIS

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Levy Years

Year Property Assessed	Real Property				Total Real Property
	Residential	Farms	Commercial	Industrial	
2000	\$ 16,891,022,904	3,430,316	4,771,496,667	1,982,580,010	23,648,529,897
2001	18,189,481,680	3,109,460	4,990,593,085	2,264,635,445	25,447,819,670
2002	19,952,217,467	2,936,898	5,378,405,250	2,458,741,706	27,792,301,321
2003	22,099,619,125	2,500,119	5,436,094,670	2,484,148,348	30,022,362,262
2004	23,986,874,400	2,738,613	5,746,669,555	2,645,121,713	32,381,404,281
2005	26,060,213,465	2,268,796	5,956,784,732	2,762,305,796	34,781,572,789
2006	28,387,881,395	2,228,289	6,284,770,668	2,871,702,953	37,546,583,305
2007	30,893,591,960	1,853,212	6,580,547,962	2,925,265,278	40,401,258,412
2008	32,865,162,717	1,878,481	6,864,138,408	3,161,989,165	42,893,168,771
2009	32,988,376,667	1,845,588	6,737,217,538	3,135,552,161	42,862,991,954

(a) Property values are assessed at 33 1/3% of estimated actual value.

(b) Per \$1,000 of value
The Total Direct Tax Rates are applicable to the Tax Levy Year.

Notes: The County assesses property annually. Assessed value is net of tax exempt property.
Taxes assessed and levied in one year are collected in the subsequent year.

Source

DuPage County Supervisor of Assessments Office
DuPage County Clerk's Office

Railroad Property	Total Taxable Assessed Value	Estimated Actual Value ^(a)	Total Direct Tax Rate ^(b)
10,541,336	23,659,071,233	71,048,261,961	2.536
11,053,923	25,458,873,593	76,453,073,853	2.353
12,027,226	27,804,328,547	83,496,482,123	2.154
10,499,738	30,032,862,000	90,188,774,775	1.999
10,672,405	32,392,076,686	97,273,503,562	1.850
9,960,265	34,791,533,054	104,479,078,240	1.797
10,480,387	37,557,063,692	112,783,975,051	1.713
11,839,713	40,413,098,125	121,360,655,030	1.651
13,716,205	42,906,884,976	128,849,504,432	1.557
16,589,848	42,879,581,802	128,767,512,919	1.554

DUPAGE COUNTY, ILLINOIS

PROPERTY TAX LEVIES AND TAX RATES AS EXTENDED -
ALL DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Fiscal Years

(\$000 Omitted)

Levy Year	County	Tax Levies ⁽¹⁾						
		Cities and Villages	High Schools	Unit District	Grade Schools	Junior Colleges	Townships	Sanitary District
2000	\$ 59,999	143,874	263,502	392,980	362,072	47,972	28,969	707
2001	59,905	154,825	278,353	435,666	387,277	50,814	30,241	742
2002	59,891	168,110	292,967	464,001	416,957	61,969	30,244	770
2003	60,036	176,040	302,915	503,280	451,002	64,695	32,062	798
2004	59,925	184,701	312,968	528,155	485,151	66,566	32,928	824
2005	62,520	195,081	326,830	559,536	511,523	68,198	34,634	864
2006	64,335	203,270	343,408	585,306	541,272	74,524	36,348	908
2007	66,722	219,426	360,341	605,314	567,074	78,407	37,627	945
2008	66,806	229,534	379,265	638,869	592,204	81,973	39,555	998
2009	66,635	244,218	383,973	653,299	600,309	93,740	39,881	1,011

Tax Rates Per Hundred Dollars of Assessed Valuation ⁽²⁾

2000	0.2536	0.6081	1.1137	1.6610	1.5304	0.2028	0.1224	0.0030
2001	0.2353	0.6081	1.0933	1.7113	1.5212	0.1996	0.1188	0.0029
2002	0.2154	0.6046	1.0537	1.6688	1.4996	0.2229	0.1088	0.0028
2003	0.1999	0.5862	1.0086	1.6758	1.5017	0.2154	0.1068	0.0027
2004	0.1850	0.5102	0.9662	1.6305	1.4977	0.2055	0.1017	0.0025
2005	0.1797	0.5607	0.9395	1.6083	1.4703	0.1960	0.0995	0.0025
2006	0.1713	0.5412	0.9144	1.5584	1.4412	0.1984	0.0968	0.0024
2007	0.1651	0.5430	0.8916	1.4978	1.4032	0.1940	0.0931	0.0023
2008	0.1557	0.5350	0.8839	1.4890	1.3802	0.1910	0.0922	0.0023
2009	0.1554	0.5692	0.8949	1.5226	1.3991	0.2185	0.0929	0.0024

⁽¹⁾ Tax levy information obtained from DuPage County Clerk's office.

⁽²⁾ Tax rates calculated are based on total County assessed valuation.

Note: Taxes assessed and levied in one year are collected in the subsequent year.

Park District	Library	Forest Preserve	Fire Protection	Service Areas	Special Districts	Total
74,832	15,146	41,214	57,474	5,584	7,357	1,501,682
78,224	16,194	42,109	61,520	5,375	7,393	1,608,638
82,346	17,056	42,652	67,536	5,565	7,424	1,717,487
91,810	17,521	42,617	70,971	4,506	7,620	1,825,873
96,589	18,885	43,988	74,099	4,521	7,727	1,917,027
102,052	19,801	44,220	77,771	5,059	7,729	2,015,818
107,153	20,594	48,937	86,322	5,752	7,773	2,125,902
112,735	21,887	47,971	90,863	6,327	7,738	2,223,377
117,401	22,641	51,746	95,631	7,602	7,839	2,332,064
119,945	22,930	52,184	96,159	6,579	7,298	2,388,161

0.3163	0.0640	0.1742	0.2429	0.0236	0.0311	6.3471
0.3073	0.0636	0.1654	0.2416	0.0211	0.0290	6.3185
0.2962	0.0613	0.1534	0.2429	0.0200	0.0267	6.1770
0.3057	0.0583	0.1419	0.2363	0.0150	0.0254	6.0797
0.2982	0.5830	0.1358	0.2288	0.0140	0.0239	6.3830
0.2933	0.0569	0.1271	0.2235	0.0145	0.0222	5.7940
0.2853	0.0548	0.1303	0.2298	0.0153	0.0207	5.6603
0.2790	0.0542	0.1187	0.2248	0.0157	0.0191	5.5016
0.2736	0.0528	0.1206	0.2229	0.0177	0.0183	5.4352
0.2795	0.0534	0.1216	0.2241	0.0153	0.0170	5.5659

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

2009			2000		
Taxpayer	Assessed Valuation (000's)	Percentage of Total Assessed Valuation	Taxpayer	Assessed Valuation (000's)	Percentage of Total Assessed Valuation
Oakbrook Shopping Center	\$ 125,276	0.29%	Hamilton Partners, Inc.	\$ 162,186	0.69%
Hamilton Partners, Inc.	120,993	0.28%	JMB/Urban Development Co.	118,445	0.50%
AMB Property Corp.	113,529	0.26%	Lucent Industries	58,657	0.25%
Wells Real Estate Funds	84,999	0.20%	Inland Real Estate	43,958	0.18%
Arden Realty, Inc.	71,727	0.17%	McDonald's Corporation	39,512	0.17%
AMLI	66,569	0.16%	ZML Development	36,683	0.16%
AIMCO	64,050	0.15%	Amoco (Div of Standard Oil)	34,707	0.15%
Crane and Norcross (Prologis)	61,417	0.14%	Commonwealth Edison	30,876	0.13%
UBS Realty Investors, Inc.	59,754	0.14%	Duke Realty	28,164	0.12%
Property Tax Advisors	54,153	0.13%	Nalco Chemical Company	22,967	0.10%

Notes: The assessed valuation is an approximation based on the records maintained by DuPage County. Since most large taxpayers have numerous parcels of real estate, it is possible to miss some valuations as well as some of the largest taxpayers.

Assessed value information can be obtained from the "Assessed Value and Estimated Actual Value of Taxable Property" schedule.

Source

DuPage County Assessment Files

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Fiscal Years

Tax Levy Year	Collected in County Fiscal Year	Collected Within the Current Year			Percentage of Levy Collected
		County Tax Levy Amount	County Tax Levy as Extended	Collections	
2000	2001	\$ 59,785,060	59,999,404	59,821,035	99.7%
2001	2002	59,753,674	59,904,729	59,768,922	99.8%
2002	2003	59,773,588	59,890,523	59,724,648	99.7%
2003	2004	59,787,588	60,035,691	59,868,006	99.7%
2004	2005	59,686,538	59,925,342	59,800,186	99.8%
2005	2006	62,219,809	62,520,385	62,380,705	99.8%
2006	2007	64,232,610	64,650,593	64,181,325	99.3%
2007	2008	66,430,410	66,722,025	66,540,020	99.7%
2008	2009	66,429,210	66,806,020	66,644,597	99.8%
2009	2010	66,329,210	66,634,870	N/A	N/A

Notes: Subsequent year collections are not presented because there was no subsequent adjustments to the levy.

Collections do not include collections for Special Service Areas.

Tax collections are shown net of any Court ordered abatements.

Tax extension amounts include any amounts added to the levy by the Court Clerk to cover the loss and cost of collecting the tax in the case of bonded indebtedness, and for amounts levied for pension fund purposes. The tax extension is also based on the state-certified equalization factor to the appropriate assessed values, and a subtraction of any homestead exemptions.

Source

DuPage County Treasurer/Collector's Office
 DuPage County Clerk's Office

DUPAGE COUNTY SALES TAX REVENUES

Last Ten Fiscal Years

Fiscal Year	(CT) Unincorporated 1 Cent	(CST) Incorporated 1/4 Cent	RTA Sales Tax ⁽¹⁾	Total Sales Tax Revenue
2000	\$ 6,237,340	36,658,965	N/A	42,896,305
2001	5,731,311	36,088,758	N/A	41,820,069
2002	5,095,642	34,848,778	N/A	39,944,420
2003	4,833,614	34,392,152	N/A	39,225,766
2004	5,432,020	35,818,247	N/A	41,250,267
2005	5,803,511	37,292,470	N/A	43,095,981
2006	6,228,912	39,155,941	N/A	45,384,853
2007	5,960,121	39,229,222	N/A	45,189,343
2008	5,578,658	37,415,226	24,887,604	67,881,488
2009	4,690,274	32,415,500	38,733,526	75,839,300

⁽¹⁾ PA95-0708 became law increasing sales tax to the County by .25 cents per dollar assessed on sales and services in DuPage County. Taxes were received mid-year and reflect eight months of RTA sales tax revenue. RTA taxes were established in 2008 and, therefore, prior years are not applicable. Amounts will be added in future years.

Notes: Sales taxes in this schedule are shown on a modified accrual basis and are shown in the annual financial report - C-3, C-4, E-6, and E-12. A portion of sales taxes are recorded as revenue directly in the 2001 and 2005 G.O. Alternate Revenue Source Drainage Project debt service funds - E-6 and E-12 respectively. The General Fund Schedule of Revenues (C-3 and C-4) includes both sales tax and local use tax in the "Retailers Occupation Tax" revenue line.

CT - One percent of local portion of tax collections (unincorporated areas - equivalent to 16 percent of tax collections).

CT - Amounts above include both sales and local use taxes.

CST - Quarter percent of countywide portion of tax collections (equivalent to 4 percent of tax collections).

DUPAGE COUNTY, ILLINOIS

TAXABLE SALES BY CATEGORY AND DIRECT AND OVERLAPPING SALES TAX RATES

Last Ten Calendar Years

(See Following Page)

DUPAGE COUNTY, ILLINOIS

TAXABLE SALES BY CATEGORY AND DIRECT AND OVERLAPPING SALES TAX RATES

Last Ten Calendar Years
(000 omitted)

Category	2009		2008		2007	
	Amount	% Change From Previous Year	Amount	% Change From Previous Year	Amount	% Change From Previous Year
General Merchandise	\$ 114,914	(4.2)	119,967	1.0	118,814	(2.9)
Food	64,752	3.1	62,787	10.8	56,688	4.2
Drinking and Eating Places	117,733	(1.7)	119,793	6.8	112,204	5.2
Apparel	50,405	(7.0)	54,175	1.3	53,479	2.0
Furniture, Household, and Radio	76,948	(14.2)	89,679	(8.7)	98,241	(2.5)
Lumber, Building, and Hardware	54,668	(15.8)	64,952	(7.0)	69,813	(1.9)
Automotive and Filling Stations	266,098	(10.0)	295,539	0.2	295,071	(0.8)
Drugs and Miscellaneous Retail	141,595	(2.9)	145,838	(0.1)	145,947	4.8
Agriculture and All Others	173,399	(20.4)	217,719	4.6	208,179	(0.7)
Manufacturers	<u>33,294</u>	(15.2)	<u>39,271</u>	(0.6)	<u>39,515</u>	1.4
Total	<u>\$ 1,093,806</u>	(9.6)	<u>1,209,720</u>	1.0	<u>1,197,951</u>	0.4

DIRECT SALES TAX RATE

DuPage County			
CT	1.00%	1.00%	1.00%
CST	0.25%	0.25%	0.25%
RTA ¹	<u>0.25%</u>	<u>0.25%</u>	<u>0.00%</u>
Total Direct	1.50%	1.50%	1.25%

OVERLAPPING SALES TAX RATE

State of Illinois	5.00%	5.00%	5.00%
DuPage Water Commission	0.25%	0.25%	0.25%
Regional Transportation Authority	<u>0.50%</u>	<u>0.50%</u>	<u>0.25%</u>
Total Overlapping	5.75%	5.75%	5.50%
Total County Sales Tax Rate	<u>7.25%</u>	<u>7.25%</u> ⁽¹⁾	<u>6.75%</u>

Notes: CT- One percent of local portion of tax collections (unincorporated areas - equivalent to 16 percent of tax collections).

CST- Quarter percent of countywide portion of tax collections (equivalent to 4 percent of tax collections).

¹ RTA- PA95-078 became law increasing sales tax to the County by .25 percent per dollar assessed on sales and services in DuPage County. The additional sales tax became effective April 1, 2008.

Source

Information obtained from the Standard Industrial Classification Code Reporting (County Totals), Illinois Department of Revenue

2006		2005		2004		2003	
Amount	% Change From Previous Year						
122,331	10.1	111,088	(5.4)	117,402	2.4	114,692	(0.5)
54,400	1.8	53,459	1.8	52,525	(3.8)	54,607	5.9
106,617	6.5	100,153	3.0	97,207	6.5	91,297	6.0
52,442	7.7	48,694	5.1	46,337	10.4	41,982	(2.2)
100,786	5.4	95,605	7.3	89,097	5.2	84,670	(10.6)
71,182	(0.9)	71,830	5.3	68,190	11.4	61,233	5.3
297,457	6.7	278,810	9.0	255,716	2.8	248,679	(0.2)
139,201	6.0	131,274	9.1	120,342	6.4	113,101	0.7
209,573	5.8	197,996	8.4	182,572	4.5	174,687	(16.8)
<u>38,981</u>	4.8	<u>37,212</u>	(8.6)	<u>40,735</u>	17.5	<u>34,661</u>	(19.5)
<u><u>1,192,970</u></u>	5.9	<u><u>1,126,121</u></u>	5.2	<u><u>1,070,123</u></u>	5.0	<u><u>1,019,609</u></u>	0.1
1.00%		1.00%		1.00%		1.00%	
0.25%		0.25%		0.25%		0.25%	
<u>0.00%</u>		<u>0.00%</u>		<u>0.00%</u>		<u>0.00%</u>	
1.25%		1.25%		1.25%		1.25%	
5.00%		5.00%		5.00%		5.00%	
0.25%		0.25%		0.25%		0.25%	
<u>0.25%</u>		<u>0.25%</u>		<u>0.25%</u>		<u>0.25%</u>	
5.50%		5.50%		5.50%		5.50%	
<u><u>6.75%</u></u>		<u><u>6.75%</u></u>		<u><u>6.75%</u></u>		<u><u>6.75%</u></u>	

TAXABLE SALES BY CATEGORY AND DIRECT AND OVERLAPPING SALES TAX RATES (CONT.)

Last Ten Calendar Years
(000 omitted)

Category	2002		2001		2000
	Amount	% Change From Previous Year	Amount	% Change From Previous Year	Amount
General Merchandise	\$ 113,706	(1.4)	115,284	7.8	106,901
Food	52,419	1.7	51,558	7.6	47,917
Drinking and Eating Places	87,978	2.1	86,150	(6.0)	91,651
Apparel	42,011	(2.1)	42,925	(2.7)	44,109
Furniture, Household, and Radio	87,716	(7.4)	94,754	(6.4)	101,256
Lumber, Building, and Hardware	59,036	1.6	58,124	4.8	55,478
Automotive and Filling Stations	241,649	(3.0)	249,074	5.3	236,577
Drugs and Miscellaneous Retail	114,823	2.2	112,304	(0.4)	112,792
Agriculture and All Others	183,589	(12.5)	209,897	(5.8)	222,873
Manufacturers	<u>36,074</u>	(16.3)	<u>43,080</u>	(5.2)	<u>45,438</u>
Total	<u>\$ 1,019,001</u>	(4.2)	<u>1,063,150</u>	(0.2)	<u>1,064,992</u>
<u>DIRECT SALES TAX RATE</u>					
DuPage County					
CT	1.00%		1.00%		1.00%
CST	0.25%		0.25%		0.25%
RTA ¹	<u>0.00%</u>		<u>0.00%</u>		<u>0.00%</u>
Total Direct	1.25%		1.25%		1.25%
<u>OVERLAPPING SALES TAX RATE</u>					
State of Illinois	5.00%		5.00%		5.00%
DuPage Water Commission	0.25%		0.25%		0.25%
Regional Transportation Authority	<u>0.25%</u>		<u>0.25%</u>		<u>0.25%</u>
Total Overlapping	5.50%		5.50%		5.50%
Total County Sales Tax Rate	<u>6.75%</u>		<u>6.75%</u>		<u>6.75%</u>

DUPAGE COUNTY, ILLINOIS

COUNTY SALES TAX COLLECTIONS BY CATEGORY

Last Ten Calendar Years

(See Following Page)

DUPAGE COUNTY, ILLINOIS

COUNTY SALES TAX COLLECTIONS BY CATEGORY

Last Ten Calendar Years
(000 omitted)

Category	2009				2008			
	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total
General Merchandise	\$ 492,011	3,443,848	4,247,708	8,183,567	468,732	3,679,785	2,984,228	7,132,745
Food	78,981	1,346,532	4,394,654	5,820,167	69,404	1,355,196	2,912,213	4,336,813
Drinking and Eating Places	303,875	3,740,554	3,849,200	7,893,629	286,676	3,902,877	2,602,280	6,791,833
Apparel	19,175	1,587,850	1,618,202	3,225,227	16,635	1,719,811	1,168,116	2,904,562
Furniture, Household, and Radio	53,780	2,237,978	2,277,609	4,569,367	77,794	2,682,800	1,715,398	4,475,992
Lumber, Building, and Hardware	173,924	1,653,730	1,689,551	3,517,205	261,674	2,025,846	1,366,756	3,654,276
Automotive and Filling Stations	902,080	8,404,576	8,982,675	18,289,331	1,139,168	9,625,512	6,710,710	17,475,390
Drugs and Miscellaneous Retail	527,765	4,032,647	5,873,591	10,434,003	496,500	4,293,991	3,954,359	8,744,850
Agriculture and All Others	762,994	4,935,161	5,413,696	11,111,851	971,867	6,274,892	4,329,738	11,576,497
Manufacturers	100,265	873,879	899,160	1,873,304	185,234	1,057,338	698,281	1,940,853
Total	\$ 3,414,850	32,256,755	39,246,047	74,917,652	3,973,682	36,618,048	28,442,079	69,033,810

Notes: CT- One percent of local portion of tax collections (unincorporated areas - equivalent to 16 percent of tax collections).
County Sales Tax (CT) amounts do not include the local use portion .

CST- Quarter percent of countywide portion of tax collections (equivalent to 4 percent of tax collections).

RTA- PA95-078 became law increasing sales tax to the County by .25 cents per dollar assessed on sales and services in DuPage County. Initial tax revenues began to be received in mid-year 2008 and reflect a partial annual total of RTA sales tax revenue. RTA sales taxes were instituted in 2008 and, therefore prior years are not applicable. Amounts are the portion of the RTA sales taxes retained by the County.

The County's share of sales taxes shown above are net of administration fees applied by the State.

Source

Information obtained from the Standard Industrial Classification Code Reporting (County Totals), Illinois Department of Revenue

2007			2006			2005		
County Sales Tax (CT)	Countywide Sales Tax (CST)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	Total
480,348	3,943,060	4,423,409	496,485	4,186,174	4,682,659	506,745	3,816,501	4,323,246
153,791	1,391,611	1,545,402	164,974	1,351,816	1,516,791	151,713	1,335,312	1,487,025
378,420	3,874,431	4,252,851	409,591	3,742,036	4,151,626	362,199	3,545,748	3,907,948
33,499	1,839,448	1,872,946	26,361	1,832,452	1,858,814	14,280	1,717,307	1,731,587
88,854	3,181,449	3,270,303	90,531	3,435,858	3,526,389	180,186	3,257,559	3,437,745
361,774	2,278,402	2,640,176	338,202	2,363,751	2,701,953	365,724	2,421,650	2,787,375
1,206,181	10,219,217	11,425,398	1,311,566	10,368,596	11,680,162	1,109,790	9,714,240	10,824,030
530,371	4,670,560	5,200,931	513,333	4,540,648	5,053,981	530,273	4,301,833	4,832,106
1,163,646	6,528,106	7,691,752	1,283,476	6,592,338	7,875,814	1,201,041	6,255,768.47	7,456,810
209,376	1,061,785	1,271,161	289,741	1,091,800	1,381,542	231,230	1,093,550.78	1,324,781
<u>4,606,259</u>	<u>38,988,069</u>	<u>43,594,329</u>	<u>4,924,260</u>	<u>39,505,470</u>	<u>44,429,730</u>	<u>4,653,181</u>	<u>37,459,470</u>	<u>42,112,651</u>

(Cont.)

DUPAGE COUNTY, ILLINOIS

COUNTY SALES TAX COLLECTION BY CATEGORY (CONT.)

Last Ten Calendar Years
(000 omitted)

Category	2004			2003		
	County Sales Tax (CT)	Countywide Sales Tax (CST)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	Total
General Merchandise	\$ 502,830	4,079,719	4,582,549	440,647	4,035,812	4,476,459
Food	173,161	1,304,113	1,477,274	102,270	1,371,714	1,473,984
Drinking and Eating Places	351,410	3,470,405	3,821,816	348,799	3,283,381	3,632,179
Apparel	(2,597)	1,650,242	1,647,645	19,592	1,515,430	1,535,023
Furniture, Household, and Radio	110,790	3,101,839	3,212,629	102,518	2,941,128	3,043,646
Lumber, Building, and Hardware	436,170	2,329,143	2,765,313	296,327	2,090,817	2,387,144
Automotive and Filling Stations	1,023,997	8,897,277	9,921,274	1,008,150	8,723,820	9,731,970
Drugs and Miscellaneous Retail	446,038	3,969,749	4,415,786	429,577	3,801,819	4,231,396
Agriculture and All Others	1,107,006	5,897,140	7,004,146	1,123,493	5,613,877	6,737,370
Manufacturers	230,630	1,225,228	1,455,859	156,289	1,069,744	1,226,033
Total	\$ 4,379,434	35,924,855	40,304,290	4,027,663	34,447,542	38,475,205

2002			2001			2000		
County Sales Tax (CT)	Countywide Sales Tax (CST)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	Total
411,138	4,020,487	4,431,625	365,690	4,098,601	4,464,291	335,631	3,796,127	4,131,758
88,074	1,325,146	1,413,220	93,471	1,305,968	1,399,439	119,452	1,221,725	1,341,176
321,656	3,179,700	3,501,356	342,811	3,117,253	3,460,064	356,079	3,312,778	3,668,858
10,258	1,521,158	1,531,416	24,329	1,558,263	1,582,592	15,192	1,602,568	1,617,760
216,925	3,082,079	3,299,003	232,560	3,322,954	3,555,514	328,806	3,597,359	3,926,165
321,987	2,035,186	2,357,173	401,673	2,046,492	2,448,166	742,755	1,944,086	2,686,842
913,453	8,481,162	9,394,615	898,316	8,743,760	9,642,076	945,241	8,540,025	9,485,266
379,885	3,901,668	4,281,553	387,542	3,796,879	4,184,421	425,893	3,844,211	4,270,104
1,139,271	6,005,939	7,145,210	1,430,267	6,874,365	8,304,632	1,380,760	7,258,987	8,639,748
188,620	1,093,543	1,282,163	242,056	1,281,852	1,523,909	250,071	1,360,429	1,610,500
<u>3,991,267</u>	<u>34,646,068</u>	<u>38,637,335</u>	<u>4,418,714</u>	<u>36,146,388</u>	<u>40,565,103</u>	<u>4,899,881</u>	<u>36,478,295</u>	<u>41,378,176</u>

DEBT CAPACITY

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Year	Population ⁽¹⁾	Gross General Obligation Debt Outstanding ⁽²⁾	General Obligation Debt per Estimated Actual Value of Property ⁽³⁾	General Obligation Debt Per Capita
2000	904,161	\$ 120,590,000	0.17%	133.37
2001	912,044	224,545,000	0.29%	246.20
2002	924,589	216,045,000	0.26%	233.67
2003	925,188	210,475,000	0.23%	227.49
2004	935,451	204,155,000	0.21%	218.24
2005	929,113	198,920,000	0.19%	214.10
2006	932,670	195,630,000	0.17%	209.75
2007	929,192	188,250,000	0.16%	202.60
2008	930,528	181,915,000	0.14%	195.50
2009	932,541	174,025,000	0.14%	186.61

⁽¹⁾ Population figures are obtained from the U.S. Census Bureau and are estimated as of July 1, 2009.

⁽²⁾ Included in Gross General Bonded Debt are the following: 1993 G.O. Refunding Bonds (Alternate Revenue Source - Jail Project); 1993 G.O. Refunding Bonds (Alternate Revenue Source - Stormwater Project); G.O. (Alternate) Bonds Series 2001 (Drainage Project); G.O. (Alternate Revenue Source - Stormwater Project) Series 2001; G.O. Refunding Bonds (Alternate Revenue Source Jail Project) Series 2002; G.O. Refunding Bonds (Alternate Revenue Source Stormwater Project) Series 2002; G.O. (Alternate Revenue Source - Drainage Project) Refunding Bonds Series 2005; Limited Tax G.O. Bonds (Courthouse Project), Series 2006; G.O. Refunding Bonds (Alternate Revenue Source Stormwater Project) Series 2006.

⁽³⁾ See Schedule K-5 for the Assessed and Estimated Actual Values.

COMPUTATION OF DIRECT AND OVERLAPPING DEBT

November 30, 2009

District	Total Debt Outstanding ⁽³⁾	Percentage Applicable to County ⁽²⁾	Amount Applicable to County ⁽¹⁾
DuPage County	\$ 174,025,000	100.00%	174,025,000
Other Districts			
Forest Preserve	225,517,980	100.00%	225,517,980
Water Commission	31,215,000	98.41%	30,718,682
Cities and villages	8,091,078,591 ⁽¹⁾	9.51%	769,286,030
Townships	325,000	100.00%	325,000
Parks	1,243,072,560 ⁽¹⁾	27.37%	340,178,726
Fire protection	21,165,000	98.70%	20,889,505
Library	80,195,000	31.43%	25,203,472
Special service	6,847,925	100.00%	6,847,925
Grade schools	428,435,114	95.05%	407,225,744
High schools	433,302,510	96.75%	419,205,102
Unit schools	1,491,663,072	60.07%	896,052,600
Community colleges	198,987,512 ⁽¹⁾	74.14%	147,535,344
Subtotal Other Districts	<u>12,251,805,264</u>		<u>3,288,986,110</u>
Total	<u>\$ 12,425,830,264</u>		<u>3,463,011,110</u>

Notes:

Taxing districts are separate and distinct governmental entities where all, or a portion of the governmental entity, lies within DuPage County.

- ⁽¹⁾ Includes the City of Chicago (O'Hare Airport) for which a minor portion overlaps into DuPage County. The Chicago Park District and Chicago City Colleges taxing boundaries are coterminous with the City of Chicago.
- ⁽²⁾ Debt Percentage Applicable to County is calculated by applying the ratio of assessed value of the specific district to that portion which is in DuPage County. Percentages have been rounded to the nearest hundredth.
- ⁽³⁾ Represents general obligation debt, as reported by various governments. Overlapping governments without general obligation debt are not shown. Some data is an estimation and was compiled by a review of the bonded debt information filed with the DuPage County Clerk.

Source

Information obtained from the DuPage County Clerk's Office

DUPAGE COUNTY, ILLINOIS

LEGAL DEBT MARGIN INFORMATION

Last Ten Fiscal Years

(See Following Page)

DUPAGE COUNTY, ILLINOIS

LEGAL DEBT MARGIN INFORMATION

Last Ten Fiscal Years

Fiscal Year	2000	2001	2002	2003
Assessed value of property	\$ 22,396,246,720	23,659,071,233	25,458,873,593	27,804,328,547
Debt limit - 5.75% of assessed value	1,287,784,186	1,360,396,596	1,463,885,232	1,598,748,891
Debt applicable to limit:				
Limited Tax General Obligation Bonds	10,140,000	61,920,000	58,540,000	55,000,000
Total debt applicable to limit	10,140,000	61,920,000	58,540,000	55,000,000
Legal debt margin	\$ 1,277,644,186	1,298,476,596	1,405,345,232	1,543,748,891
	0.79%	4.55%	4.00%	3.44%

Note: State statutes limit the County's outstanding general obligation debt to no more than 5.75 percent of the assessed value of property. Details regarding the County's outstanding debt can be found in the notes to the financial statements. The legal debt margin is the County's available borrowing authority under State financial statutes and is calculated by subtracting the total debt applicable to the legal debt limit from the debt limit.

2004	2005	2006	2007	2008	2009
30,032,862,000	32,392,076,686	34,791,533,054	37,557,063,692	40,413,098,125	42,906,884,976
1,726,889,565	1,862,544,409	2,000,513,151	2,159,531,162	2,323,753,142	2,467,145,886
54,020,000	52,990,000	54,195,000	52,835,000	52,780,000	51,625,000
54,020,000	52,990,000	54,195,000	52,835,000	52,780,000	51,625,000
1,672,869,565	1,809,554,409	1,946,318,151	2,106,696,162	2,270,973,142	2,415,520,886
3.13%	2.85%	2.71%	2.45%	2.27%	2.09%

DUPAGE COUNTY, ILLINOIS

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

Fiscal Year	Governmental Activities					
	General Obligation Debt	Capital Lease	Certificate of Participation	Revenue Bonds	Special Service Areas	Total Government Activities
2000	\$ 120,590,000	9,065,000		28,350,000	2,960,000	160,965,000
2001	224,545,000			159,190,000	2,595,000	386,330,000
2002	216,045,000		2,150,000	128,260,000	7,545,000	354,000,000
2003	210,475,000		1,875,000	124,155,000	7,330,000	343,835,000
2004	204,155,000		1,590,000	119,845,000	7,095,000	332,685,000
2005	198,920,000		1,295,000	117,870,000	6,660,000	324,745,000
2006	195,630,000		990,000	111,695,000	6,275,000	314,590,000
2007	188,250,000		675,000	106,495,000	5,865,000	301,285,000
2008	181,915,000		345,000	101,065,000	5,440,000	288,765,000
2009	174,025,000			95,355,000	6,905,000	276,285,000

- (1) Percentage of Total Personal Income is the ratio of Total Personal Income to the Total Outstanding Debt.
- (2) Percentage of Actual Value of Taxable Property is the ratio of Total Outstanding Debt to the Estimated Property Value.
- (3) Percentage of Per Capita Personal Income is the ratio of Per Capita Personal Income to the Total Outstanding Debt.
- (4) Information is not available for 2009.

Notes: Details regarding the County's outstanding debt can be found in the notes to the financial statements. For the years 2002 and prior, the DuPage County Forest Preserve District was considered a blended component unit of DuPage County; however, debt of the Forest Preserve District is not included.

Source

Information on TPI and PCPI obtained from the Bureau of Economic Analysis - Regional Economic Accounts.

Business type Activities					
Revenue	IEPA	DuPage	Capital	Total	Total
Bonds	Construction	Water Commission	Lease	Business type	Outstanding
	Loan	Payable		Activities	Debt
12,270,000	7,829,115			20,099,115	181,064,115
11,161,467	7,392,385			18,553,852	404,883,852
10,005,000	6,940,857		288,192	17,234,049	371,234,049
9,125,000	6,474,030		229,108	15,828,138	359,663,138
7,640,000	5,991,386		167,297	13,798,683	346,483,683
6,235,000	5,492,389		102,633	11,830,022	336,575,022
4,960,000	4,976,485		34,986	9,971,471	324,561,471
3,800,000	4,443,101			8,243,101	309,528,101
16,500,000	3,891,645	3,236,570		23,628,215	312,393,215
15,385,000	3,321,504	3,028,010		21,734,514	298,019,514

(Cont.)

RATIOS OF OUTSTANDING DEBT BY TYPE (CONT.)

Last Ten Fiscal Years

Fiscal Year	Total Personal Income (TPI)	Total Personal Income Percentage ⁽¹⁾	Per Capita Personal Income (PCPI)	Total Per Capita Personal Income Percentage ⁽³⁾	Estimated Property Value	Percentage of Actual Value of Taxable Property ⁽²⁾
2000	\$ 41,923,477	23.154%	46,235	0.026%	71,048,261,961	0.255%
2001	41,317,556	10.205%	45,148	0.011%	76,453,073,853	0.530%
2002	41,206,535	11.100%	44,739	0.012%	83,496,482,123	0.445%
2003	42,276,000	11.754%	45,677	0.013%	90,188,774,775	0.399%
2004	43,275,000	12.490%	46,560	0.013%	97,273,503,562	0.356%
2005	45,138,000	13.411%	48,472	0.014%	104,479,078,240	0.322%
2006	48,118,897	14.826%	51,866	0.016%	112,783,975,051	0.288%
2007	51,286,004	16.569%	55,371	0.018%	121,360,655,030	0.255%
2008	51,233,986	16.400%	55,246	0.018%	128,849,504,432	0.242%
2009	N/A ⁴	N/A ⁴	N/A ⁴	N/A ⁴	128,767,512,919	0.231%

DUPAGE COUNTY, ILLINOIS

PLEDGED-REVENUE COVERAGE - SPECIAL REVENUE FUND - MOTOR FUEL TAX FUND
AND LOCAL GAS TAX FUND

TRANSPORTATION REVENUE BONDS

Last Ten Fiscal Years

(See Following Page)

DUPAGE COUNTY, ILLINOIS

PLEDGED-REVENUE COVERAGE - SPECIAL REVENUE FUND - MOTOR FUEL TAX FUND
AND LOCAL GAS TAX FUND

TRANSPORTATION REVENUE BONDS

Last Ten Fiscal Years

Fiscal Year	Highway MFT Fund Gross Revenue	Local Gas Tax Fund Gross Revenue	Total Revenue ⁽¹⁾	Transportation Revenue Bonds ⁽²⁾		
				Principal Retirements	Interest Payments	Other ⁽⁴⁾
2000	\$ 18,111,477	26,969,821	45,081,298	4,830,000	1,709,750	400
2001	17,904,481	22,427,848	40,332,329	5,080,000	793,293	200
2002	20,455,102	24,943,228	45,398,330	2,580,000	8,492,289	
2003	18,295,287	36,618,340	54,913,627	4,105,000	6,848,763	
2004	20,472,212	24,475,763	44,947,975	4,310,000	6,633,000	
2005	19,282,166	26,016,865	45,299,031	4,535,000	4,962,274	506,367
2006	21,951,135	25,868,518	47,819,653	6,175,000	5,735,313	
2007	20,130,136	29,784,127	49,914,263	5,200,000	5,491,188	
2008	21,854,623	30,316,134	52,170,757	5,430,000	5,235,026	
2009	20,910,707	31,827,640	52,738,347	5,710,000	4,967,200	

Notes:

- (1) Consists of the Highway Motor Fuel Tax (MFT) Fund and Local Gas Tax Fund (County Motor Fuel Tax) total revenue *before* any amounts are taken out by trustee for debt service. Gross Revenue includes nonoperating interest income earned in the Highway Motor Fuel Tax Fund, the Local Gas Tax Fund, and their respective debt service funds. Gross revenue also includes any transfers in.
- (2) Consists of Transportation Revenue bonds issued in 1995, 2001 and 2005.
- (3) Coverage ratio is calculated by dividing total revenue available for debt service by the sum of interest payments and principal retirements. Per bond ordinance, debt service requirements are paid from revenues before operating expenses. Monthly MFT and Local Gas Tax distributions from the State are sent directly to a third-party Trustee for debt service requirements.
- (4) Consists of fiscal agent fees and costs of issuance.

Total Debt Service Payment	Coverage Ratio ⁽³⁾	Net Revenue Available for Operations and Capital	Operations and Capital Expenditures		
			MFT Fund	Local Gas Tax Fund	Total
6,540,150	6.89	38,541,148	5,951,676	26,587,968	32,539,644
5,873,493	6.87	34,458,836	8,449,935	26,064,076	34,514,011
11,072,289	4.10	34,326,041	6,553,083	19,031,202	25,584,285
10,953,763	5.01	43,959,864	5,820,432	35,828,388	41,648,820
10,943,000	4.11	34,004,975	7,170,317	18,817,226	25,987,543
10,003,641	4.53	35,295,390	10,592,010	23,288,227	33,880,237
11,910,313	4.01	35,909,340	12,674,648	34,266,284	46,940,932
10,691,188	4.67	39,223,075	23,419,198	38,086,228	61,505,426
10,665,026	4.89	41,505,731	7,698,627	38,915,003	46,613,630
10,677,200	4.94	42,061,147	10,089,180	35,684,091	45,773,271

PLEDGED-REVENUE COVERAGE - WATER AND SEWER SYSTEM REVENUE FUND

WATER AND SEWERAGE SYSTEM REVENUE BONDS

Last Ten Fiscal Years

Fiscal Year	Gross Revenues ⁽¹⁾	Operating Expenses ⁽²⁾	Net Revenue Available for Debt Service	Principal Retirements	Interest Payments	Total Debt Service Payments	Coverage Ratio ⁽³⁾
2000	\$ 15,428,565	10,762,717	4,665,848	1,050,000	804,989	1,854,989	2.51
2001	16,127,295	9,955,106	6,172,189	1,100,000	743,333	1,843,333	3.34
2002	13,735,771	9,923,041	3,812,730	1,165,000	921,979	2,086,979	1.82
2003	14,553,375	11,058,437	3,494,938	1,240,000	606,179	1,846,179	1.88
2004	13,483,132	9,906,088	3,577,044	1,485,000	357,000	1,842,000	1.93
2005	15,201,481	10,669,709	4,531,772	1,405,000	257,175	1,662,175	2.72
2006	13,931,616	11,063,872	2,867,744	1,275,000	224,875	1,499,875	1.91
2007	20,295,218	15,096,532	5,198,686	1,160,000	190,688	1,350,688	3.85
2008	19,455,305	13,874,356	5,580,949	3,800,000 ⁽⁴⁾	101,325	3,901,325	1.43
2009	18,993,453	15,737,214	3,256,239	1,115,000	588,213	1,703,213	1.91

Notes:

- ⁽¹⁾ Gross revenues include all revenues available for debt service payments pursuant to the bond ordinances in effect prior to the 2008 bond issuance. Connection charges, although not classified as revenue, are reflected in gross revenues and are available for debt service.
- ⁽²⁾ Operating expenses exclude depreciation, amortization of bond discount and issuance costs, and fiscal agent fees.
- ⁽³⁾ Coverage ratio is calculated by dividing net revenue available for debt service by the sum of interest payments and principal retirements. Due to a defeasance of the 2003 bonds in mid-year, the coverage ratio calculation may be misleading and considered not applicable for Fiscal Year 2008.
- ⁽⁴⁾ On July 21, 2008 the System issued Revenue Bonds Series 2008A and 2008B. A portion of the proceeds and cash of \$2,689,333 was paid by the System to purchase SLGS to refund the 2003 bonds.

DEMOGRAPHIC AND ECONOMIC INFORMATION

DEMOGRAPHIC AND ECONOMIC STATISTICS

Last Ten Years

Calendar Year	Population ⁽¹⁾	Total Personal Income (TPI) ⁽²⁾	Per Capita Personal Income (PCPI) ^(2,3)	County Unemployment Rate ⁽⁴⁾
2000	904,161	\$ 41,923,477	46,235	2.6%
2001	915,316	41,317,556	45,148	3.8%
2002	921,452	41,206,535	44,739	5.1%
2003	925,188	42,276,000	45,677	5.2%
2004	935,451	43,275,000	46,560	4.9%
2005	929,113	45,138,000	48,472	4.7%
2006	932,670	48,118,897	51,866	3.4%
2007	929,192	51,286,004	55,371	3.8%
2008	930,528	51,233,986	55,246	5.0%
2009	932,541	N/A	N/A	8.4%

Notes:

- ⁽¹⁾ Population figures are estimates obtained from the U.S. Census Bureau, except for 2000 which is the actual population as per the census.
- ⁽²⁾ Personal Income and Per Capita Personal Income information is obtained from the Bureau of Economic Analysis and U.S. Census Bureau.
- ⁽³⁾ PCPI includes net earnings by place of residence plus dividends, interest, rent and personal current transfer receipts received by the residents of DuPage County.
- ⁽⁴⁾ Unemployment rate figures were obtained from the Illinois Department of Employment Security.

PRIMARY EMPLOYERS

Current Year and Nine Years Ago

2009			2000		
Employer	Employees	Percentage of Total County Employment (Jobs)	Employer	Employees	Percentage of Total County Employment (Jobs)
Edward Hospital	4,100	0.55%	Lucent Technologies	10,500	1.51%
BP America, Inc.	3,800	0.51%	Edward Hospital	5,000	0.72%
Elmhurst Memorial Healthcare	3,600	0.48%	Argonne National Laboratory	4,200	0.60%
DuPage County	3,085	0.41%	DuPage County	3,191	0.46%
Argonne National Lab	2,900	0.39%	Nicor Gas	2,969	0.43%
College of DuPage	2,700	0.36%	Elmhurst Memorial Hospital	2,700	0.39%
Good Samaritan Hospital	2,500	0.34%	Central DuPage Hospital	2,400	0.34%
Navistar, Inc.	1,800	0.24%	Good Samaritan Hospital	2,400	0.34%
Alcatel-Lucent	1,500	0.20%	Fermi National Laboratory	2,300	0.33%
McDonald's Corporation	1,500	0.20%	College of DuPage	2,100	0.30%
	<u>27,485</u>	3.70%		<u>37,760</u>	5.42%
Total number of jobs in DuPage County	<u>743,791</u>		Total number of jobs in DuPage County	<u>696,727</u>	

Includes 10 largest employers

Note: The total number of jobs in DuPage County is compiled from data from the Department of Labor, the Bureau of Economic Analysis (BEA), and the U.S. Census Bureau, and is provided by Strategic Advantage.

Source

DuPage County Department of Economic Development and Planning

U.S. Bureau of Economic Analysis

OPERATING INFORMATION

FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION

Last Ten Fiscal Years

Function	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Educational Services	16	16	16	15	15	15	15	14	17	17
General Government	390	400	389	374	393	406	414	352	369	370
Highway, Streets and Bridges	100	104	105	114	112	103	103	105	103	105
Judicial	786	820	840	836	734	738	738	654	693	726
Health and Public Safety	1,565	1,611	1,645	1,617	1,640	1,566	1,562	1,501	1,517	1,539
Public Service	199	227	222	216	212	237	234	166	199	217
Public Works	135	136	134	132	135	132	131	108	105	111
Total	3,191	3,314	3,351	3,304	3,241	3,197	3,197	2,900	3,003	3,085

Notes:

Employee head counts are as of the fiscal year end.

Head count information includes full and part-time employees. It does not include temporary employees or employees on disability. Two part-time employees are considered one FTE employee.

FTE numbers are not the total approved County's budgeted head count at the beginning of the year. That number can be slightly greater than what is shown here.

OPERATING INDICATORS BY FUNCTION

Last Ten Fiscal Years

Function/Program	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Government										
Supervisor of Assessments:										
Real estate transfer declarations processed	23,427	23,649	24,166	25,948	26,156	25,619	21,765	16,369	11,064	9,885
Treasurer/Collector:										
Real estate parcels billed	303,480	305,958	308,355	310,247	312,852	314,649	317,380	320,386	323,543	324,864
Public Services										
Economic Development & Planning:										
Building permits issued	2,073	2,662	2,871	2,356	2,674	2,521	2,376	2,664	2,463	2,042
Inspections conducted	16,968	13,400	13,292	10,392	12,737	13,823	12,208	15,057	13,517	11,284
Stormwater:										
Stormwater permits reviewed	222	260	287	312	314	302	366	307	305	218
Stream maintenance miles completed	44	46	52	35	15	4	5	3	2	3
Convalescent Center:										
Patient days	176,216	168,147	156,482	147,177	131,793	125,880	119,636	121,616	118,986	120,039
Residents receiving care	879	879	999	580	998	994	735	727	739	663
Human Services:										
Individual senior citizens served	7,709	9,121	9,692	10,782	11,326	12,284	12,834	12,903	13,922	15,856
Clients handled by the Information Referral	22,585	18,283	22,025	24,714	30,924	27,883	29,345	29,300	30,017	32,202
Family Self Sufficiency Program clients	328	381	376	351	457	626	539	547	609	465
Rides provided by paratransit	51,638	50,878	53,381	57,143	58,692	53,411	54,476	61,360	59,151	47,857
Telephone calls handled by DPCCO customer service	165,708	160,517	103,631	161,377	151,056	122,488	122,271	135,000	122,742	128,926
Highway, Streets and Bridges										
Transportation and Highways:										
Lane-miles maintained	869	874	878	888	892	895	896	897	945	945
New lane-miles	3	5	4	10	4	4	1	1	1	0
Highway permits processed	429	367	334	276	346	306	341	323	426	386
Number of bridges inspected	19	15	15	14	17	12	23	15	8	16
Miles of recreational trail system maintained	69	72	78	79	85	97	97	97	92	92
Judicial										
Circuit Court :										
Traffic	178,856	185,819	187,873	182,893	186,997	190,775	188,154	186,646	194,823	184,400
Cases other than traffic	24,863	26,254	45,462	56,313	58,565	58,978	60,509	70,860	66,970	69,250
State's Attorney:										
Criminal Prosecutions Bureau:										
Number of felony trials by the Criminal Division	N/A	N/A	N/A	N/A	164	150	N/A	N/A	96	74
Domestic Violence and Child Abuse										
Unit cases initiated	N/A	N/A	N/A	N/A	133	141	N/A	N/A	112	97
Juvenile Trial Division cases processed	N/A	N/A	N/A	N/A	1,143	1,205	N/A	N/A	1,085	1,019
Investigations Unit cases opened	N/A	N/A	N/A	N/A	69	72	N/A	N/A	39	52
Civil Bureau:										
Number of files opened	N/A	N/A	N/A	N/A	608	475	N/A	N/A	613	482
Child's Advocacy Center:										
Number of cases opened	N/A	N/A	N/A	N/A	391	382	N/A	N/A	338	297
Number of individuals services provided to	N/A	N/A	N/A	N/A	1,225	1,311	N/A	N/A	1,249	1,117
Appeals Division:										
Appeals filed (by and against State's Attorney)	N/A	N/A	N/A	N/A	311	221	N/A	N/A	203	195
Health and Public Safety										
Animal Control:										
Adoptable animals received	1,506	1,334	1,896	2,203	1,985	1,715	2,103	2,216	2,512	2,405
Animals adopted or transferred to rescue	758	671	949	1,102	994	812	924	1,849	2,027	2,130

OPERATING INDICATORS BY FUNCTION (CONT.)

Last Ten Fiscal Years

Function/Program	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Health and Public Safety (Cont.)										
Sheriff:										
Patrol Division calls for service	N/A	N/A	65,775	66,005	60,210	58,888	59,136	47,308	47,213	53,240
Forensic Investigation Division -										
Crime scenes processed	N/A	N/A	1,218	1,861	1,988	1,856	2,050	2,030	2,100	2,355
Detective Division incident reports	N/A	N/A	8,650	7,525	6,636	6,650	6,697	6,202	5,294	6,639
Tactical Narcotics Team - investigations	N/A	N/A	N/A	81	105	182	137	129	116	116
Street value of drug seizures (in millions)	N/A	N/A	3	2	1	7	31	16	5	1
Crime laboratory criminal cases processed	4,272	4,175	3,676	3,531	3,592	3,374	3,649	4,127	4,407	4,498
Civil Division items processed	N/A	N/A	27,000	24,000	38,072	36,019	37,654	34,819	34,800	37,200
County jail average daily population ³	N/A	N/A	1,238	1,300	1,340	1,275	825	821	840	807
Health Department:										
Immunizations	36,975	25,213	21,697	23,898	19,688	19,194	17,363	16,315	17,049	15,287
Inspections and consultations	9,686	10,991	11,348	12,188	11,720	12,768	16,523	16,653	13,491	10,278
Mental health patients served	N/A	N/A	N/A	N/A	N/A	4,518	4,686	4,890	4,929	5,255
Coroner:										
Death investigation cases	3,635	3,773	3,760	3,876	3,824	3,998	3,981	3,927	4,207	4,065
Homeland Security and Emergency Management:										
Emergency Responses	7	16	19	15	33	25	52	98	97	22
Events Tracked Administratively Only	12	122	112	133	114	122	81	90	84	99
Exercises & Scheduled Responses	13	9	17	16	34	78	52	32	33	23
Public Affairs, Education, Training Events	24	12	6	3	7	40	90	82	49	51
Severe Weather Events	45	43	34	67	75	58	65	47	39	26
Public Works										
Waterworks and Sewerage Systems:										
Sewer customers	31,850	33,010	38,147	38,859	39,040	39,857	36,972	35,061	34,721	34,895
Gallons billed to sewer customers ¹	5.3	4.5	5.0	4.5	4.3	4.8	4.2	4.4	4.7	3.9
Water customers	3,662	3,921	4,029	4,073	4,102	3,973	4,016	4,160	3,188	3,031
Gallons of water sold (billed) ²	547.7	569.7	566.2	545.0	541.3	664.9	552.0	579.1	492.4	358.9

¹ - In billions² - In millions³ - Estimated from monthly amountsSource

Various County departments

DUPAGE COUNTY, ILLINOIS

CAPITAL ASSET STATISTICS BY FUNCTION

Last Ten Fiscal Years

Function/Program	2000	2001	2002	2003	2004	2005
Educational Services						
Equipment - projector	1	1	1	1	1	1
General Government						
Building	3	3	3	3	3	3
Capital Plant - vehicles	12	13	13	13	13	13
County Clerk - vehicles	0	1	1	1	1	1
Data Processing - vehicles	1	1	1	1	1	1
Finance - vehicles	2	2	2	2	2	2
Security - vehicles	4	4	4	4	5	5
Highway, Streets and Bridges						
Building	2	2	2	2	2	2
Vehicles	76	93	99	112	107	111
Judicial						
Building	1	2	2	2	2	3
Youth Home -vehicles	1	1	2	3	3	3
State's Attorney - vehicles	13	16	22	20	24	24
Health and Public Safety						
Building	6	6	6	6	6	6
Animal Control - vehicles	5	6	6	6	6	6
Coroner - vehicles	9	9	9	10	10	10
Jail - vehicles	12	12	12	12	12	12
Office of Emergency Management - Vehicles	10	10	10	13	13	13
Sheriff - vehicles	177	210	242	265	195	195
Public Service						
Building	1	1	1	1	1	1
Economic Development and Planning - vehicles	1	13	16	17	17	17
Public Works						
Building	12	12	12	12	12	12
Drainage - vehicles	3	3	3	3	3	1
Stormwater - vehicles	2	3	3	3	3	2

Source

DuPage County capital assets data base

2006	2007	2008	2009
1	1	1	1
3	3	3	3
14	12	12	18
1	1	1	1
1	1	1	1
2	2	4	4
4	3	3	6
3	3	3	3
118	122	116	119
3	3	3	3
3	1	2	2
24	20	22	22
6	6	6	6
6	6	3	4
10	10	11	11
12	5	5	4
13	13	11	11
201	197	192	198
1	1	1	1
14	18	18	16
12	12	12	12
1	0	0	1
2	2	3	5



DUPAGE COUNTY, ILLINOIS





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