

COMPREHENSIVE ANNUAL FINANCIAL REPORT



DuPage County, Illinois

For the Fiscal Year Ended November 30, 2010

Submitted by:

*Frederic Backfield
Chief Financial Officer*

Comprehensive Annual Financial Report

For the Fiscal Year Ended November 30, 2010

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
DANIEL J. CRONIN
 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 24, 2011

Chairman Daniel J. Cronin 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, 2010 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 reasonable 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, 2010 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 2010 incorporates the DuPage Airport Authority and the DuPage County Emergency Telephone System Board (ETSB) as discretely presented component units as required by GASB Statement No. 14. The DuPage County Health Department is included as a blended component unit 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 DU PAGE 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. In December 2010, Robert J. Schillerstrom stepped down after completing his third four-year term as Chairman. Daniel J. Cronin was elected Chairman and began his four-year term on December 6, 2010. 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. Budget transfers require approval by 2/3rds of the County Board, with the exception of intradepartmental appropriation transfers and appropriation transfers \$10,000 or less within the same department and appropriation category. 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 basic financial statements for major governmental funds, and as supplementary information for all other funds.

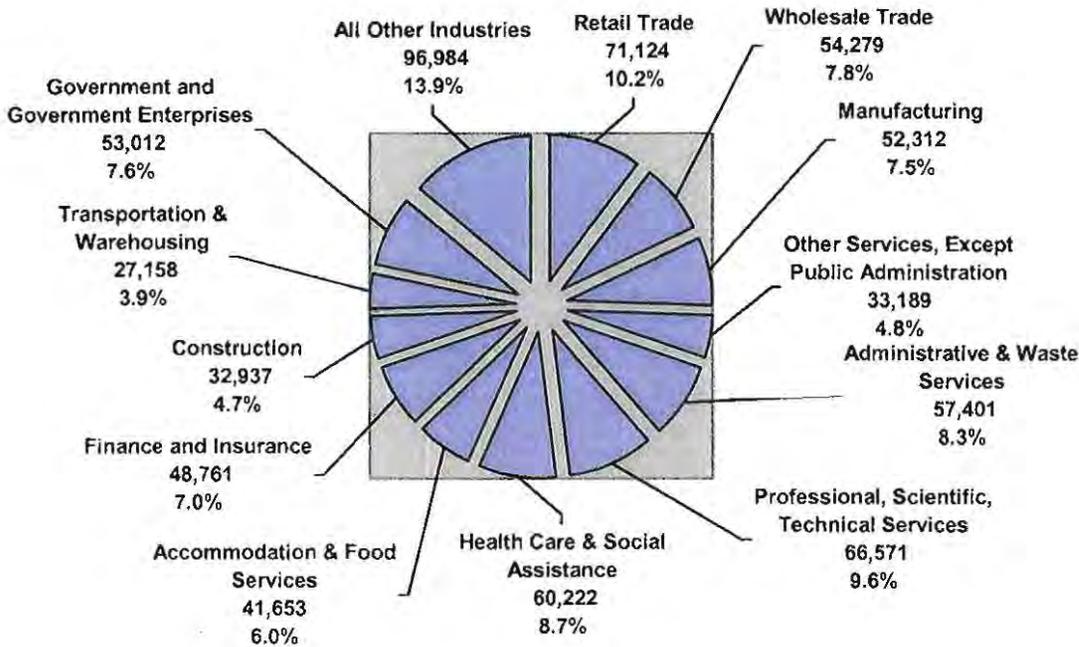
THE DU PAGE COUNTY ECONOMY

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. The DuPage County Airport is Illinois' third busiest, and O'Hare International Airport is located on the County's northeastern border.

The County has a very diverse economic base, comprised of construction and manufacturing, wholesale and retail trade, and various service sectors. 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 695,000 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.

Employment sectors for the County by industry and number of jobs are as follows:

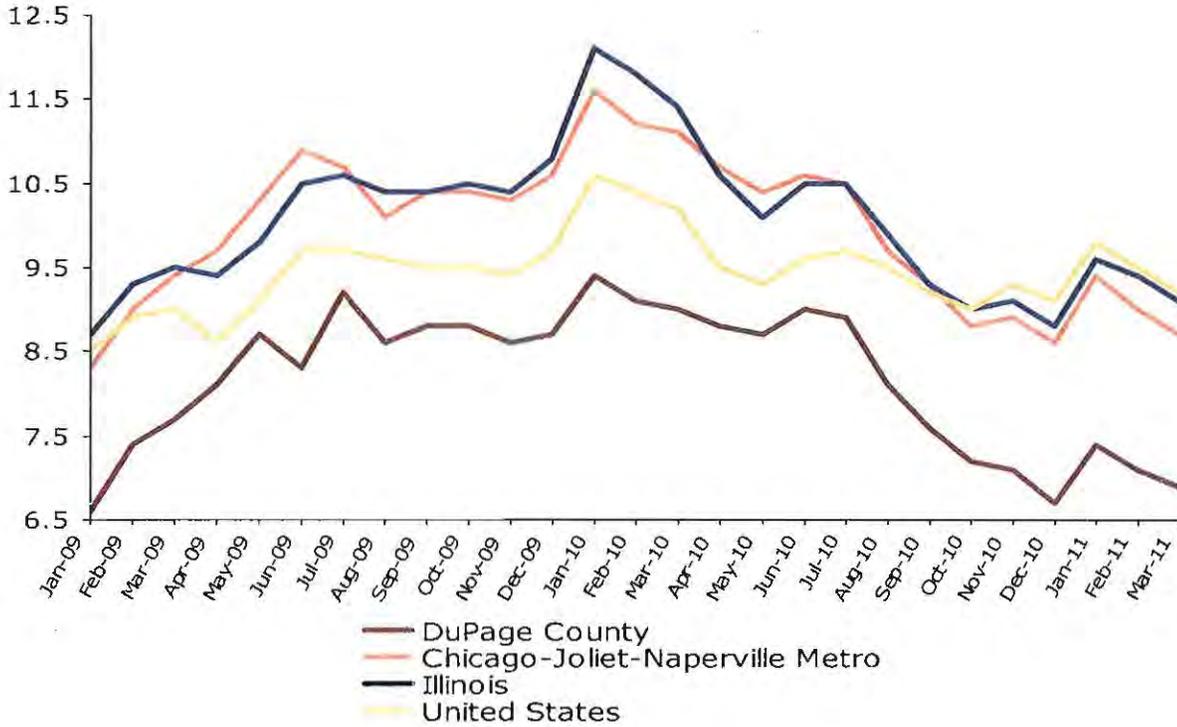
Employment Sectors (by numbers of jobs)



The County has a highly skilled employment pool, reflecting the educational commitment of its residents. Forty-five percent of DuPage's population 25 years and over has a college or professional degree, compared to a thirty-one 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.

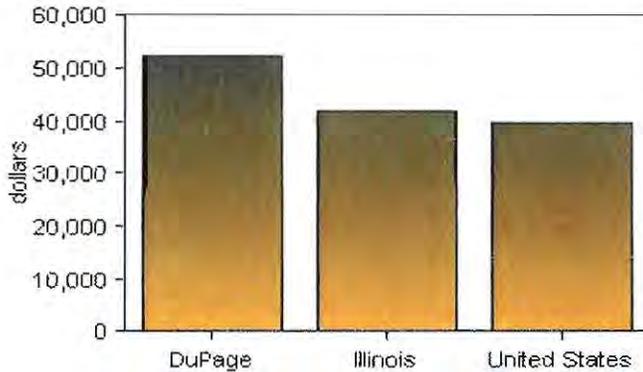
The County has become a vital economic engine in the Chicago area and within the state as a whole. DuPage County accounted for 9.5 percent of the jobs in the State in 2000 and 9.6 percent of the jobs in the State in 2009, although with a census of 916,924, it comprises only 7.1 percent of Illinois population.

Unemployment in the County has traditionally been below state and national levels, and has remained so even during the recent recession. In 2010, of the County labor force of 524,521, 43,516 were unemployed, averaging 8.3%. The average unemployment rate for the State of Illinois was 10.1% and the U.S. was 9.6%. The County's unemployment rate has also dropped faster than the regional or State average, although unemployment remains higher than historical levels. The average of ten years' unemployment rates from 2001 – 2010 in DuPage County is 5.4%.



In 2009, DuPage had a per capita personal income (PCPI) of \$52,449. This PCPI ranked first in the state and was 125 percent of the state average of \$41,856, and 132 percent of the national average of \$39,635.

Per Capita Personal Income, 2009



Per the U.S. Census Bureau, the median household income for DuPage County for 2009 is \$73,474. This is 36% above the State of Illinois amount of \$53,957 and 46% above the U.S. amount of \$50,224.

Western Access Update

Creation of a western access thoroughfare to O'Hare Airport is a major federal transportation initiative with significant regional economic impact. Federal legislation in 2005 provided \$140 million for design and study of a western access to O'Hare International 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 undergoing design are improvements to existing transit corridors, and over 200 miles of new transit corridors with intermodal facilities and transit stations. Facilities for bicycles and pedestrians are also planned. The estimated construction cost of the project is \$3.6 billion. Construction will be phased, and the first phase will cost approximately \$2.2 billion. Construction schedules and economic impacts regarding new business creation, expansion of existing business, residential growth, and redevelopment projections are being reexamined as the result of the creation of the Governor's Council on Elgin O'Hare-Western Bypass (EOWB) in late 2010. The Council, comprised of four working groups, is formulating recommendations on Financing, Economic Impact, Diversity, and Sustainability. The work of the Council is anticipated to be completed by June 30, 2011, with a report submitted to the Governor. DuPage County Chairman Cronin is Co-Chair of the Finance Committee/Working Group. The ultimate economic impact to the Gross Regional Product has been estimated to be \$10 billion, with creation of 44,000 jobs.

DU PAGE COUNTY GOVERNMENT BUDGET AND INITIATIVES

Reflecting a slowly recovering economy, the fiscal year 2010 budget was a modified maintenance plan that continued operational levels reestablished during the previous two years. While there were no program reductions, no layoffs or furloughs, neither was there program expansion nor general employee compensation increases. Fulltime headcount within the Health department was cut to reflect changes in State reimbursement. Otherwise, fulltime staffing for operations was unchanged.

Budget design emphasized cost control. Appropriations were generally held at prior year spending levels, with the exception of bond financing. Overall, governmental funds budgeted expenditures were \$339.1 million in fiscal year 2010 as compared to \$355.6 in the prior year. The General Fund expenditures including interfund transfers out totaled \$157 million, virtually unchanged from 2009.

The General Fund unreserved and undesignated fund balance at year-end is \$56.0 million, with the overall fund balance totaling \$61.3 million, continuing an established trend of moderate improvement. The County's budget and financial policies enabled the County to weather a severe economic storm and retain operational stability within a period of uncertain finances. The County's cash position is healthy, with a dedicated reserve of \$4 million, which was not accessed, even during the worst of the Recession.

Fiscal year 2010 saw the County utilize financing resources made available under the federal American Reinvestment and Recovery Act stimulus program. In November 2010, the County issued \$67.1 million of general obligation alternate revenue source bonds to finance public improvement projects within the County. Sales taxes are the pledged revenue source required to pay off the bonds, which negates property tax funding. Projects to be financed include stormwater improvements, transportation and trail projects, and County campus improvements which comprise the courthouse, Convalescent Center, emergency generators, and replacement of the nearly 30-year old information technology systems. These new bonds, with a final maturity of 25 years, were issued as a combination of the federally subsidized Recovery Zone Development Bonds and Build America Bonds. The County issued \$58.9 million (including \$12.9 million ceded by the State of Illinois) as Recovery Zone Economic Development Bonds with a 45% federal subsidy on interest rates. The remaining \$8.1 million of bonds issued were Build America Bonds with a 35% federal interest rate subsidy. Given the County's Triple-A rating from all three rating agencies, the County was able to achieve excellent financing rates of 3.1%.

DuPage County also utilized \$67 million in Recovery Zone Private Facility bonds allowed under the federal program. These were conduit-type bonds providing qualifying businesses debt financing at tax-exempt rate levels.

In June 2010, the County issued \$10 million of private facility bonds to help finance infrastructure improvements at Benet Academy. In September 2010, the County utilized private facility bonds as part of a larger state incentive package to bring Navistar International Corporation to the village of Lisle. The County ceded \$38.6 million of bond authority to the State, allowing the Illinois Finance Authority to issue bonds to finance eligible costs for a project to be owned and

operated by Navistar International Corporation in Lisle, Illinois. This site was the former home to Alcatel-Lucent. Approximately 4,000 employees will work at the Lisle site, including 3,200 on Navistar's payroll and about 800 full-time equivalent contractors. New jobs numbering 600 to 700 are planned, with an additional 400 local construction trades people to remain engaged in the campus update until at least the end of 2011.

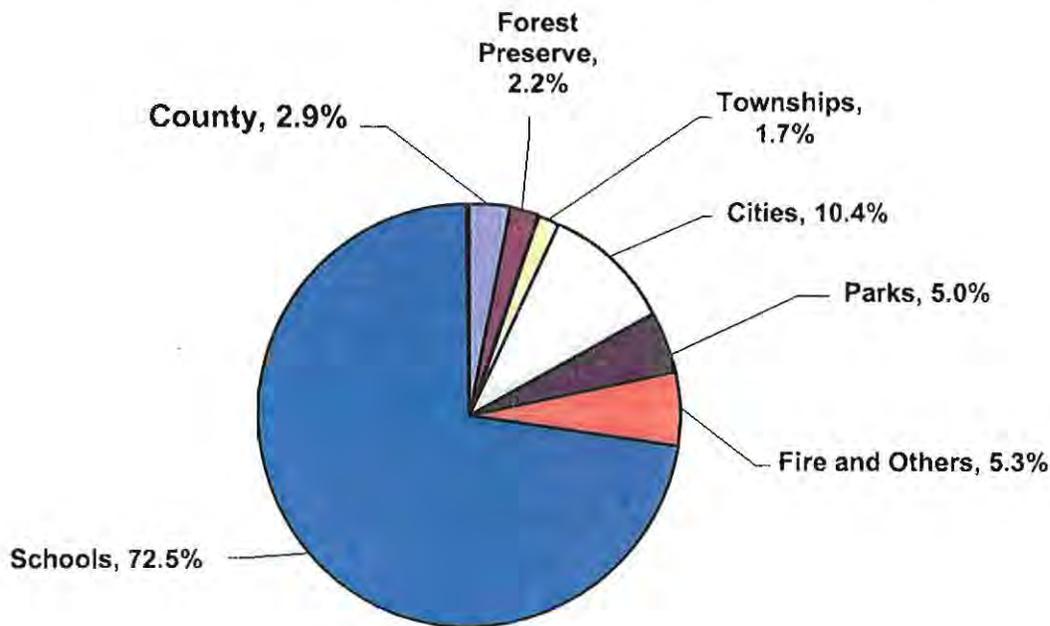
In November 2010, the County issued \$17.8 million of its \$69 million volume cap of recovery zone private facility bonds to Peerless Industries, Inc. These funds enabled Peerless to relocate to DuPage County by acquiring, constructing and equipping a manufacturing facility. Peerless projects that 342 new permanent and contractual jobs will be created, along with 393 jobs retained.

PROPERTY TAXES

The County levied a slight decrease in taxes for the 2009 tax levy (collected in 2010) as compared to the prior year. The 2009 tax levy was \$66.3 million as compared to \$66.4 million for the 2008 tax levy. The County's tax rate continued to drop, from 0.1557 the previous year to 0.1554 per hundred dollars of assessed valuation.

As the following chart illustrates, only 2.9 percent of all property taxes collected and distributed by the DuPage County Collector go towards funding DuPage County government, including the County Health Department.

**Distribution of 2009 Real Estate Taxes to
Local Taxing Bodies (Taxes Collected in Fiscal Year 2010)**



INVESTMENT MANAGEMENT

The County Treasurer follows current trends in cash and investment management 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. The Treasurer's Office seeks to match investments with anticipated cash flow requirements. 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, excess liability, 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, 2009. This was the twenty-third 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 only valid for a period of one year. 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, 2009, marking six consecutive years 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.

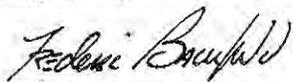
ACKNOWLEDGEMENTS

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. Contributing essential parts of the CAFR are Financial Services Administrator Stefan Hanus, Senior Accountant Ellen Wier, and Accountant Aaron Gold.

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

Appreciation is 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, 2009

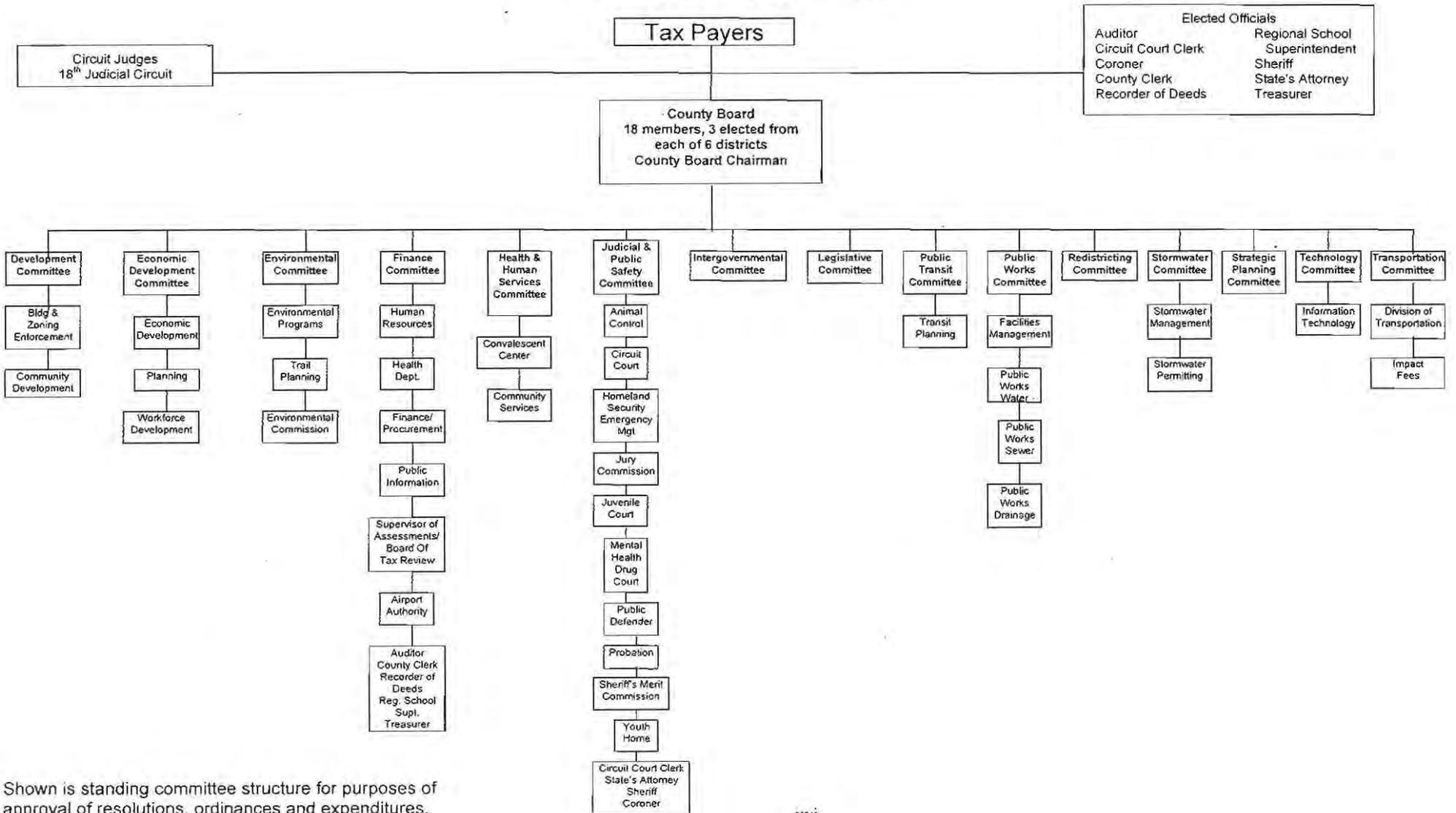
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards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



President

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, 2010

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, JR
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 units, 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, 2010 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 did not audit the financial statements of the Water and Sewerage System Fund, which is both a major fund and represents 90 percent, 94 percent, and 40 percent, respectively, of the assets, net assets, and revenues of the business-type activities. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Water and Sewerage System Fund, is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, 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 and the report of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of other auditors, 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 units, each major fund, and the aggregate remaining fund information of DuPage County, Illinois as of November 30, 2010, 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 24, 2011, 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 and the other auditors 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, based on our audit and the report of other auditors, 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 by us and the other auditors and, accordingly, we express no opinion on it.

Wolf & Company LLP

Oakbrook Terrace, Illinois
May 24, 2011





Management's Discussion & Analysis

DuPage County, Illinois

Fiscal Year 2010

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 2010 CAFR incorporates the DuPage Airport Authority and the DuPage County Emergency Telephone System Board (ETSB) as discretely presented component units per GASB Statement No. 14. The DuPage County Health Department is included as a blended component unit 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. The ETSB was recognized as an agency of the County in fiscal year 2009, thus its two funds were reported as nonmajor special revenue funds and a governmental activity in 2009.

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 2010, the total assets (Governmental and Business-type activities) of the County exceeded its liabilities by \$782.5 million (net assets). Of this amount, \$139.3 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 2010 activity resulted in a decrease to net assets of \$13.8 million. This drop is due primarily to a capital assets balance decrease for both Governmental and Business-type activities. This decline in growth of capital assets correlates to the decline in investment in new infrastructure projects – depreciation expense outpaced capital asset additions. This trend should turn around in the next few years, with the County's issuance of bonds for construction and capital improvements.
- The County's aggregate Governmental funds reported an unreserved, undesignated fund balance of \$112.0 million, an increase of \$1.8 million in comparison with the prior year. Of the \$126.1 million reserved fund balances, fifty-one percent (\$63.8 million) is reserved for 2010 bond capital projects, twenty-four percent (\$30.3 million) is reserved for future debt service payments, and the remainder reserved for: highway and impact fee related construction projects (\$15.0 million), employee benefits (\$9.3 million of County and Health Department IMRF, and Social Security fund balances), grant programs (\$1.1 million), stormwater/drainage projects (\$1.1 million), wetland mitigation projects (\$1.0 million), General Fund encumbrances (\$1.4 million), and other miscellaneous encumbrances totaling \$3.1 million.
- On a GAAP basis, the unreserved and undesignated fund balance for the General Fund increased by \$3.8 million or 7.2 percent. Total General Fund unreserved and undesignated fund balance of \$55.9 million is 41.3 percent of total general fund expenditures, and 35.6 percent of the total of expenditures plus 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.

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 an 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, Local Gasoline Tax Fund, and the 2010 General Obligation Alternate Revenue Bond Project 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 \$782.5 million as of November 30, 2010.

Following are separate Summaries of Net Assets as of November 30, 2010 and 2009 for Governmental and Business-type Activities:

		Summary of Net Assets Governmental Activities (Primary Government Only)	
		November 30,	
		<u>2010</u>	<u>2009*</u>
Assets			
Current and other assets		\$ 371,256,064	\$ 315,306,619
Capital assets		<u>787,213,208</u>	<u>802,928,803</u>
Total Assets		<u>1,158,469,272</u>	<u>1,118,235,422</u>
Liabilities			
Current and other liabilities		98,174,856	99,707,350
Long-term liabilities		<u>369,374,655</u>	<u>319,471,683</u>
Total Liabilities		<u>467,549,511</u>	<u>419,179,033</u>
Net Assets			
Invested in capital assets, net of related debt		524,578,436	526,643,803
Restricted			
Grant programs		1,099,637	3,031,713
Debt service		30,288,989	29,805,780
Unrestricted		<u>134,952,699</u>	<u>139,575,093</u>
Total Net Assets		<u>\$ 690,919,761</u>	<u>\$ 699,056,389</u>

*Restated - see Note 13

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

	November 30,	
	2010	2009*
Assets		
Current and other assets	\$ 25,086,001	\$ 31,327,541
Capital assets	95,677,921	96,984,582
Total Assets	120,763,922	128,312,123
Liabilities		
Current and other liabilities	4,756,129	5,344,703
Long-term liabilities	24,462,143	25,746,922
Total Liabilities	29,218,272	31,091,625
Net Assets		
Invested in capital assets, net of related debt	84,877,600	87,109,773
Restricted		
Debt Service	2,293,027	2,500,566
Unrestricted	4,375,023	7,610,159
Total Net Assets	\$ 91,545,650	\$ 97,220,498

*Restated - see Note 13

Seventy-eight 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: \$30.3 million for debt service and \$1.1 million for grant programs. For Business-type activities, \$2.3 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, 2010, 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			
	<i>(Primary Government Only)</i>			
	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>2010</u>	<u>2009*</u>	<u>2010</u>	<u>2009*</u>
Revenues				
Program Revenues				
Charges for services	\$ 76,849,292	\$ 79,839,304	\$ 47,062,140	\$ 49,896,307
Operating grants and contributions	61,968,350	75,841,568		
Capital grants and contributions	14,693,789	7,424,344	70,510	2,981,546
General Revenues				
Property taxes	67,439,853	67,424,153		
Sales taxes	78,343,560	75,445,144		
Other taxes	29,582,261	29,366,569		
Unrestricted investment earnings	1,085,804	1,765,366	90,909	167,564
Other revenues	4,891,700	4,536,796		
Total Revenues	<u>334,854,609</u>	<u>341,643,244</u>	<u>47,223,559</u>	<u>53,045,417</u>
Expenses				
General government	82,328,234	89,128,191		
Health and public safety	95,942,738	96,975,837		
Highways, streets and bridges	44,101,530	36,932,547		
Public service	42,723,807	38,741,928		
Judicial	49,994,196	48,908,014		
Public works	10,038,353	17,960,703		
Educational services	861,769	849,762		
Conservation and recreation	356,589	205,015		
Interest on long-term debt	13,152,197	13,948,235		
Convalescent Center			35,133,183	34,755,461
Water and Sewage System			21,257,048	22,413,240
Total Expenses	<u>339,499,413</u>	<u>343,650,232</u>	<u>56,390,231</u>	<u>57,168,701</u>
Changes in net assets before transfers and special items	(4,644,804)	(2,006,988)	(9,166,672)	(4,123,284)
Special items		(23,043,052)		
Transfers	(3,491,824)	2,483,205	3,491,824	(2,483,205)
Change in net assets	(8,136,628)	(22,566,835)	(5,674,848)	(6,606,489)
Net assets - beginning, as restated	<u>699,056,389</u>	<u>721,623,224</u>	<u>97,220,498</u>	<u>103,826,987</u>
Net assets - ending	<u>\$ 690,919,761</u>	<u>\$ 699,056,389</u>	<u>\$ 91,545,650</u>	<u>\$ 97,220,498</u>

* Restated - See Note 13

Governmental Activities

Governmental activities resulted in a decrease of the County's net assets by \$8.1 million. Key elements of this decrease are as follows:

Overall, revenues of government activities decreased \$6.8 million to \$334.9 million in fiscal year 2010. With the federal government's American Recovery and Reinvestment Act (ARRA) program of 2009 winding down, operating and capital grant revenue have decreased by a combined \$6.6 million from the prior year. A drop in charges for services revenues of \$3.0 million was primarily due to the indirect cost reimbursements lagging from the County's Convalescent Center. Interest earnings and other revenue showed a combined decrease of \$.3 million. With the recovering economy, sales tax revenues have increased about 3.8 percent or \$3.0 million. Even though expenses came in \$4.2 million lower than the prior year, they outpaced revenues by \$4.6 million before transfers out to business-type activity funds of \$3.5 million.

Significant expense fluctuations include a decrease in public works expenses of \$7.9 million due to one-time annual expenses of \$7.5 million in fiscal year 2009 in the Capital Repair, Improvement, and Replacement Fund. General government expense declined \$6.8 million in relation to a change in methodology of Medicaid funding through the State. While judicial expenses rose by \$1.0 million, they were countered with health and public safety expenses declining by a like amount. Although overall highway, streets and bridges expenditures are decreasing, a greater portion of the expenditures are maintenance related and not capitalized, therefore increasing the current expense in this category.

The County is continuing to see interest savings of refunding four bond issues in the past several years as interest payments have dropped \$800 thousand from the prior year.

Business-Type Activities

Revenues for fiscal year 2010 were \$47.2 million with total expenses at \$56.4 million. After net transfers in of \$3.5 million, the Business-type activities of the County showed a \$5.7 million dollar decrease in net assets. Although Water and Sewerage System user charges rose over \$2.1 million stemming from a rate increase, the overall decrease is mainly attributable to the Convalescent Center's drop in revenues due to the change in methodology involving Medicaid funding. This change contributed to a \$7.8 million dollar drop in the Convalescent Center's operating revenues from the previous year.

Capital contributions in the Water and Sewerage System fund dropped \$1.7 million from the prior year as a result of the absence of large special service area additions during the year.

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, 2010 the County's Governmental Funds reported a combined fund balance of \$243.0 million. Of this amount, \$21.3 million is reserved for encumbrances; \$63.8 million is reserved for capital projects, \$30.3 million is reserved for debt service, \$9.3 is reserved for employee benefits, and \$1.3 million is reserved for grant programs and other purposes. \$4.0 million of the Governmental Funds fund balance is designated by the County Board to be held in a stabilization account and \$1.0 million is designated for capital projects.

Of the total Governmental Funds fund balance, \$112.0 million is unreserved and undesignated. This is 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 \$335.1 million and total expenditures were \$339.7 million. After net transfers out, proceeds from the 2010 Alternate Revenue Bond issue, and proceeds from sales of assets, the Governmental Funds net change in fund balance for the year was a positive \$60.1 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 2010, the unreserved and undesignated fund balance in the General Fund was \$55.9 million; the reserved portion, mainly for encumbrances, was \$1.4 million. The County has designated \$4.0 million of General Fund balance for the Strategic Reserve. 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 (Exhibits A-7 and C-1), the unreserved and undesignated fund balance represents 41.5 percent of the General Fund's total expenditures and 35.6 percent of total expenditures plus net transfers out. The unreserved and undesignated fund balance increased by \$3.8 million or 7.2 percent from the prior year. Revenues of \$161.6 million less expenditures of \$134.7 million resulted in an increase in fund balance of \$26.8 million prior to transfers out. After total net transfers out of the General Fund to other funds of \$22.6 million, the result was a net increase in the General Fund balance of \$4.3 million.

Revenues in the General Fund for fiscal year 2010 came in at .9 percent over the prior year period. This \$1.4 million increase of revenues from the prior year was due to several factors. Sales taxes and RTA sales tax revenues combined for an increase of \$2.2 million from the prior year which follows increased sales activity in the latter part of the year. Other significant increases in revenues were for Sheriff's fees (\$1.1 million), penalties on delinquent taxes (\$1.2 million), transfer stamps (\$.4 million), and finance and cost reimbursement charges (\$.4 million). Offsetting these increases somewhat were drops in state reimbursements related to circuit court probation salaries and election commission judges salaries (\$.9 million), court fees and forfeitures (\$.7 million), telecommunication fees (\$.3 million), and County Treasurer fees (\$.3 million). Due to increased activity for a general election in 2008, election commission salary reimbursements were mostly recognized in fiscal year 2009, but tapered off in 2010. Probation salary reimbursement revenues from the State have been experiencing increasing lag time over the past few years.

Fiscal Year 2010 reflects a year of belt tightening as total General Fund expenditures before net transfers out to other funds resulted in no change from 2009. General Fund transfers out to other funds increased by \$1.3 million from the prior year, mainly attributed to increased subsidies for IMRF and Social Security, as those costs continue to rise on an annual basis. The County also transferred \$300 thousand to establish a capital projects fund for construction of a new children's center facility.

Health Department Fund

On a budgetary basis (Schedule D-3), total revenues showed an increase from the prior year by \$2.3 million to finish the year at \$41.4 million. Expenditures decreased \$2.2 million from the prior year. The Health Department's main operating fund balance ended the year up \$1.5 million to \$16.1 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. These 2009 deferrals were recognized in 2010 as noted by the increase in intergovernmental revenues.

Because of a redesign of service delivery implemented in the last half of fiscal year 2009, decreased personnel costs of almost \$1.9 million were recognized. The remainder of the decrease was attributed mainly to expenditures related to vaccines.

For a more in-depth discussion regarding the Health Department, the Health Department's standalone annual financial report is available at the DuPage County Health Department; 111 North County Farm Road, Wheaton, IL 60187; phone (630) 682-7400.

Local Gasoline Tax Fund

The Local Gasoline Tax Fund revenues decreased by \$8.0 million. This was mainly due to State and federal construction reimbursements dropping \$7.8 million from the prior year. Charges for services also decreased \$0.5 million. The main revenue source – County Motor Fuel taxes - experienced an increase of \$0.3 million from the prior year. Although personnel, commodities, and contractual expenditures combined to increase \$2.4 million from the prior year, capital outlay expenditures decreased \$10.5 million to conclude the year with \$27.5 million in total expenditures. Expenditures continue the trend to outpace revenues and exceeded them by \$3.7 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 Gasoline Tax and Highway Motor Fuel Tax funds. This has resulted in a \$3.6 million decrease in fund balance for fiscal year 2010, and a drop of roughly \$24 million from fiscal years 2006 through 2010. Fiscal year 2010 ended the year with a \$12.5 million fund balance. Due to the State of Illinois budget problems, highway construction expenditures and related construction reimbursements have been significantly curtailed.

2010 General Obligation Alternate Revenue Bond Project Fund

The 2010 General Obligation Alternate Revenue Bond Project Fund was established with the issuance of the 2010 G.O. Alternate Revenue Source – Build America Bonds/Recovery Zone Economic Development Bonds. Since the bonds were issued late in the year, few projects were underway as only \$500 thousand was expended; another \$2.2 million was reserved for encumbrances at the end of the year. After issuance costs and bond discount, proceeds of \$66.3 million will be used for construction and improvement of various County-wide public capital projects.

Other Non-Major Governmental Funds

- Federal grant reimbursements in the Stormwater Drainage Fund decreased by \$1.6 million. Current expenditures increased \$0.6 million primarily due to personnel and contractual increases. Even though the fund had a subsidy from the General Fund of \$3.0 million to cover operational costs, the fund balance decreased \$1.3 million in fiscal year 2010.
- The IMRF and Social Security Funds ended the year with fund balances of \$1.8 million and \$2.0 million respectively. Combined expenditures in these two funds increased \$1.6 million from the prior year. These funds were both aided with subsidies from the General Fund totaling over \$12.0 million.
- The deficit fund balance in the Economic Development and Planning Fund has grown to \$1.1 million in fiscal year 2010. A lack of anticipated fee revenues is the main cause of the deficit even though expenditures have decreased \$0.4 million from the prior year. A transfer from the General Fund of \$0.6 million was made to this fund.
- As in prior years, the Youth Home Fund experienced a decrease in fund balance of \$454 thousand to end the year with a deficit fund balance of over \$1.5 million. The delay in State salary reimbursements to the County has been a multi-year problem. 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.
- The Highway Motor Fuel Tax Fund balance has decreased \$4.0 million in 2010 ending the year with an \$8.2 million dollar balance. As with the Local Gasoline Tax Fund, state and federal (intergovernmental) revenues have dropped significantly to the tune of \$3.1 million. Expenditures increased \$1.1 million from the prior year. It should also be noted that the Lehman Brothers bankruptcy and resulting default on the County's guaranteed investment contract with Lehman Brothers has cost the County roughly \$250 thousand in interest earnings for the year.
- The GIS Data Processing Fund has experienced a decrease in fund balance of \$594 thousand to end the year with a deficit fund balance of \$236 thousand. Fee revenues related to housing market have been decreasing the last several years after peaking in 2006. Expenditures have outpaced revenues in the last two years.

Proprietary Funds

Convalescent Center revenues totaled \$25.0 million for the year. This decrease of \$7.8 million from the prior year is due to the change in Medicaid reimbursement methodology (see note 1. D). With expenses of \$35.1 million being virtually flat as compared to 2009, the fund showed an operating loss of \$10.1 million before contributions and transfers in. After non-operating capital and non-capital contributions totaling \$4.7 million, and transfers from the General Fund of \$2.6 million, the change in net assets was a negative \$3.5 million. This resulted in net assets of \$5.7 million at year-end. The County continues to work on an improved methodology and Medicaid payment structure with the State, as the fiscal agreement is currently being negotiated. The Convalescent Center Fund is expected to be converted from an enterprise fund to a special revenue fund in fiscal year 2011.

The Water and Sewerage System Fund experienced an operating loss of \$1.5 million. Operating revenues increased by \$1.8 million as a result of a water rate increase which took place in March 2010. Also increasing were operating expenses by \$900 thousand from 2009. This increase was due to a combination of rises in personnel services for employer contributions to IMRF, along with health benefit premium increases, rising fuel prices, and an increase in depreciation expense. Non-operating expenses experienced a drop of \$1.7 million from decreasing interest expense, and a loss on disposal of fixed assets of \$.4 million in fiscal year 2010 as compared to \$2.3 million in 2009. After net non-operating expenses of \$1.0 million, and capital contributions of \$.3 million - mainly from new user connection charges, the fund had a negative change in net assets of \$2.2 million. The System ended the year with a net asset balance of \$85.9 million. A rate study will be conducted in 2011 to set rates that will allow the System to balance revenue with expenditures over the next four years.

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)		
	2010	2009*
Land and construction in progress	\$ 304,604,205	\$ 313,228,390
Infrastructure	293,510,259	295,131,388
Buildings	165,071,572	170,727,885
Improvements other than buildings	5,928,520	6,284,561
Machinery and equipment	<u>18,098,652</u>	<u>17,556,579</u>
Total capital assets, net of depreciation	<u>\$ 787,213,208</u>	<u>\$ 802,928,803</u>

*Restated - See Note 13

Capital Assets Business-Type Activities (Net of Depreciation)		
	2010	2009*
Land and construction in progress	\$ 4,086,913	\$ 4,885,960
Infrastructure	82,649,944	84,186,044
Buildings	7,254,825	6,365,583
Machinery and equipment	<u>1,686,239</u>	<u>1,546,995</u>
Total capital assets, net of depreciation	<u>\$ 95,677,921</u>	<u>\$ 96,984,582</u>

*Restated - see Note 13

During fiscal year 2010, total capital assets for the County had a net decrease (including additions, decreases, depreciation, and amortization) of \$17.0 million. This decrease was attributable mainly 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. The County would expect to see additions accelerate in the next few years with the 2010 G.O. Alternate Revenue bonds issued near the end of fiscal year 2010.

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. Of more than three thousand counties in the country, fewer than thirty have Triple-A ratings from all three bond rating agencies. As of January 2008, forty-eight counties in the country have a Triple-A 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 table is a summary of the County's outstanding long-term debt as of November 30, 2010 and 2009:

Debt Description	Outstanding Long-Term Debt			
	Governmental Activities		Business-Type Activities	
	2010	2009	2010	2009
1) Special Service Areas	\$ 6,550,000	\$ 6,905,000	\$	\$
2) County Courthouse - G.O.	50,425,000	51,625,000		
3) Jail - Alternate Revenue Source	29,750,000	31,710,000		
4) Stormwater - Alternate Revenue Source	62,090,000	66,140,000		
5) Drainage - Alternate Revenue Source	23,575,000	24,550,000		
6) Motor Fuel Tax - Revenue Bonds	89,390,000	95,355,000		
7) Public Improvement - Alternate Revenue Source	67,050,000			
8) Accrued Compensated Absences and Employee Retention	28,605,398	26,000,650	3,971,259	4,014,748
9) Claims Payable	6,125,209	5,851,308		
10) Intergovernmental Contract	3,750,000	11,250,000		
11) Other Post Employment Benefits	110,196	84,725	23,618	
12) Net Pension Obligation	1,953,852		320,677	
13) Water and Sewer - Revenue Bonds			14,600,000	15,385,000
14) DuPage Water Commission			2,814,544	3,025,670
15) IEPA Construction Loan Water/Sewer			2,732,045	3,321,504
Total County Outstanding Debt	\$369,374,655	\$319,471,683	\$ 24,462,143	\$ 25,746,922

For governmental activities, the County's total bonded debt outstanding has increased from \$276.3 million in fiscal year 2009 to \$328.8 million in fiscal year 2010 – a \$52.5 million increase. Although the County issued \$67.1 in new debt, it retired over \$14.5 million in bonded debt for governmental activities.

As mentioned previously, the County issued \$67.1 million of general obligation alternate revenue source bonds to finance public improvement projects within the County. Sales taxes are the pledged revenue source required to pay off the bonds. Projects to be financed include several important stormwater improvements, transportation and trail projects, and County campus improvements that consist of the Convalescent Center, courthouse, emergency generators, and replacement of the nearly 30-year old information technology systems. These new bonds were issued as a combination of the federally subsidized Recovery Zone Development Bonds and Build America Bonds. The bond programs allow for a 45% and 35% federal subsidy of interest respectively. The County again received a Triple-A rating from all three rating agencies and achieved net financing rates of 3.1%.

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

Fiscal year 2010 signaled a budding recovery in the County. This was most clearly illustrated by sales tax revenues, which, beginning May 2010 have seen an unbroken string of year over year improvement, now in its thirteenth month. Sales tax revenues grew by 5% in the last half of 2010, and have averaged over 7% growth through the first six months of fiscal year 2011. State payment delays averaging six months for income tax distributions and reimbursements were reduced during the latter part of 2010 and beginning of 2011.

Improving revenues in the latter half of fiscal year 2010, as well as measures to contain and control cost, enabled the County to meet its goal of maintaining programs without depleting its General Fund. In fact, the General Fund cash and fund balance grew slightly for the seventh straight year. Cost controls included no compensation increases or headcount growth, and reductions in various contractual and commodities.

The change of general economic direction, excellent interest rates, and federal incentives also allowed the County to issue its first major new money debt issue in a decade. Over \$67 million is provided for projects, including \$17.2 million for Stormwater, \$15.3 million for Transportation, \$11.7 million for Campus emergency generators, \$7.3 million for development of new financial and human resources systems, with remaining funds for a variety of campus improvements.

Fiscal year 2011 continues the belt tightening. County headcount is reduced by 60 fulltime positions (including 14 in expiring federal stimulus grants), and compensation levels are held flat for a second year. Through May 2011, economic revenues such as sales taxes, income taxes, and real estate taxes are either at or above projections, and the County is generally on budget track.

There are areas of concern. Federal and State actions to meet budget challenges could have a significant cascading effect on the County. County-enacted policies seeking to limit exposure to such changes should help reduce the impact. As indicated elsewhere in the MD&A, the County is contending with Convalescent Center financial issues regarding inadequate Medicaid reimbursement levels. The County continues to negotiate with the State for improvement in reimbursement. Effective fiscal year 2011, the Convalescent Center will be reclassified from Enterprise Fund status to Special Revenue Fund status, as the predominant source of Center funding, Medicaid, is outside of the County's operational control. Also, the Stormwater Department is looking at various funding options, including legislation allowing fees to stabilize future revenues at an adequate level.

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, 2010

(See Following Page)

DUPAGE COUNTY, ILLINOIS

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STATEMENT OF NET ASSETS

November 30, 2010

ASSETS	PRIMARY GOVERNMENT			COMPONENT UNITS	
	Governmental Activities	Business-Type Activities	Total	ETSB	Airport Authority
Cash					
Demand deposits	\$ 99,725,707	5,810,865	105,536,572	35,407,504	8,881,962
Certificates of deposit	52,275,000	3,000,000	55,275,000		
Investments	21,734,144		21,734,144		
Receivables					
Taxes	68,854,009		68,854,009		6,111,383
Interest	131,119		131,119		
Accounts, net allowance for doubtful accounts	2,417,617	5,968,144	8,385,761		339,002
Other	302,780	142,955	445,735	946,091	
Due from Federal, State and other governmental units	51,960,304	59,200	52,019,504		
Internal balance	2,833,721	(2,833,721)			
Inventory	162,719	402,181	564,900		286,788
Other assets	308,935	3,775,229	4,084,164	288,050	1,304,357
Deferred charges	4,394,213		4,394,213		
Restricted cash and investments					
Demand deposits	3,485,515	4,861,148	8,346,663		15,999,653
Certificates of deposit		3,900,000	3,900,000		
Investments	62,670,281		62,670,281		
Capital assets (net of accumulated depreciation)					
Land and construction in progress	304,604,205	4,086,913	308,691,118		64,660,297
Infrastructure	293,510,259	82,649,944	376,160,203		19,094,752
Buildings	165,071,572	7,254,825	172,326,397		40,187,783
Improvements other than buildings	5,928,520		5,928,520		24,481,399
Machinery and equipment	18,098,652	1,686,239	19,784,891	3,936,255	3,329,824
Total capital assets	787,213,208	95,677,921	882,891,129	3,936,255	151,754,055
Total assets	1,158,469,272	120,763,922	1,279,233,194	40,577,900	184,677,200

DUPAGE COUNTY, ILLINOIS

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STATEMENT OF NET ASSETS (CONT.)

November 30, 2010

	PRIMARY GOVERNMENT			COMPONENT UNITS	
	Governmental Activities	Business-Type Activities	Total	ETSB	Airport Authority Total
LIABILITIES					
Accounts payable	16,156,950	1,614,348	17,771,298	382,942	1,362,601
Accrued payroll	7,180,653	1,111,767	8,292,420	15,572	729,031
Due to Federal, State and other governmental units	1,100,907		1,100,907		
Accrued interest payable	5,280,381	245,224	5,525,605		
Unearned revenue	66,191,286		66,191,286		6,864,259
Retainage payable	674,934		674,934		
Other liabilities	1,589,745	1,784,790	3,374,535		178,159
Noncurrent liabilities					
Bonds due within one year	15,320,000	810,000	16,130,000		
Bonds due in more than one year	313,510,000	13,790,000	327,300,000		
Other due within one year	13,573,555	2,033,174	15,606,729	3,511	
Other due in more than one year	26,971,100	7,828,969	34,800,069	8,192	5,781,280
Total liabilities	467,549,511	29,218,272	496,767,783	410,217	14,915,330
NET ASSETS					
Invested in capital assets, net of related debt	524,578,436	84,877,600	609,456,036	3,936,255	151,754,055
Restricted for:					
Debt service	30,288,989	2,293,027	32,582,016		
Capital improvements					15,999,653
Grant programs	1,099,637		1,099,637		
Unrestricted	134,952,699	4,375,023	139,327,722	36,231,428	2,008,162
Total net assets	\$ 690,919,761	91,545,650	782,465,411	40,167,683	169,761,870

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, 2010

Functions/Programs	Expenses	PROGRAM REVENUES		
		Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General government	\$ 82,328,234	20,250,459	1,133,299	5,611,876
Health and public safety	95,942,738	17,420,250	17,763,720	600,041
Highways, streets and bridges	44,101,530	1,313,984	15,545,867	6,879,103
Public service	42,723,807	1,889,032	23,874,197	423,299
Judicial	49,994,196	35,372,063	3,115,969	
Public works	10,038,353	603,504	222,959	
Educational services	861,769			
Conservation and recreation	356,589		312,339	1,179,470
Interest on long-term debt	13,152,197			
Total Governmental Activities	<u>339,499,413</u>	<u>76,849,292</u>	<u>61,968,350</u>	<u>14,693,789</u>
Business-Type Activities				
Convalescent Center	35,133,183	28,153,612		
Water and Sewerage System	21,257,048	18,908,528		70,510
Total Business-Type Activities	<u>56,390,231</u>	<u>47,062,140</u>	<u>-</u>	<u>70,510</u>
Total Primary Government	<u>\$ 395,889,644</u>	<u>123,911,432</u>	<u>61,968,350</u>	<u>14,764,299</u>
Component Unit				
DuPage County ETSB	\$ 4,464,504			
DuPage Airport Authority	26,899,712	17,587,901		1,648,533
Total Component Units	<u>\$ 31,364,216</u>	<u>17,587,901</u>	<u>-</u>	<u>1,648,533</u>
General revenues				
Taxes - property				
Taxes - sales				
Taxes - local gasoline				
Taxes - income				
Taxes - personal property replacement				
Unrestricted investment earnings				
Miscellaneous				
Transfers				
Total general revenues 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 UNITS	
Governmental Activities	Business-Type Activities	Total	ETSB	Airport Authority
(55,332,600)		(55,332,600)		
(60,158,727)		(60,158,727)		
(20,362,576)		(20,362,576)		
(16,537,279)		(16,537,279)		
(11,506,164)		(11,506,164)		
(9,211,890)		(9,211,890)		
(861,769)		(861,769)		
1,135,220		1,135,220		
(13,152,197)		(13,152,197)		
(185,987,982)	-	(185,987,982)	-	-
	(6,979,571)	(6,979,571)		
	(2,278,010)	(2,278,010)		
-	(9,257,581)	(9,257,581)	-	-
(185,987,982)	(9,257,581)	(195,245,563)	-	-
			(4,464,504)	(7,663,278)
			(4,464,504)	(7,663,278)
67,439,853		67,439,853		6,089,658
78,343,560		78,343,560		
18,902,833		18,902,833	7,801,479	
7,783,520		7,783,520		
2,895,908		2,895,908		
1,085,804	90,909	1,176,713	70,501	148,013
4,891,700		4,891,700	20,098	113,694
(3,491,824)	3,491,824			
177,851,354	3,582,733	181,434,087	7,892,078	6,351,365
(8,136,628)	(5,674,848)	(13,811,476)	3,427,574	(1,311,913)
699,056,389	97,220,498	796,276,887	36,740,109	171,073,783
690,919,761	91,545,650	782,465,411	40,167,683	169,761,870

BALANCE SHEET

GOVERNMENTAL FUNDS
November 30, 2010

	General	Health Department	Local Gasoline Tax	2010 GO Alt Revenue Bond Projects	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash						
Demand deposits	\$ 27,341,234	15,574,415	3,989,152		50,182,111	97,086,912
Certificates of deposit	17,650,000		8,400,000		24,475,000	50,525,000
Investments	5,105,426				16,628,718	21,734,144
Receivables						
Taxes	23,399,660	13,237,671			29,163,069	65,800,400
Interest	60,466	2,223		67,535	895	131,119
Accounts, net of allowance for doubtful accounts		2,417,617				2,417,617
Other	278,090				24,690	302,780
Due from Federal, State and other governmental units	24,575,965	7,446,617	3,415,594		16,522,128	51,960,304
Due from other funds	6,326,485		240,721		5,733,446	12,300,652
Advances receivable from other funds	22,540					22,540
Inventory		162,719				162,719
Other assets	276,192	19,579				295,771
Restricted Cash & Investments						
Demand deposits				3,485,515		3,485,515
Investments				62,670,281		62,670,281
Total assets	\$ 105,036,058	38,860,841	16,045,467	66,223,331	142,730,057	368,895,754
LIABILITIES						
Accounts payable	\$ 4,003,742	2,096,397	2,209,411	184,002	7,396,948	15,890,500
Accrued payroll	4,326,793	1,270,204	305,239		966,316	6,868,552
Deferred revenue	32,551,968	19,070,736			37,666,827	89,289,531
Retainage payable	33,561		191,627		449,746	674,934
Compensated absences	257,519		18,464		26,647	302,630
Advances payable to other funds					22,540	22,540
Due to Federal, State and other governmental units	240,595		65,281		767,850	1,073,726
Due to other funds	2,257,666		351,228		7,533,540	10,142,434
Other liabilities	55,438	302,821	407,930		823,556	1,589,745
Total liabilities	43,727,282	22,740,158	3,549,180	184,002	55,653,970	125,854,592
FUND BALANCES						
Reserved for						
Encumbrances	1,345,656		8,930,998	2,189,484	8,868,547	21,334,685
Non-current receivables	22,540					22,540
Prepaid items		19,579				19,579
Inventories		162,719				162,719
Grant programs		214,040			885,597	1,099,637
Debt service					30,288,989	30,288,989
Employee benefits					9,287,859	9,287,859
Capital projects				63,849,845		63,849,845
Unreserved						
Designated for strategic account	4,000,000					4,000,000
Designated for capital projects					993,803	993,803
Undesignated reported in						
General Fund	55,940,580					55,940,580
Special Revenue funds		15,724,345	3,565,289		36,751,292	56,040,926
Total fund balances	61,308,776	16,120,683	12,496,287	66,039,329	87,076,087	243,041,162
Total liabilities and fund balances	\$ 105,036,058	38,860,841	16,045,467	66,223,331	142,730,057	368,895,754

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, 2010

Total fund balance per Governmental Fund Balance Sheet	\$ 243,041,162
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.	787,213,208
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not payable in the funds.	(328,830,000)
Interest on general obligation debt is recognized when paid in the funds, but accrued in the Statement of Net Assets.	(5,280,381)
Internal service fund assets and liabilities are included in the governmental activities in the Statement of Net Assets.	(1,297,240)
Revenues in the Statement of Activities which do not provide current financial resources are deferred in the funds' statements.	26,098,245
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.	4,394,213
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>(34,419,446)</u>
Net assets of governmental activities	<u>\$ 690,919,761</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, 2010

	General	Health Department	Local Gasoline Tax	2010 GO Alt Revenue Bond Projects	Other Governmental Funds	Total Governmental Funds
Revenues						
Taxes						
Property	\$ 22,762,794	13,479,407			28,158,946	64,401,147
Sales	75,954,696				2,054,209	78,008,905
Other			18,902,833		1,821,272	20,724,105
Fees, licenses and permits	9,179,877		435,881		9,283,810	18,899,568
Intergovernmental	14,130,570	14,956,540	2,120,415		56,752,923	87,960,448
Charges for services	1,688,089	13,416,994	1,701,893		272,398	17,079,374
Court fees and fines	35,355,157				6,235,155	41,590,312
Investment income	811,915	46,654	60,092	(155,899)	323,042	1,085,804
Insurance reimbursement	132,925					132,925
Miscellaneous	1,533,977	176,200	611,342		2,932,405	5,253,924
Total revenues	161,550,000	42,075,795	23,832,456	(155,899)	107,834,160	335,136,512
Expenditures						
Current						
General government	50,649,023				26,114,728	76,763,751
Health and public safety	42,324,876	39,770,384			7,077,065	89,172,325
Highways, streets and bridges			21,109,645		204,076	21,313,721
Public services	4,502,692				37,498,707	42,001,399
Judicial	33,843,378				10,615,632	44,459,010
Conservation and recreation					355,846	355,846
Public works	303,082				6,593,816	6,896,898
Educational services	847,927					847,927
Debt service						
Principal					14,505,000	14,505,000
Interest					13,464,043	13,464,043
Cost of issuance				397,539		397,539
Fiscal agent fees					4,250	4,250
Capital outlay	2,828,765	841,000	6,439,593	114,002	19,249,401	29,472,761
Total expenditures	135,299,743	40,611,384	27,549,238	511,541	135,682,564	339,654,470
Excess (deficiency) of revenues over expenditures	26,250,257	1,464,411	(3,716,782)	(667,440)	(27,848,404)	(4,517,958)
Other financing sources (uses)						
Bonds issued				67,050,000		67,050,000
Bond discount				(343,231)		(343,231)
Transfers in	719,587				27,381,974	28,101,561
Transfers out	(22,670,892)				(7,636,457)	(30,307,349)
Proceeds from sale of assets			70,000			70,000
Total other financing sources (uses)	(21,951,305)	-	70,000	66,706,769	19,745,517	64,570,981
Net change in fund balance	4,298,952	1,464,411	(3,646,782)	66,039,329	(8,102,887)	60,053,023
Fund balance						
December 1, as restated	57,009,824	14,656,272	16,143,069		95,178,974	182,988,139
November 30	\$ 61,308,776	16,120,683	12,496,287	66,039,329	87,076,087	243,041,162

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, 2010

Net change in fund balance - total governmental funds	\$ 60,053,023
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 (\$30,538,806) exceeded capital asset additions (\$18,187,665) in the current period.	(12,351,141)
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.	(1,828,418)
Transfers of capital assets from governmental activities to business-type activities are not recognized in governmental funds.	(1,536,036)
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.	(4,782,531)
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 \$14,505,000 and proceeds of new issues were \$67,050,000.	(52,545,000)
Certain items relating to debt issuance, 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. This amount is the net difference in the treatment of these items.	409,882
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.	311,846
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.	2,915,929
Internal service funds are used by management to charge costs to other funds but are not included in the governmental funds.	<u>-1,215,818</u>
Change in net assets of governmental activities	<u>\$ (8,136,628)</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

GENERAL FUND

For the Year Ended November 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 105,393,272	105,393,272	98,717,490	(6,675,782)
Intergovernmental	15,099,516	15,099,516	14,130,570	(968,946)
Court fees, fines and forfeitures	34,486,696	34,486,696	35,355,157	868,461
Fees, licenses and permits	11,284,587	11,284,587	9,179,877	(2,104,710)
Charges for services	1,683,364	1,683,364	1,688,089	4,725
Investment income	1,458,868	1,458,868	811,915	(646,953)
Miscellaneous	2,241,267	2,241,267	1,533,977	(707,290)
Insurance reimbursement	141,675	141,675	132,925	(8,750)
Total revenues	171,789,245	171,789,245	161,550,000	(10,239,245)
Expenditures				
Current				
General government	53,367,832	55,000,739	50,054,811	4,945,928
Health and public safety	42,706,512	42,734,793	42,324,876	409,917
Public services	5,184,622	5,205,069	4,502,692	702,377
Judicial	35,290,508	35,301,369	33,843,378	1,457,991
Educational services	849,272	849,272	847,927	1,345
Public works	670,000	670,000	303,082	366,918
Total current expenditures	138,068,746	139,761,242	131,876,766	7,884,476
Capital outlay	4,622,186	5,094,690	2,828,765	2,265,925
Total expenditures	142,690,932	144,855,932	134,705,531	10,150,401
Excess of revenues over expenditures	29,098,313	26,933,313	26,844,469	(88,844)
Other financing sources (uses)				
Transfers in				
Capital Projects				
County Capital Improvement			125,375	125,375
Transfers out				
Special Revenues				
Stormwater Drainage	(3,000,000)	(3,000,000)	(3,000,000)	
Youth Home	(450,000)	(450,000)	(200,000)	250,000
Rental Housing Support Program		(86,600)	(73,817)	12,783
Economic Development	(1,500,000)	(1,500,000)	(600,000)	900,000
IMRF	(8,218,880)	(8,218,880)	(8,210,000)	8,880
Social Security	(3,813,325)	(3,813,325)	(3,813,325)	
Capital Projects				
Children's Center Facility Construction		(300,000)	(300,000)	
Debt Service				
Jail Expansion Project				
1993 General Obligation Bonds (Alt. Rev. Source) - Jail Project	(1,300,000)	(1,300,000)	(1,300,000)	
2002 General Obligation Bonds (Alt. Rev. Source) - Jail Project	(2,373,750)	(2,373,750)	(2,373,750)	
Enterprise Fund				
Convalescent Center	(2,400,000)	(2,750,000)	(2,550,000)	200,000
Internal Service				
Liability Insurance	(750,000)	(750,000)	(250,000)	500,000
Total other financing sources (uses)	(23,805,955)	(24,542,555)	(22,545,517)	1,871,663
Net change in fund balance	5,292,358	2,390,758	4,298,952	1,908,194
Fund balance				
December 1	57,009,824	57,009,824	57,009,824	
November 30	\$ 62,302,182	59,400,582	61,308,776	1,908,194

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 13,429,953	13,429,953	13,479,407	49,454
Intergovernmental	13,188,452	14,947,765	14,320,044	(627,721)
Charges for services	13,986,493	13,986,493	13,416,994	(569,499)
Investment income	111,000	111,000	46,654	(64,346)
Miscellaneous	258,500	269,500	176,200	(93,300)
Total revenues	<u>40,974,398</u>	<u>42,744,711</u>	<u>41,439,299</u>	<u>(1,305,412)</u>
Expenditures				
Current				
Health and public safety	40,873,948	41,661,352	38,892,169	2,769,183
Capital outlay	168,000	1,150,909	841,000	309,909
Total expenditures	<u>41,041,948</u>	<u>42,812,261</u>	<u>39,733,169</u>	<u>3,079,092</u>
Excess (deficiency) of revenues over expenditures	<u>(67,550)</u>	<u>(67,550)</u>	<u>1,706,130</u>	<u>1,773,680</u>
Other financing sources (uses)				
Anticipated grants sources	2,750,000	979,687		(979,687)
Anticipated grants uses	(2,750,000)	(979,687)		979,687
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance - budgetary basis	<u>\$ (67,550)</u>	<u>(67,550)</u>	<u>1,706,130</u>	<u>1,773,680</u>
Net change - budget to GAAP adjustment			<u>(241,719)</u>	
Net change in fund balance - GAAP basis			<u>1,464,411</u>	
Fund balance				
December 1			<u>14,656,272</u>	
November 30			<u>16,120,683</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, 2010

	Original/Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Taxes	\$ 19,500,000	18,902,833	(597,167)
Fees, licenses and permits	342,000	435,881	93,881
Intergovernmental	9,224,500	2,120,415	(7,104,085)
Charges for services	3,311,000	1,701,893	(1,609,107)
Investment income	250,000	60,092	(189,908)
Miscellaneous	375,500	611,342	235,842
Total revenues	33,003,000	23,832,456	(9,170,544)
Expenditures			
Current			
Highway, streets and bridges	26,609,663	21,109,645	5,500,018
Capital outlay	14,068,854	6,439,593	7,629,261
Total expenditures	40,678,517	27,549,238	13,129,279
Excess (deficiency) of revenues over expenditures	(7,675,517)	(3,716,782)	3,958,735
Other financing sources			
Proceeds from sale of assets		70,000	70,000
Net change in fund balance	(7,675,517)	(3,646,782)	4,028,735
Fund balance			
December 1	16,143,069	16,143,069	
November 30	\$ 8,467,552	12,496,287	4,028,735

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, 2010

(See Following Page)

STATEMENT OF NET ASSETS

PROPRIETARY FUNDS

November 30, 2010

	Business-Type Activities			Governmental Activities Internal Service Funds
	Convalescent Center	Water and Sewerage System	Total	
ASSETS				
Current assets				
Cash				
Demand deposits	\$ 1,075,147	4,735,718	5,810,865	2,638,795
Certificates of deposit		3,000,000	3,000,000	1,750,000
Receivables				
Taxes				3,053,609
Accounts, net of allowance for doubtful accounts	2,126,202	3,841,942	5,968,144	
Other		142,955	142,955	
Due from other governmental units		59,200	59,200	
Due from other funds	34,368	379,143	413,511	684,413
Inventory	402,181		402,181	
Other				13,164
Total current assets	3,637,898	12,158,958	15,796,856	8,139,981
Noncurrent Assets				
Capital assets				
Land and improvements	784,360	1,532,945	2,317,305	
Building and improvements	29,910,066		29,910,066	
Sewer system		152,166,443	152,166,443	
Water system		20,647,236	20,647,236	
Vehicles	374,878		374,878	
Equipment	4,911,049	3,854,612	8,765,661	
Construction in progress	302,813	1,466,795	1,769,608	
Accumulated depreciation	36,283,166	179,668,031	215,951,197	-
Total capital assets, net	9,149,856	86,528,065	95,677,921	-
Other assets				
Water Commission buy in		2,798,319	2,798,319	
Water Commission meter station		526,092	526,092	
Due from Special Service Area		141,991	141,991	
Unamortized bond issuance expense		308,827	308,827	
Restricted Cash & Investments				
Demand deposits		4,861,148	4,861,148	
Certificates of deposit		3,900,000	3,900,000	
Total other assets	-	12,536,377	12,536,377	-
Total noncurrent assets	9,149,856	99,064,442	108,214,298	-
Total assets	12,787,754	111,223,400	124,011,154	8,139,981

STATEMENT OF NET ASSETS (CONT.)

PROPRIETARY FUNDS
November 30, 2010

LIABILITIES	Business-Type Activities			Governmental Activities Internal Service Funds
	Convalescent Center	Water and Sewerage System	Total	
Current liabilities				
Accounts payable	\$ 918,638	695,710	1,614,348	266,450
Accrued payroll	871,527	240,240	1,111,767	9,471
Accrued interest payable		245,224	245,224	
Accrued compensated absences - current	827,670	385,050	1,212,720	
Due to Federal, State, and other governmental units				27,181
Due to other funds	2,438,507	808,725	3,247,232	8,910
Unearned revenue				3,000,000
Current maturities of revenue bonds payable		810,000	810,000	
Current maturities of IEPA construction loan		609,341	609,341	
Current maturities of DuPage Water Commission payable		211,113	211,113	
Claims payable				4,881,298
Other liabilities	309,947	1,474,843	1,784,790	
Total current liabilities	5,366,289	5,480,246	10,846,535	8,193,310
Long-term liabilities				
Revenue bonds payable		13,790,000	13,790,000	
IEPA construction loan		2,122,704	2,122,704	
DuPage Water Commission payable		2,603,431	2,603,431	
Accrued compensated absences - noncurrent	1,464,493	1,294,046	2,758,539	
Claims payable				1,243,911
Other post employment benefit payable	20,072	3,546	23,618	
Net pension obligation	243,530	77,147	320,677	
Total long-term liabilities	1,728,095	19,890,874	21,618,969	1,243,911
Total liabilities	7,094,384	25,371,120	32,465,504	9,437,221
NET ASSETS				
Invested in capital assets, net of related debt	9,149,856	75,727,744	84,877,600	
Restricted for debt service		2,293,027	2,293,027	
Unrestricted	(3,456,486)	7,831,509	4,375,023	(1,297,240)
Total net assets	\$ 5,693,370	85,852,280	91,545,650	(1,297,240)

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, 2010

	Business-Type Activities			Governmental Activities Internal Service Funds
	Convalescent Center	Water and Sewerage System	Total	
Operating revenues				
Patient care and other	\$ 24,995,429		24,995,429	
Sewer and water services		16,982,971	16,982,971	
Employer's share of premiums				20,779,711
Employees' share of premiums				6,131,708
Miscellaneous		1,710,406	1,710,406	947,940
Total operating revenues	24,995,429	18,693,377	43,688,806	27,859,359
Operating expenses				
Personnel services	24,024,171	7,027,290	31,051,461	231,360
Commodities	4,597,684	1,442,315	6,039,999	142,993
Contractual services	5,343,152	7,934,711	13,277,863	29,547,703
Depreciation and amortization	1,167,932	3,744,674	4,912,606	
Total operating expenses	35,132,939	20,148,990	55,281,929	29,922,056
Operating income (loss)	(10,137,510)	(1,455,613)	(11,593,123)	(2,062,697)
Nonoperating revenues (expenses)				
Investment income	8,073	82,836	90,909	27,882
Taxes				3,000,633
Interest expense		(711,926)	(711,926)	
Amortization of bond discount and issuance costs		(43,354)	(43,354)	
Fiscal agent fees		(1,650)	(1,650)	
Loss on disposal of assets	(244)	(351,128)	(351,372)	
Total nonoperating revenues (expenses)	7,829	(1,025,222)	(1,017,393)	3,028,515
Income (loss) before contributions and transfers	(10,129,681)	(2,480,835)	(12,610,516)	965,818
Connection charges interest recovery		215,151	215,151	
Contributions	3,158,183		3,158,183	
Capital contributions	1,536,036	70,510	1,606,546	
Transfers in	2,550,000		2,550,000	250,000
Transfers out	(594,212)		(594,212)	
Net transfers and contributions	6,650,007	285,661	6,935,668	250,000
Change in net assets	(3,479,674)	(2,195,174)	(5,674,848)	1,215,818
Net assets, as restated				
December 1	9,173,044	88,047,454	97,220,498	(2,513,058)
November 30	\$ 5,693,370	85,852,280	91,545,650	(1,297,240)

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

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STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

For the Year Ended November 30, 2010

	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	\$ 25,590,538		25,590,538	
Cash received - employer portion of insurance premiums				20,779,711
Cash received - employee portion of of insurance premiums				6,131,708
Cash payments of insurance premiums and other costs (net)				(28,701,580)
Cash received from customers		16,925,856	16,925,856	
Cash payments to suppliers for goods and services	(5,436,041)	(9,021,211)	(14,457,252)	
Cash payments to employees for services	(23,621,979)	(7,070,870)	(30,692,849)	
Other revenues		2,002,666	2,002,666	
Net cash provided (used) by operating activities	(3,467,482)	2,836,441	(631,041)	(1,790,161)
Cash flows from noncapital financing activities				
Cash received - taxes				3,000,633
Payments to other funds		(12,731)	(12,731)	
Transfer in	2,550,000		2,550,000	250,000
Transfer out	(594,212)		(594,212)	
Net cash provided (used) by noncapital financing activities	1,955,788	(12,731)	1,943,057	3,250,633
Cash flows from capital and related financing activities				
Acquisition of capital assets	(346,285)	(2,867,604)	(3,213,889)	
Principal payments on revenue bonds		(785,000)	(785,000)	
Principal payments on IEPA loan		(589,459)	(589,459)	
Principal payments on DuPage Water Commission Payable		(211,126)	(211,126)	
Interest payments on bonds and loans		(719,015)	(719,015)	
Proceeds from connection charges		215,151	215,151	
Payments to paying agents		(1,650)	(1,650)	
Net cash used by capital and related financing activities	(346,285)	(4,958,703)	(5,304,988)	-
Cash flows from investing activities				
Sale of investments		2,500,000	2,500,000	
Interest income	8,073	82,836	90,909	27,882
Net cash provided by investing activities	8,073	2,582,836	2,590,909	27,882
Net increase (decrease) in cash and and cash equivalents	(1,849,906)	447,843	(1,402,063)	1,488,354
Cash and cash equivalents				
December 1	2,925,053	9,149,023	12,074,076	2,900,441
November 30	\$ 1,075,147	9,596,866	10,672,013	4,388,795
Comprised of				
Demand deposits	\$ 1,075,147	4,735,718	5,810,865	2,638,795
Certificates of deposit				1,750,000
Restricted demand deposits		4,861,148	4,861,148	
	\$ 1,075,147	9,596,866	10,672,013	4,388,795

STATEMENT OF CASH FLOWS (CONT.)

PROPRIETARY FUNDS

For the Year Ended November 30, 2010

	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)	\$ (10,137,510)	(1,455,613)	(11,593,123)	(2,062,697)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Depreciation	1,167,932	3,504,325	4,672,257	
Amortization of other assets		240,349	240,349	
Noncash amounts charged to expense	3,158,183		3,158,183	
Changes in assets and liabilities				
Decrease in accounts receivable	594,853	247,695	842,548	2,632
(Increase) in accrued unbilled service revenue		(304,810)	(304,810)	
Decrease in due from other governmental units		59,200	59,200	
(Increase) decrease in due from other funds	256		256	(78,230)
Decrease in due from SSA		26,911	26,911	
Decrease in miscellaneous receivable		206,149	206,149	
Decrease in inventory	25,492		25,492	
(Increase) in other assets			-	(85)
Increase (decrease) in accounts payable	(691,728)	(5,333)	(697,061)	104,491
Increase in accrued liabilities	138,590		138,590	2,989
(Decrease) in accrued compensated absences		(124,273)	(124,273)	
Increase in other post employments payable	20,072	3,546	23,618	
Increase in net pension obligation	243,530	77,147	320,677	
Increase in charges collected for others		361,148	361,148	
(Decrease) in due to Federal, State, and other governmental units				(33,162)
Increase in due to other funds	1,779,320		1,779,320	
Increase in other liabilities	233,528		233,528	
Increase in claims payable				273,901
Net cash provided (used) by operating activities	\$ (3,467,482)	2,836,441	(631,041)	(1,790,161)

Noncash Capital and Related Financing Activities

The Convalescent Center accepted \$1,536,036 in Capital Assets from government wide activities.

The Water and Sewerage System accepted \$70,510 in Capital Assets from other parties.

Noncash Noncapital Financing Activities

The Convalescent Center accepted \$3,158,183 in noncash contributions.

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, 2010

	Agency
ASSETS	
Current assets	
Cash	
Petty cash	\$ 2,500
Demand deposits	82,263,584
Certificates of deposit	17,451,468
Investments	3,290,000
Receivables	
Accrued interest	76,436
Due from Federal, State and other governmental units	669,842
Other assets	1,544,554
	<u>\$ 105,298,384</u>
LIABILITIES	
Current liabilities	
Due to Federal, State and other governmental units	\$ 53,114,663
Other liabilities	52,183,721
	<u>\$ 105,298,384</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, 2010

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

Discretely Presented Component Units

DuPage County Emergency Telephone System Board - DuPage County Emergency Telephone System (ETS) Board provides 9-1-1 emergency telephone service in DuPage County. The ETS Board makes all administrative decisions concerning development, operations, cost sharing, expenditure approval, utilization of personnel and equipment in accordance with established policies and applicable law. The ETS Board collects monies from the surcharge imposed by statute for deposit into the ETS fund and establishes budgets. The DuPage County Board Chairman is the appointing authority for the ETS Board, and one County Board member serves on the ETS Board. The DuPage County Board approves the budget submitted by the ETS Board, as required by State statute. In addition, the Treasurer of DuPage County serves as Treasurer for the ETS Board and is responsible for the management of the Board's deposits and investments. These and other factors indicate that the County may assert significant influence over the ETS Board and has included the organization in the Reporting Entity. The Board serves the residents of DuPage County, including providing services and capital to the County and other local governments. The ETS Board has a November 30 fiscal year, thus amounts included in this report are as of and for the year ended November 30, 2010.

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, 2010.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2010

1. Summary of Significant Accounting Policies (Cont.)

A. Reporting Entity (Cont.)

Complete financial statements for these component units may be obtained at the following addresses:

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

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

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.

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.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2010

1. Summary of Significant Accounting Policies (Cont.)

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

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.

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 **2010 General Obligation Alternate Revenue Bond Projects Fund** is used to account for the acquisition, construction, and installation of various public improvement projects throughout the County. Proceeds of the 2010 General Obligation Alternate Revenue Source Bonds will finance these projects.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2010

I. Summary of Significant Accounting Policies (Cont.)

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

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 2010 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.

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.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2010

1. Summary of Significant Accounting Policies (Cont.)

D. Budgetary Data (Cont.)

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 2010 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.

Due to the sensitivity or the nature of the expenditures, the Child Support Maintenance, Federal Drug S.A. 1417, and State Funds S.A. 1418 Special Revenue funds are 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	\$ 1,464,411
Vaccines Received	(636,496)
Vaccines Used	<u>878,215</u>
Net Change in Fund Balance - Budgetary Basis	<u>\$ 1,706,130</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2010

1. Summary of Significant Accounting Policies (Cont.)

D. Budgetary Data (Cont.)

During fiscal year 2010, 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:

General Government Expenditures - GAAP	\$ 50,649,023
Less: Reimbursements paid to Illinois Department of Health and Family Services on behalf of Convalescent Center	<u>(594,212)</u>
General Government Expenditures - Budgetary Basis	<u>\$ 50,054,811</u>
Transfer In - Convalescent Center, not recognized for budgetary basis	<u>\$ (594,212)</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, 2010:

Fund Name	Original Appropriation	Increase (Decrease)	Final Appropriation
General	<u>\$ 171,696,887</u>		<u>171,696,887</u>
Special Revenue Funds	<u>\$ 266,845,506</u>	<u>64,296,663</u>	<u>331,142,169</u>
Debt Service Funds	<u>\$ 18,935,960</u>	<u>14,300</u>	<u>18,950,260</u>
Capital Projects Funds	<u>\$ 47,456,838</u>	<u>300,000</u>	<u>47,756,838</u>
Enterprise Funds	<u>\$ 57,326,072</u>		<u>57,326,072</u>
Internal Service Funds	<u>\$ 4,793,584</u>		<u>4,793,584</u>

Following is the budget for the DuPage Airport Authority.

Fund Name	Original Appropriation	Increase (Decrease)	Final Appropriation
Enterprise DuPage Airport Authority	<u>\$ 30,787,725</u>		<u>30,787,725</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2010

I. Summary of Significant Accounting Policies (Cont.)

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.

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.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2010

1. Summary of Significant Accounting Policies (Cont.)

J. Property Taxes

Primary Government

Property taxes to finance the fiscal year 2010 budget (2009 levy) were levied in November 2009 by passage of a Tax Levy Ordinance. 2009 taxes attach as an enforceable lien on January 1, 2009. Tax bills are prepared by the County and issued on or about April 1, 2010, and are due in two installments, on June 1, 2010 and September 1, 2010. 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 2009 levy by the County at November 30, 2010 were received by the County Collector prior to January 31, 2011. The tax levy for 2010 has been reported as a receivable at November 30, 2010. Those taxes have been levied to fund fiscal year 2011 budgets, thus have been deferred, and will be recognized as revenue in the subsequent fiscal year.

DuPage Airport Authority

Property taxes for 2009 attach as an enforceable lien on January 1, 2009 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, 2010, and are payable in two installments on or about June 1, 2010 and September 1, 2010. The County collects such taxes and remits them periodically. The Authority has deferred its 2010 Tax Levy since the revenue will not be available to fund current operations but will be used to fund capital requirements for fiscal 2011.

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.

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

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2010

I. Summary of Significant Accounting Policies (Cont.)

K. Capital Assets (Cont.)

Primary Government (Cont.)

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

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

DuPage County Emergency Telephone System Board

DuPage County Emergency Telephone System Board capital asset policy is identical to that of the Primary Government.

L. 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, 2010

1. Summary of Significant Accounting Policies (Cont.)

M. 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.

N. 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.

O. 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.

P. 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, 2010

1. Summary of Significant Accounting Policies (Cont.)

Q. 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.

R. 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.

S. Reclassifications

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

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.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2010

2. Cash and Investments (Cont.)

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 Treasurer 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 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 Treasurer'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.

Deposits

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

At November 30, 2010, the carrying amount of the County cash deposits totaled \$272,754,387. The related bank balances were \$282,784,084. Included in the County deposits are Certificates of Deposit totaling \$76,626,468. At November 30, 2010, the average life on this portfolio was 148 days and the average interest rate was .69%. Cash on hand with the Clerk of the Circuit Court of \$2,500 has been excluded from the amounts shown above.

At year end the carrying amount of the Emergency Telephone System Board's deposits totaled \$35,407,504 and the balance balances totaled \$35,734,261.

At year end the carrying amount of the Airport Authority's deposits totaled \$24,881,615, and the bank balances totaled \$24,884,331.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2010

2. Cash and Investments (Cont.)

Investments

At November 30, 2010, the County reports the following investments:

Investment Type	Maturities	Fair Value
U.S. Treasury	1-13 months	\$ 500,000
U.S. Bank Government Money Market Fund	N/A	16,628,718
U.S. Government Agencies	Less than 1 Year	13,992,290
U.S. Government Agencies	1-5 Years	53,783,417
Illinois Funds Money Market Fund	N/A	<u>2,808,900</u>
Total		<u>\$ 87,713,325</u>

The US Bank Government Money Market Funds hold 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, 2010, these Money Market Funds yielded from 0% to .20%. These funds have 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 0.171% at November 30, 2010. The Illinois Funds have received a rating of AAAM from Standard and Poors.

3. Allowance for Doubtful Accounts

The allowance for doubtful accounts at November 30, 2010, 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.	\$	786,924
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>2,476</u>
	\$	<u>1,289,400</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2010

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	\$ 287,689,357	6,089,073	(229,475)	293,548,955
Construction in Progress	25,539,033	16,305,282	(30,789,065)	11,055,250
Total Capital Assets Not Being Depreciated	313,228,390	22,394,355	(31,018,540)	304,604,205
Capital Assets Being Depreciated				
Buildings	270,588,903	594,166		271,183,069
Improvements Other Than Buildings	7,819,255			7,819,255
Machinery and Equipment	70,986,840	5,170,532	(924,952)	75,232,420
Infrastructure	637,015,635	17,905,834	(343,953)	654,577,516
Total Capital Assets Being Depreciated	986,410,633	23,670,532	(1,268,905)	1,008,812,260
Less Accumulated Depreciation				
Buildings	(99,861,018)	(6,250,479)		(106,111,497)
Improvements Other Than Buildings	(1,534,694)	(356,041)		(1,890,735)
Machinery and Equipment	(53,430,261)	(4,534,825)	831,318	(57,133,768)
Infrastructure	(341,884,247)	(19,397,461)	214,451	(361,067,257)
Total Accumulated Depreciation	(496,710,220)	(30,538,806)	1,045,769	(526,203,257)
Total Capital Assets Being Depreciated, Net	489,700,413	(6,868,274)	(223,136)	482,609,003
Governmental Activities Capital Assets, Net	\$ 802,928,803	15,526,081	(31,241,676)	787,213,208

* See Note 13, net of reclassification of Emergency Telephone System Board as a discretely presented component unit.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2010

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	2,568,655	2,449,472	(3,248,519)	1,769,608
Total Capital Assets Not Being Depreciated	4,885,960	2,449,472	(3,248,519)	4,086,913
Capital Assets Being Depreciated				
Water and Sewerage System	171,221,752	2,128,016	(536,089)	172,813,679
Building and Improvements	28,050,406	1,859,660		29,910,066
Equipment and Vehicles	8,720,982	540,840	(121,283)	9,140,539
Total Capital Assets Being Depreciated	207,993,140	4,528,516	(657,372)	211,864,284
Less Accumulated Depreciation				
Water and Sewerage System	(87,035,708)	(3,301,599)	173,573	(90,163,734)
Building and Improvements	(21,684,823)	(970,418)		(22,655,241)
Equipment and Vehicles	(7,173,987)	(400,240)	119,926	(7,454,301)
Total Accumulated Depreciation	(115,894,518)	(4,672,257)	293,499	(120,273,276)
Total Capital Assets Being Depreciated, Net	92,098,622	(143,741)	(363,873)	91,591,008
Business-Type Activities Capital Assets, Net	\$ 96,984,582	2,305,731	(3,612,392)	95,677,921

*See Note 13.

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

Governmental Activities	
General Government	\$ 2,582,255
Health and Public Safety	2,934,082
Highways, Streets and Bridges	17,775,330
Public Services	276,339
Judicial	4,354,743
Public Works	2,616,057
	\$ 30,538,806
Business-Type Activities	
Convalescent Center	\$ 1,167,932
Water and Sewerage System	3,504,325
	\$ 4,672,257

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2010

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	\$ 61,260,696			61,260,696
Construction in Progress	3,371,876	2,636,703	(2,608,978)	3,399,601
Total Capital Assets Not Being Depreciated	64,632,572	2,636,703	(2,608,978)	64,660,297
Capital Assets Being Depreciated				
Land Improvements	93,856,152	1,457,295		95,313,447
Buildings and Improvements	69,293,682	1,948,504		71,242,186
Infrastructure	49,176,430			49,176,430
Equipment and Vehicles	10,159,029	765,823	(189,393)	10,735,459
Total Capital Assets Being Depreciated	222,485,293	4,171,622	(189,393)	226,467,522
Less Accumulated Depreciation				
Land Improvements	(65,651,997)	(5,180,051)		(70,832,048)
Buildings and Improvements	(28,700,009)	(2,354,394)		(31,054,403)
Infrastructure	(28,764,283)	(1,317,395)		(30,081,678)
Equipment and Vehicles	(7,153,746)	(438,785)	186,896	(7,405,635)
Total Accumulated Depreciation	(130,270,035)	(9,290,625)	186,896	(139,373,764)
Total Capital Assets Being Depreciated, Net	92,215,258	(5,119,003)	(2,497)	87,093,758
Capital Assets, Net	\$ 156,847,830	(2,482,300)	(2,611,475)	151,754,055

The following schedule is a summary of changes in capital assets of the Emergency Telephone System Board during the year:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets Being Depreciated				
Equipment	\$ 17,010,541	28,849	(3,736,166)	13,303,224
Less Accumulated Depreciation	(15,664,441)	(531,974)	3,736,166	(12,460,249)
	1,346,100	(503,125)	-	842,975
Construction in Progress	3,093,280			3,093,280
Capital Assets, Net	\$ 4,439,380	(503,125)	-	3,936,255

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2010

5. Long-Term Debt

A. Changes in Long-Term Debt

Long-term liability activity for the year ended November 30, 2010 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental Activities</u>					
Bonds Payable					
Special Service Areas	\$ 6,905,000		(355,000)	6,550,000	445,000
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	7,775,000		(890,000)	6,885,000	935,000
2001 General Obligation Bonds Stormwater Project	3,480,000		(1,115,000)	2,365,000	1,160,000
2001 Transportation Revenue Bonds	11,780,000		(5,730,000)	6,050,000	6,050,000
2002 General Obligation Refunding Bonds - Jail Project	8,445,000		(1,960,000)	6,485,000	2,055,000
2002 General Obligation Refunding Bonds - Stormwater Project	12,145,000		(2,815,000)	9,330,000	2,960,000
2005 General Obligation Refunding Bonds - Drainage Project	16,775,000		(85,000)	16,690,000	90,000
2005 Transportation Revenue Refunding Bonds	83,575,000		(235,000)	83,340,000	245,000
2006 Limited Tax General Obligation Refunding Bonds Courthouse Project	51,625,000		(1,200,000)	50,425,000	1,255,000
2006 General Obligation Refunding Bonds - Stormwater Project	17,070,000		(120,000)	16,950,000	125,000
2010A General Obligation Build America Bonds		8,115,000		8,115,000	
2010B General Obligation Recovery Zone Economic Development Bonds		58,935,000		58,935,000	
Total Bonds Payable	276,285,000	67,050,000	(14,505,000)	328,830,000	15,320,000
Accrued Compensated Absences and Employee Retention Program	26,000,650	8,393,959	(5,789,211)	28,605,398	4,942,257
Claims Payable	5,851,308	29,547,703	(29,273,802)	6,125,209	4,881,298
Other Post-employment Benefit Obligation	84,725	536,671	(511,200)	110,196	
Intergovernmental Contractual Payable	11,250,000		(7,500,000)	3,750,000	3,750,000
Net Pension Obligation		1,953,852		1,953,852	
Governmental Activities Long-Term Debt	\$ 319,471,683	107,482,185	(57,579,213)	369,374,655	28,893,555

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2010

5. Long-Term Debt (Cont.)

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

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Business-Type Activities</u>					
Bonds Payable					
Revenue Bonds	\$ 15,385,000		(785,000)	14,600,000	810,000
IEPA Construction Loan	3,321,504		(589,459)	2,732,045	609,341
DuPage Water Commission	3,025,670		(211,126)	2,814,544	211,113
Accrued Compensated Absences and Employee Retention Program	4,014,748	1,556,388	(1,599,877)	3,971,259	1,212,720
Other Post-employment Benefit Obligation		23,618		23,618	
Net Pension Obligation		320,677		320,677	
Business-Type Activities Long-Term Liabilities	<u>\$ 25,746,922</u>	<u>1,900,683</u>	<u>(3,185,462)</u>	<u>24,462,143</u>	<u>2,843,174</u>

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 - 2009 Tax Levy	<u>\$ 42,879,581,802</u>
Statutory Limit - 5.75% of Assessed Value	2,465,575,954
Debt Applicable to Limit:	
Limited Tax General Obligation Bonds	<u>50,425,000</u>
Legal Debt Margin	<u>\$ 2,415,150,954</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2010

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
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				
2017				
2018				
2019				
2020				
2021				
2022				
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2031				
2032				
2033				
	<u>\$ 415,000</u>	<u>58,218</u>	<u>60,000</u>	<u>5,085</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, 2010

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
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>\$ 1,640,000</u>	<u>592,356</u>	<u>1,595,000</u>	<u>603,557</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, 2010

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
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>\$ 955,000</u>	<u>344,217</u>	<u>1,885,000</u>	<u>857,351</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, 2010

5. Long-Term Debt (Cont.)

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

Year	Subtotal S.S.A. Projects	
	Principal	Interest
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		
	<u>\$ 6,550,000</u>	<u>2,469,785</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2010

5. Long-Term Debt (Cont.)

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

Year	1993 General Obligation Bonds - Jail Project		1993 General Obligation Bonds - Stormwater Project	
	Principal	Interest	Principal	Interest
2011	\$	1,302,840		1,872,920
2012		1,302,840		1,872,920
2013		1,302,840		1,872,920
2014	2,385,000	1,236,060	3,425,000	1,777,020
2015	2,520,000	1,098,720	3,620,000	1,579,760
2016	2,660,000	953,680	3,820,000	1,371,440
2017	2,810,000	800,520	4,035,000	1,151,500
2018	2,965,000	638,820	4,265,000	919,100
2019	3,130,000	468,160	4,505,000	673,540
2020	3,305,000	287,980	4,755,000	414,260
2021	3,490,000	97,720	5,020,000	140,560
2022				
2023				
2024				
2025				
2026				
2027				
2028				
2029				
2030				
2031				
2032				
2033				
	<u>\$ 23,265,000</u>	<u>9,490,180</u>	<u>33,445,000</u>	<u>13,645,940</u>
Interest Rates	2.4% to 5.6%		2.4% to 5.6%	
Interest Dates	January 1 and July 1		January 1 and July 1	
Date of Issue	April 1, 1993		April 1, 1993	
Amount of Issue	\$53,995,000		\$77,620,000	
Paying Agent	The Bank of New York Midwest Trust Company New York, New York		The Bank of New York Midwest Trust Company New York, New York	
	Partially Defeased Oct. 1, 2002		Partially Defeased Nov. 1, 2001	

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2010

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
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>\$ 6,885,000</u>	<u>3,034,528</u>	<u>2,365,000</u>	<u>97,308</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, 2010

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
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				
2020				
2021				
2022				
2023				
2024				
2025				
2026				
2027				
2028				
2029				
2030				
2031				
2032				
2033				
	<u>\$ 6,050,000</u>	<u>166,375</u>	<u>6,485,000</u>	<u>497,125</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, 2010

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
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>\$ 9,330,000</u>	<u>715,000</u>	<u>16,690,000</u>	<u>6,790,944</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, 2010

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
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>\$ 83,340,000</u>	<u>26,601,619</u>	<u>50,425,000</u>	<u>33,109,072</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, 2010

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
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>\$ 16,950,000</u>	<u>4,956,337</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, 2010

5. Long-Term Debt (Cont.)

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

Year	2010A General Obligation Build America Bonds			2010B General Obligation Recovery Zone Economic Development Bonds		
	Principal	Gross Interest	Net Interest*	Principal	Gross Interest	Net Interest**
2011	\$	227,572	147,922		2,160,230	1,188,127
2012		344,227	223,747		3,267,575	1,797,167
2013		344,227	223,747		3,267,575	1,797,167
2014		344,227	223,747		3,267,575	1,797,167
2015		344,227	223,747		3,267,575	1,797,167
2016		344,227	223,747		3,267,575	1,797,167
2017		344,227	223,747		3,267,575	1,797,167
2018		344,227	223,747		3,267,575	1,797,167
2019		344,227	223,747		3,267,575	1,797,167
2020		344,227	223,747		3,267,575	1,797,167
2021		344,227	223,747		3,267,575	1,797,167
2022	4,475,000	250,319	162,707		3,267,575	1,797,167
2023	3,640,000	78,205	50,834	1,030,000	3,245,446	1,784,995
2024				4,880,000	3,114,810	1,713,145
2025				5,105,000	2,887,688	1,588,228
2026				5,375,000	2,615,832	1,438,708
2027				5,690,000	2,300,369	1,265,203
2028				6,025,000	1,966,374	1,081,506
2029				6,380,000	1,612,708	886,989
2030				6,760,000	1,233,016	678,159
2031				3,135,000	943,489	518,919
2032				3,325,000	754,469	414,958
2033				3,525,000	554,038	304,721
2034				3,740,000	341,464	187,805
2035				3,965,000	116,016	63,809
	<u>\$ 8,115,000</u>	<u>3,998,366</u>	<u>2,598,933</u>	<u>58,935,000</u>	<u>59,789,274</u>	<u>32,884,109</u>
Interest Rates	4.197% to 4.297%			4.297% to 5.852%		
Interest Dates	January 1 and July 1			January 1 and July 1		
Date of Issue	October 12, 2010			October 12, 2010		
Amount of Issue	\$8,115,000			\$58,935,000		
Paying Agent	Deutsche Bank National Trust Company Chicago, Illinois			Deutsche Bank National Trust Company Chicago, Illinois		

* Net interest represents a reduction due to Build America Bonds subsidy at 35%.

** Net interest represents a reduction due to Recovery Zone Economic Development Bonds subsidy at 45%.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2010

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
2011	\$ 15,320,000	15,102,368	30,422,368
2012	16,100,000	15,550,187	31,650,187
2013	16,885,000	14,753,202	31,638,202
2014	17,680,000	13,892,470	31,572,470
2015	18,455,000	12,966,608	31,421,608
2016-2020	107,410,000	49,390,767	156,800,767
2021-2025	62,585,000	26,177,195	88,762,195
2026-2030	46,665,000	14,050,081	60,715,081
2031-2035	27,730,000	3,478,975	31,208,975
County Total	\$ 328,830,000	165,361,853	494,191,853

E. Intergovernmental Contractual Payable

The County 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, 2010. The IGAs identify the cost of each project, and the resulting ownership, which is primarily with ISTHA. The County has a remaining commitment to ISTHA at November 30, 2010. Calculation of the remaining commitment is as follows:

Remaining commitment at December 1, 2009	\$ 11,250,000
Payments made during fiscal year 2010	<u>(7,500,000)</u>
Remaining commitment to ISTHA at November 30, 2010	<u>\$ 3,750,000</u>

F. 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:

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2010

5. Long-Term Debt (Cont.)

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

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.

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 2010 all required transfers were made in accordance with the Ordinance.

Revenue Bonds Payable

Activity for revenue bonds payable during fiscal year 2010 was as follows:

Revenue Bonds Payable, November 30, 2009	\$ 15,385,000
Reduction to Waterworks and Sewerage Project and Refunding Alt Revenue First Lien Bond, Series 2008	(390,000)
Reduction to Waterworks and Sewerage Project and Refunding Alt Revenue Second Lien Bond, Series 2008B	<u>(395,000)</u>
Revenue Bonds Payable, November 30, 2010	<u>\$ 14,600,000</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2010

5. Long-Term Debt (Cont.)

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

Revenue Bonds Payable (Cont.)

Revenue bonds outstanding at year end are as follows:

	Series 2008A	Series 2008B	Total
Balance payable, November 30, 2010	\$ 7,305,000	7,295,000	14,600,000
Interest rates	3.0% - 4.5%	3.0% - 4.5%	
Maturity, January 1	2009 - 2024	2009-2024	

Payments due on revenue bonds through maturity are as follows:

Fiscal Year	Series 2008A			Series 2008B		
	Interest	Principal	Total	Interest	Principal	Total
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	224,188	465,000	689,188	223,738	465,000	688,738
2016-2020	823,692	2,615,000	3,438,692	821,142	2,620,000	3,441,142
2021-2024	229,268	2,515,000	2,744,268	228,057	2,500,000	2,728,057
	<u>\$ 2,335,036</u>	<u>7,305,000</u>	<u>9,640,036</u>	<u>2,329,025</u>	<u>7,295,000</u>	<u>9,624,025</u>

G. 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 2010 was \$589,459.

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

Fiscal Year	IEPA Construction Loan		
	Interest	Principal	Total
2011	\$ 86,810	609,341	696,151
2012	65,981	630,170	696,151
2013	44,724	651,427	696,151
2014	22,651	673,500	696,151
2015	2,815	167,607	170,422
	<u>\$ 222,981</u>	<u>2,732,045</u>	<u>2,955,026</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2010

5. Long-Term Debt (Cont.)

H. 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, 2010 was 6.276%. The total principal paid during 2010 was \$211,126.

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

Fiscal Year	DuPage Water Commission Payable		
	Interest	Principal	Total
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	13,250	211,113	224,363
2016-2020	66,250	1,055,566	1,121,816
2021-2024	41,976	703,413	745,389
	<u>\$ 174,476</u>	<u>2,814,544</u>	<u>2,989,020</u>

I. Governmental Activities - 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, 2010 are as follows:

Description	Year Defeased	Remaining Balance
1993 General Obligation (Jail Project)	2002	\$ 6,430,000
1993 General Obligation (Stormwater)	2002	9,250,000
2001 Motor Fuel Tax	2005	83,070,000
2001 Drainage Project	2005	15,665,000
2001 General Obligation (Courthouse)	2006	47,220,000
2001 General Obligation (Stormwater)	2006	15,840,000

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2010

5. Long-Term Debt (Cont.)

J. Enterprise Fund – 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, 2010 are as follows:

Description	Year Defeased	Remaining Balance
2003A Water and Sewer Revenue Bonds	2008	\$ 1,305,000
2003B Water and Sewer Revenue Bonds	2008	450,000

K. 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 \$116.2 million, payable through 2021. For the current year, principal and interest paid totaled \$10.6 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 1993, 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 \$81.5 million, payable through 2022. Total principal and interest remaining on the drainage bonds is \$33.4 million, payable through 2026. For the current year, total principal and interest paid totaled \$9.3 million and total incremental property, sales, and use tax was \$10.6 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 \$39.7 million, payable through 2021. For the current year, principal and interest paid totaled \$3.6 million and total incremental sales tax was \$3.7 million.

The Water and Sewerage System has pledged a portion of future net revenues to repay \$16.5 million in revenue bonds issued on July 23, 2008 to acquire, construct, or improve certain projects for the System and for the refunding of the System's Series 2003A and 2003B bonds. The bonds are payable solely from the revenues generated by the System and are payable through January 1, 2024. The pledged revenues are projected to be sufficient to meet debt service requirements over the life of the bonds. The total principal and interest remaining on the bonds is \$19.3 million. For the current year, principal and interest paid and total net revenues were \$1.4 million and \$2.7 million, respectively. Annual principal and interest are expected to require approximately 7% of gross revenues.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2010

5. Long-Term Debt (Cont.)

L. 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 \$21,750,000 at May 31, 2010.

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, 2010.

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 \$14,500,000 at November 30, 2010.

On March 9, 2010, the County issued Revenue Refunding Bonds (Benet Academy Capital Build Project), Series 2010 (the Bond) in the amount of \$8,890,000. These bonds were issued to refund the total outstanding amount of \$8,770,000 of Variable Rate Demand Revenue Bonds (Benet Academy Capital Building Project), Series 2000 and to pay costs of issuance of the Bond. The bonds were purchased by MB Financial Bank N.A. via a Direct Placement/Bank Qualified purchase with the proceeds loaned to the Borrower - Benet Academy in Lisle, Illinois. As the intent of all parties is that Benet Academy will provide funds for all debt payments, the liability has not been recorded on the County's balance sheet. The outstanding amount of this obligation was \$8,890,000 at November 30, 2010.

On June 23, 2010, the County issued Educational Facility Revenue Bonds (Benedictine University Project), Recovery Zone - Series A in the amount of \$10,438,000 and Educational Facility Revenue Bonds (Benedictine University Project), Series 2010B in the amount of \$2,857,000. Net proceeds of the issue were deposited with the Borrower - Benedictine University in Lisle, Illinois for construction and renovation of a new and the current facility. Payments of principal and interest on the bonds are payable solely from, and are secured by an assignment and pledge of payment under a Loan Agreement dated as of June 1, 2010 between the County and Benedictine University. 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 amount of this obligation was \$13,295,000 at November 30, 2010.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2010

5. Long-Term Debt (Cont.)

L. Non-Commitment Debt (Cont.)

On November 24, 2010, the County issued Recovery Zone Facility Bond (Katlaw Tretam & Company II, LLC Project) Series 2010 in the amount of \$17,800,000. Net proceeds of the issue were deposited with the Borrower – Katlaw Tretam & Company II, LLC, to finance costs of land acquisition and an existing building, and renovations to the building along with acquisition and installation of manufacturing and other equipment. The American Recovery and Reinvestment Act of 2009 (ARRA) grants the County certain authority to issue “recovery zone facility bonds” and distribute recovery zone allocation among borrowers. Payments of principal and interest on the bonds are payable solely from revenues and income derived from the repayment of the loan of the proceeds of the Bond to the Borrower under the Bond and Loan Agreement among the County, the Borrower, and the Purchaser – JPMorgan Chase Bank, N.A., dated November 1, 2010. As the intent of all parties is that the Borrower 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 \$17,800,000 on November 30, 2010.

M. 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.

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 \$5.995 million. The average number of PPO employee enrollment is 502, which calculates to an average claim value of \$829 per covered employee. At November 30, 2010, \$231,000 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.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2010

6. Risk Management (Cont.)

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, 2007 through November 30, 2010.

	Health Care	Tort Liability	Total
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
Claims and changes in estimates	24,984,449	4,563,254	29,547,703
Claims paid and payable	24,973,749	4,300,053	29,273,802
Liability balance, November 30, 2010	\$ 231,000	5,894,209	6,125,209
Assets available to pay claims November 30, 2010	\$ 1,978,682	6,161,299	8,139,981

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.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2010

8. Interfund Receivables and Payables

The composition of interfund balances as of November 30, 2010 is as follows:

Receivable Fund	Payable Fund	Amount
General	Nonmajor Governmental Funds	\$ 5,873,504
	Local Gasoline Tax	4
	Convalescent Center	200,000
	Water and Sewerage System	252,977
		<u>6,326,485</u>
Local Gasoline Tax	Nonmajor Governmental Funds	15,583
	General	225,138
		<u>240,721</u>
Nonmajor Governmental Funds	General	1,871,802
	Local Gasoline Tax	271,006
	Nonmajor Governmental Funds	1,121,089
	Water and Sewerage System	243,838
	Convalescent Center	2,216,801
	Internal Service Funds	8,910
		<u>5,733,446</u>
Convalescent Center	General	3,116
	Local Gasoline Tax	34
	Nonmajor Governmental Funds	31,218
		<u>34,368</u>
Water and Sewerage System	General	157,610
	Local Gasoline Tax	697
	Nonmajor Governmental Funds	199,130
	Convalescent Center	21,706
		<u>379,143</u>
Internal Service Funds	Local Gasoline Tax	79,487
	Nonmajor Governments Funds	293,016
	Water and Sewerage System	311,910
		<u>684,413</u>

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 \$22,540, all amounts are expected to be paid within one year.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2010

9. Interfund Transfers

Transfer In To	Transfer Out From			Total
	General	Nonmajor Governmental Funds	Convalescent Center	
General Fund	\$	125,375	594,212	719,587
Nonmajor Governmental Funds	19,870,892	7,511,082		27,381,974
Convalescent Center	2,550,000			2,550,000
Liability Insurance	250,000			250,000
	<u>\$ 22,670,892</u>	<u>7,636,457</u>	<u>594,212</u>	<u>30,901,561</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 \$18,997,142 during fiscal year 2010 as follows:

Convalescent Center	\$ 2,550,000	(Major Business-Type)
Liability Insurance	250,000	(Internal Service)
Economic Development	600,000	(Nonmajor Special Revenue)
Stormwater Drainage	3,000,000	(Nonmajor Special Revenue)
IMRF	8,210,000	(Nonmajor Special Revenue)
Social Security	3,813,325	(Nonmajor Special Revenue)
Youth Home	200,000	(Nonmajor Special Revenue)
Rental Housing Support Program	73,817	(Nonmajor Special Revenue)
Children's Center Facility Construction	<u>300,000</u>	(Nonmajor Capital Projects)
Total Subsidy Transfers	<u>\$ 18,997,142</u>	

\$2,373,750 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. \$1,300,000 was transferred from the General Fund to the 1993 General Obligation (Alt. Rev. Source) - Jail Project Bond to meet annual debt service requirements.

From the Stormwater Drainage Special Revenue Fund (nonmajor), \$1,252,000 was transferred to the 2001 General Obligation Stormwater Project Bond Debt Service Fund (nonmajor), \$806,000 was transferred to the 2006 General Obligation Stormwater Refunding Bond Debt Service Fund (nonmajor), \$3,421,000 was transferred to the 2002 General Obligation Refunding Stormwater Bonds Debt Service Fund (nonmajor), and \$1,870,000 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, 2010

10. Fund Equity

A. Reserves

At November 30, 2010, funds were reserved as follows:

Fund	Amount
Reserved for Encumbrances	
General	<u>\$ 1,345,656</u>
Special Revenue	
Local Gasoline Tax	\$ 8,930,998
Stormwater Drainage	1,122,226
Economic Development and Planning	50,799
Highway Motor Fuel Tax	5,690,873
Highway Impact Fee	443,956
Wetland Mitigation	<u>1,005,163</u>
	<u>\$ 17,244,015</u>
Capital Projects	
2010 General Obligation Alternate Revenue	\$ 2,189,484
2001 Courthouse Bond Project	165,424
2001 Stormwater Bond Project	254,891
Children's Center Facility Construction	<u>135,215</u>
	<u>\$ 2,745,014</u>
Reserved for Noncurrent Receivables	
General	<u>\$ 22,540</u>
Reserved for Prepaids and Inventory	
Special Revenue	
Health Department	<u>\$ 182,298</u>
Reserved for Capital Projects	
Capital Projects	
2010 General Obligation Alternate Revenue	<u>\$ 63,849,845</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2010

10. Fund Equity (Cont.)

A. Reserves (Cont.)

Fund	Amount
Reserved for Grant Programs	
Special Revenue	
Health Department	\$ 214,040
Family Self-Sufficiency	69,287
U.S. Department of Justice	58,716
Models for Change Initiative	123,371
Illinois Motor Vehicles BATTLE	43,541
Department of Human Services	12,507
Naperville Home Accessibility	6,005
Illinois Department of Commerce and Economic Opportunity	97,961
Community Development Act	379,305
HUD Neighborhood Stabilization Program	86,263
Area Agency on Aging	8,641
	<u>\$ 1,099,637</u>
 Reserved for Debt Service	
Debt Service Funds	<u>\$ 30,288,989</u>
 Reserved for Employee Benefits	
Health Department IMRF	\$ 3,004,098
Health Department FICA	2,548,491
Illinois Municipal Retirement	1,770,604
Social Security	1,964,666
	<u>\$ 9,287,859</u>

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, 2010, funds were designated as follows:

Designated for Strategic Account per County Board Resolution	
General Fund	<u>\$ 4,000,000</u>
 Designated for Capital Projects	
Capital Projects Funds	<u>\$ 993,803</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2010

10. Fund Equity (Cont.)

C. Deficit Fund Balances

Deficit fund balances exist at November 30, 2010 for the following nonmajor funds:

Special Revenue Funds	
GIS Data Processing	\$ 235,569
Economic Development and Planning	1,092,823
Youth Home	1,517,685
FEMA Cooperating Technical Partnership	652,656
Energy Efficiency and Conservation Block Grant	256,299
DuPage River Restoration Grant	344,891
Illinois Emergency Management Agency	74,560
Illinois Department of Healthcare and Family Services	24,948
Illinois Criminal Justice Information Authority	993
	<u>\$ 4,200,424</u>
Internal Service Fund	
Liability Insurance	<u>\$ 2,986,955</u>

The deficit in the GIS Data Processing fund is attributable to fee revenues that have been declining for the past several years. In the future, indirect costs will be reviewed for the fund's ability to pay, or the fund's deficit will be reduced by decreasing fund project expenditure activity.

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

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

The FEMA Cooperating Technical Partnership grant fund's deficit is due to a lag in receiving federal funding resulting in deferred revenue.

The Energy Efficiency and Conservation Block Grant fund's deficit fund balance is attributable to grant funds due to the County from the granting agency.

The DuPage River Restoration Grant fund deficit fund balance is attributable to grant funds due to the County from the granting agency.

The Illinois Emergency Management Agency fund deficit fund balance is attributable to grant funds due to the County from the granting agency.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2010

10. Fund Equity (Cont.)

C. Deficit Fund Balances (Cont.)

The Illinois Department of Healthcare and Family Services fund deficit fund balance is attributable to grant funds due to the County from the granting agency.

The Illinois Criminal Justice Information Authority deficit fund balance is attributable to grant funds due to the County from the granting agency.

11. Commitments and Contingencies

A. Purchase Commitments

Road Construction Projects

At November 30, 2010, the County had entered into various contracts for road construction and repair in the amount of \$37,064,933. Total costs incurred to date on these contracts were \$30,302,293, leaving \$6,762,640 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 2010, the County has remitted \$594,212 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, a tentative agreement was reached by the County and the State for settlement of any prior amounts. The fiscal agreement is currently being negotiated.

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, 2010

12. Other Required Individual Fund Disclosures

Excesses of expenditures over line item budgets in the individual funds for the year ended November 30, 2010 were as follows (refer to Note 1.D. for budgetary data):

Fund	Line Item Budget	Expenditures	Excess Expenditures
General Fund			
Public Works Drainage			
Personnel	\$	3,533	3,533
Jury Commission			
Personnel	179,968	183,489	3,521
County Sheriff			
Personnel	36,513,401	36,542,808	29,407
County Auditor			
Personnel	482,645	482,778	133
Educational Service Region			
Personnel	629,313	630,736	1,423
Personnel Department			
Commodities	29,004	34,475	5,471
General Fund Special Accounts			
Commodities	611,832	623,730	11,898
Special Revenue Funds			
Illinois Municipal Retirement			
Personnel	13,259,567	13,459,122	199,555
Social Security			
Personnel	6,780,192	6,995,729	215,537
Youth Home			
Contractual	522,368	794,755	272,387
Recorder Document Storage			
Contractual	202,961	251,553	48,592
Capital Projects Funds			
2010 General Obligation			
Alternate Revenue			
Bond Projects			
Bond Issuance Costs		397,539	397,539

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2010

13. Restatements

Net assets of Governmental Activities at November 30, 2009 have been restated as follows:

Net Assets, as previously reported	\$ 735,411,947
Recognition of State's Attorney State Forfeiture Fund as a special revenue fund of the County	304,318
Recognition of State's Attorney Federal Forfeiture Fund as a special revenue fund of the County	80,233
Recognition of ETSB as a discretely presented component unit of the County	<u>(36,740,109)</u>
Net Assets, November 30, 2009, as restated	<u>\$ 699,056,389</u>

Net assets of the Business-type Activities and Water and Sewerage System at November 30, 2009 have been restated as follows:

	<u>Business-Type Activities</u>	<u>Water and Sewerage System</u>
Net Assets as, previously reported	\$ 96,012,285	\$ 86,839,241
Correction to Capital Assets for contributions not recognized in prior years, net of accumulated depreciation	<u>1,208,213</u>	<u>1,208,213</u>
Net Assets at November 30, 2009, as restated	<u>\$ 97,220,498</u>	<u>\$ 88,047,454</u>

The fund balance of nonmajor Governmental Funds at November 30, 2009 has been restated as follows:

Nonmajor fund balance, as previously reported	\$ 127,095,152
Recognition of State's Attorney State Forfeiture Fund as a special revenue fund of the County	304,318
Recognition of State's Attorney Federal Forfeiture Fund as a special revenue fund of the County	80,233
Recognition of ETSB as a discretely presented component unit of the County	<u>(32,300,729)</u>
Fund Balance, November 30, 2009, as restated	<u>\$ 95,178,974</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2010

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. For 2010 and 2011, IMRF offered members the option of paying less than the annual required contribution. The County elected this option for both years. As such, the County has a net pension obligation at November 30, 2010. The regular members' rate for calendar year 2010 was 10.87% of payroll. The ECO members' rate for calendar year 2010 was 38.22% of payroll. The SLEP members' rate for calendar year 2010 was 22.76%. The VAC members' rate for 2010 was 10.68%. 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 2010 was 9.00% of payroll.

Following is a table of the Annual Pension Cost, Percent Contributed, and Net Pension Obligation at December 31, 2010:

	<u>Annual Pension Cost</u>	<u>Percent Contributed</u>	<u>Net Pension Obligation</u>
Regular Employees	\$ 13,846,034	87%	1,796,035
Elected County Officials (ECO)	729,426	100%	
Sheriff's Law Enforcement Personnel (SLEP)	7,887,006	94%	478,494
Veteran's Assistance Committee (VAC)	14,068	100%	
DuPage Airport Authority	257,187	100%	

The required contribution was determined as part of the December 31, 2008 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 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 20% 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 an open 30 year basis.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2010

14. Defined Benefit Pension Plan (Cont.)

A. Illinois Municipal Retirement Fund (Cont.)

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

	2009	2008
Regular Employees	\$ 11,331,713	\$ 10,774,979
Elected County Officials (ECO)	783,544	819,133
Sheriff's Law Enforcement Personnel (SLEP)	6,636,712	5,877,633
Veteran's Assistance Committee (VAC)	13,731	2,375
DuPage Airport Authority	191,579	207,964

B. Funding Status at December 31, 2010

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	\$ 252,739,869	353,667,873	100,928,004	71.46%	127,378,421	79.23%
ECO	244,490	9,254,518	9,010,028	2.64%	1,908,493	472.10%
SLEP	62,752,813	136,533,243	73,780,430	45.96%	32,550,580	226.66%
VAC	103,224	131,633	28,409	78.42%	131,719	21.57%
Airport Authority	8,279,973	8,402,417	122,444	98.54%	2,857,630	4.28%

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.

C. Computation of Net Pension Obligations at November 30, 2010

	Regular Employees	SLEP
Annual Pension Cost	\$ 13,846,034	7,887,006
2010 Contribution Made	12,049,999	7,408,512
Increase in the Net Pension Obligation	1,796,035	478,494
Net Pension Obligation at Beginning of Year		
Net Pension Obligation at End of Year	<u>\$ 1,796,035</u>	<u>478,494</u>
Reported as		
Governmental Activities		\$ 1,953,852
Business-type Activities		<u>320,677</u>
		<u>\$ 2,274,529</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2010

15. Other Post Employment Benefits

A. Governmental Activities

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, 2010:

Retirees and beneficiaries receiving benefits	172
Terminated plan members entitled to, but not receiving benefits	0
Active vested plan members	1,607
Active non-vested plan members	<u>1,540</u>
 Total members	 <u>3,319</u>

The County had an actuarial valuation performed for the plan as of November 30, 2010 to determine the funded status of the plan as of that date, as well as the employers' annual required contribution (ARC) for the fiscal year ended November 30, 2010. The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2010 was as follows:

Fiscal Year End	Annual OPEB Cost	Employer Contributions	Percentage of Annual OPEB Cost Contributions	Net OPEB Obligation
2010	\$ 560,289	511,200	91.24%	110,196
2009	535,414	511,200	95.48%	84,725
2008	571,711	511,200	89.42%	60,511

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2010

15. Other Post Employment Benefits (Cont.)

A. Governmental Activities (Cont.)

The net OPEB (NOPEBO) at November 30, 2010 was calculated as follows:

	<u>2010</u>
Normal service cost	\$ 273,330
Amortization of unfunded actuarial liability	235,705
Interest cost	26,633
Interest on net OPEB obligation	4,236
Adjustments to annual required contribution	<u>(3,233)</u>
Total annual required contribution	536,671
Retiree and other contributions	<u>511,200</u>
Increase (decrease) in net OPEB obligation	25,471
Net OPEB obligation, beginning of year	<u>84,725</u>
Net OPEB obligation, end of year	<u>\$ 110,196</u>

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
12/31/10	\$	7,140,094	7,140,094	0.00%	161,716,207	4.42%
12/31/09		N/A	N/A	N/A	161,837,494	N/A
12/31/08		6,176,135	6,176,135	0.00%	151,031,098	4.09%

Funding Policy and Actuarial Assumptions

For the December 31, 2010 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%, and an active utilization rate of 30%. 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, 2010

15. Other Post Employment Benefits (Cont.)

A. Governmental Activities (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.

B. Business Type Activities

The County provides limited health-care insurance for certain eligible employees. 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. The County's annual other post-employment benefit costs are calculated based on the annual required contribution of the employer as determined by an actuary in accordance with parameters of Governmental Accounting Standards Board Statement No. 45. The County's annual required contribution and actual contribution for the past three years was as follows:

	2010	2009	2008
Annual Required Contribution	\$ 536,671	535,414	571,711
Actual Contribution	511,200	511,200	511,200

Water and Sewer System

As of November 30, 2010, the estimated portion of the County's other post employment benefit obligation payable applicable to the Water and Sewer System was \$3,546, which was an increase of \$3,546 over the prior year. Please refer to note 15.A for additional information concerning the plan and the other post-employment benefit obligation.

Convalescent Center

As of November 30, 2010, the estimated portion of the County's other post employment benefit obligation payable applicable to the Convalescent Center was \$20,072, which was an increase of \$20,072 over the prior year. Please refer to note 15.A for additional information concerning the plan and the other post-employment benefit obligation.

16. Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) has issued the following statements:

Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*. This Statement clarifies definitions of intangible assets, and provides guidance for measurement of assets and reporting of same. The County has not identified any intangible assets as defined by the Statement.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2010

16. Accounting Pronouncements (Cont.)

Statement No. 53 *Accounting and Financial Reporting for Derivative Instruments*. This Statement clarifies definitions of financial derivative products and standardizes their measurement and reporting. The County does not have any derivative instruments as defined by the Statement.

Statement No. 54, *Fund Balance Reporting for Governmental Fund Type Definitions*. This Statement was issued to standardize definitions of fund balance reporting, including new criteria and classifications of restricted and non-restricted balances. The County will be required to implement this Statement for the year ending November 30, 2011.

Management has determined that the adoption of these Statements should not have a material impact on its financial statements.



Required Supplementary Information

DUPAGE COUNTY, ILLINOIS

Required Supplementary Information
November 30, 2010

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
12/31/10	\$ 13,846,034	87%	1,796,035
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

County ECO Accounts

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/10	\$ 729,426	100%	0
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

County SLEP Accounts

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/10	\$ 7,887,006	100%	478,494
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

DUPAGE COUNTY, ILLINOIS

Required Supplementary Information (Cont.)
November 30, 2010

Illinois Municipal Retirement Fund

Trend Information (Cont.)

Veterans Assistance Commission

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/10	\$ 14,068	100%	0
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

Discretely Presented Component Unit – DuPage Airport Authority

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/10	\$ 257,187	100%	0
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

DUPAGE COUNTY, ILLINOIS

Required Supplementary Information (Cont.)

November 30, 2010

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
12/31/10	\$ 252,739,869	353,667,873	100,928,004	71.46%	127,378,421	79.23%
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%

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
12/31/10	\$ 244,490	9,254,518	9,010,028	2.64%	1,908,493	472.10%
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%

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
12/31/10	\$ 62,752,813	136,533,243	73,780,430	45.96%	32,550,580	226.66%
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%

DUPAGE COUNTY, ILLINOIS

Required Supplementary Information (Cont.)
November 30, 2010

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
12/31/10	\$ 103,224	131,633	28,409	78.42%	131,719	21.57%
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%

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
12/31/10	\$ 8,279,973	8,402,417	122,444	98.54%	2,857,630	4.28%
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%



**Combining and Individual Fund
Statements and Schedules**



Non-Major Governmental Funds

COMBINING BALANCE SHEET

November 30, 2010

	Special Revenue				
	Health Department IMRF	Health Department FICA	Health Department Contingency	Stormwater Drainage	Illinois Municipal Retirement
ASSETS					
Cash					
Demand deposits	\$ 3,097,436	2,622,112	584,149	7,492,808	109,537
Certificates of deposit					
Investments					
Receivables					
Taxes	2,821,328	2,145,811		8,500,000	5,180,903
Interest	441	373	81		
Other					
Due from Federal, State and other governmental units					
Due from other funds				87,200	3,030,129
Total assets	<u>\$ 5,919,205</u>	<u>4,768,296</u>	<u>584,230</u>	<u>16,080,008</u>	<u>8,320,569</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$			331,390	1,542,633
Accrued payroll	110,107	88,834		90,133	
Accrued compensated absences - current				8,448	
Due to Federal, State and other governmental units				89,948	
Due to other funds				1,779,672	
Advances payable to other funds					
Deferred revenue	2,805,000	2,130,971		8,347,597	5,007,332
Retainage payable				75,961	
Other liabilities					
Total liabilities	<u>2,915,107</u>	<u>2,219,805</u>	<u>-</u>	<u>10,723,149</u>	<u>6,549,965</u>
Fund balances					
Reserved for encumbrances				1,122,226	
Reserved for grant programs					
Reserved for debt service					
Reserved for employee benefits	3,004,098	2,548,491			1,770,604
Unreserved					
Designated for capital projects					
Undesignated			584,230	4,234,633	
Total fund balances	<u>3,004,098</u>	<u>2,548,491</u>	<u>584,230</u>	<u>5,356,859</u>	<u>1,770,604</u>
	<u>\$ 5,919,205</u>	<u>4,768,296</u>	<u>584,230</u>	<u>16,080,008</u>	<u>8,320,569</u>

COMBINING BALANCE SHEET

November 30, 2010

	Special Revenue				
	Social Security	Court Document Storage	Welfare Fraud Forfeiture	Crime Laboratory	County Clerk Document Storage
ASSETS					
Cash					
Demand deposits	\$ 10,534	959,246	64,066	78,522	153,810
Certificates of deposit					
Investments					
Receivables					
Taxes	3,500,000				
Interest					
Other					
Due from Federal, State and other governmental units					
Due from other funds	2,298,790				
Total assets	\$ 5,809,324	959,246	64,066	78,522	153,810
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 407,457	388,708			
Accrued payroll			469		
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds					
Advances payable to other funds					
Deferred revenue	3,437,201				
Retainage payable					
Other liabilities					
Total liabilities	3,844,658	388,708	469	-	-
Fund balances					
Reserved for encumbrances					
Reserved for grant programs					
Reserved for debt service					
Reserved for employee benefits	1,964,666				
Unreserved					
Designated for capital projects					
Undesignated		570,538	63,597	78,522	153,810
Total fund balances	1,964,666	570,538	63,597	78,522	153,810
	\$ 5,809,324	959,246	64,066	78,522	153,810

COMBINING BALANCE SHEET

November 30, 2010

	Special Revenue				
	Arrestee's Medical Care	Children's Waiting Room Fee	Detention Variance Fee	GIS Recorder	GIS Data Processing
ASSETS					
Cash					
Demand deposits	\$ 231,208	363,665	319,921	400,408	
Certificates of deposit				500,000	200,000
Investments					
Receivables					
Taxes					
Interest					
Other					
Due from Federal, State and other governmental units					
Due from other funds					
Total assets	<u>\$ 231,208</u>	<u>363,665</u>	<u>319,921</u>	<u>900,408</u>	<u>200,000</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$	15,449		4,102	143,023
Accrued payroll				2,909	52,731
Accrued compensated absences - current					7,200
Due to Federal, State and other governmental units			52,830		
Due to other funds					232,615
Advances payable to other funds					
Deferred revenue					
Retainage payable					
Other liabilities					
Total liabilities	<u>-</u>	<u>15,449</u>	<u>52,830</u>	<u>7,011</u>	<u>435,569</u>
Fund balances					
Reserved for encumbrances					
Reserved for grant programs					
Reserved for debt service					
Reserved for employee benefits					
Unreserved					
Designated for capital projects					
Undesignated	231,208	348,216	267,091	893,397	(235,569)
Total fund balances	<u>231,208</u>	<u>348,216</u>	<u>267,091</u>	<u>893,397</u>	<u>(235,569)</u>
	<u>\$ 231,208</u>	<u>363,665</u>	<u>319,921</u>	<u>900,408</u>	<u>200,000</u>

COMBINING BALANCE SHEET

November 30, 2010

	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	\$	84,735	192,060	299,545	390,175
Certificates of deposit			200,000	800,000	
Investments					
Receivables					
Taxes					
Interest					
Other					
Due from Federal, State and other governmental units					
Due from other funds					
Total assets	\$ -	84,735	392,060	1,099,545	390,175
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$	38,891	122,227		2,129
Accrued payroll			79,960		6,336
Accrued compensated absences - current			5,725		
Due to Federal, State and other governmental units		8,845	740		45
Due to other funds			1,276,231		1,133
Advances payable to other funds					
Deferred revenue					
Retainage payable					
Other liabilities				823,556	
Total liabilities	-	47,736	1,484,883	823,556	9,643
Fund balances					
Reserved for encumbrances			50,799		
Reserved for grant programs					
Reserved for debt service					
Reserved for employee benefits					
Unreserved					
Designated for capital projects					
Undesignated		36,999	(1,143,622)	275,989	380,532
Total fund balances	-	36,999	(1,092,823)	275,989	380,532
	\$ -	84,735	392,060	1,099,545	390,175

COMBINING BALANCE SHEET

November 30, 2010

	Special Revenue				
	Sheriff's Police Vehicle	Rental Housing Support Program	OEM Community Education and Voluntary Outreach	Convalescent Center Foundation Funded Projects	Coroner's Fee
ASSETS					
Cash					
Demand deposits	\$ 36,613	383,947	2,833	4,567	39,143
Certificates of deposit					
Investments					
Receivables					
Taxes					
Interest					
Other					
Due from Federal, State and other governmental units					
Due from other funds					
Total assets	<u>\$ 36,613</u>	<u>383,947</u>	<u>2,833</u>	<u>4,567</u>	<u>39,143</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 10,918		770	1,158	
Accrued payroll		1,462			24,568
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	<u>10,918</u>	<u>1,462</u>	<u>770</u>	<u>1,158</u>	<u>24,568</u>
Fund balances					
Reserved for encumbrances					
Reserved for grant programs					
Reserved for debt service					
Reserved for employee benefits					
Unreserved					
Designated for capital projects					
Undesignated	25,695	382,485	2,063	3,409	14,575
Total fund balances	<u>25,695</u>	<u>382,485</u>	<u>2,063</u>	<u>3,409</u>	<u>14,575</u>
	<u>\$ 36,613</u>	<u>383,947</u>	<u>2,833</u>	<u>4,567</u>	<u>39,143</u>

COMBINING BALANCE SHEET

November 30, 2010

	Special Revenue				
	Circuit Clerk Operations and Administration	Youth Home	Drug Court and MICAP	Highway Motor Fuel Tax	Animal Control Act
ASSETS					
Cash					
Demand deposits	\$ 460,675		281,368	2,889,758	551,557
Certificates of deposit				5,175,000	700,000
Investments					
Receivables					
Taxes		1,900,000			
Interest					
Other					
Due from Federal, State and other governmental units		203,631		595,317	
Due from other funds					
Total assets	<u>\$ 460,675</u>	<u>2,103,631</u>	<u>281,368</u>	<u>8,660,075</u>	<u>1,251,557</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 19,090	39,585	24,729	4,270	54,851
Accrued payroll		108,732	14,004		50,091
Accrued compensated absences - current					
Due to Federal, State and other governmental units		299		239,704	802
Due to other funds		1,607,163	16,046		110,097
Advances payable to other funds					
Deferred revenue		1,865,537			
Retainage payable				180,000	
Other liabilities					
Total liabilities	<u>19,090</u>	<u>3,621,316</u>	<u>54,779</u>	<u>423,974</u>	<u>215,841</u>
Fund balances					
Reserved for encumbrances				5,690,873	
Reserved for grant programs					
Reserved for debt service					
Reserved for employee benefits					
Unreserved					
Designated for capital projects					
Undesignated	441,585	(1,517,685)	226,589	2,545,228	1,035,716
Total fund balances	<u>441,585</u>	<u>(1,517,685)</u>	<u>226,589</u>	<u>8,236,101</u>	<u>1,035,716</u>
	<u>\$ 460,675</u>	<u>2,103,631</u>	<u>281,368</u>	<u>8,660,075</u>	<u>1,251,557</u>

COMBINING BALANCE SHEET

November 30, 2010

	Special Revenue				
	Law Library	Probation Services	Tax Sale Automation	Recorder Document Storage	Court Automation
ASSETS					
Cash					
Demand deposits	\$ 497,130	1,586,499	515,058	400,471	630,116
Certificates of deposit	700,000	1,400,000	200,000		
Investments					
Receivables					
Taxes					
Interest					
Other					
Due from Federal, State and other governmental units					
Due from other funds		302,579			
Total assets	<u>\$ 1,197,130</u>	<u>3,289,078</u>	<u>715,058</u>	<u>400,471</u>	<u>630,116</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 13,048	68,028	13,814	91,927	120,482
Accrued payroll	7,673		1,433	10,935	
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds	32,492	8,229			
Advances payable to other funds					
Deferred revenue					
Retainage payable					
Other liabilities					
Total liabilities	<u>53,213</u>	<u>76,257</u>	<u>15,247</u>	<u>102,862</u>	<u>120,482</u>
Fund balances					
Reserved for encumbrances					
Reserved for grant programs					
Reserved for debt service					
Reserved for employee benefits					
Unreserved					
Designated for capital projects					
Undesignated	1,143,917	3,212,821	699,811	297,609	509,634
Total fund balances	<u>1,143,917</u>	<u>3,212,821</u>	<u>699,811</u>	<u>297,609</u>	<u>509,634</u>
	<u>\$ 1,197,130</u>	<u>3,289,078</u>	<u>715,058</u>	<u>400,471</u>	<u>630,116</u>

COMBINING BALANCE SHEET

November 30, 2010

	Special Revenue				
	Environment Related Public Works Project	Environmental Education Issue	Highway Impact Fee	Township Project Reimbursement	Wetland Mitigation
ASSETS					
Cash					
Demand deposits	\$ 289,899	486	3,662,269	807,723	4,208,845
Certificates of deposit			3,450,000		11,150,000
Investments					
Receivables					
Taxes					
Interest					
Other					
Due from Federal, State and other governmental units					
Due from other funds					
Total assets	<u>\$ 289,899</u>	<u>486</u>	<u>7,112,269</u>	<u>807,723</u>	<u>15,358,845</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$		27,408	352,589	211
Accrued payroll					
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds					87,200
Advances payable to other funds					
Deferred revenue					
Retainage payable					
Other liabilities					
Total liabilities	<u>-</u>	<u>-</u>	<u>27,408</u>	<u>352,589</u>	<u>87,411</u>
Fund balances					
Reserved for encumbrances			443,956		1,005,163
Reserved for grant programs					
Reserved for debt service					
Reserved for employee benefits					
Unreserved					
Designated for capital projects					
Undesignated	289,899	486	6,640,905	455,134	14,266,271
Total fund balances	<u>289,899</u>	<u>486</u>	<u>7,084,861</u>	<u>455,134</u>	<u>15,271,434</u>
	<u>\$ 289,899</u>	<u>486</u>	<u>7,112,269</u>	<u>807,723</u>	<u>15,358,845</u>

COMBINING BALANCE SHEET

November 30, 2010

ASSETS	Special Revenue				
	Child Support Maintenance	Federal Drug S.A. 1417	State Funds S.A. 1418	Housing Authority - Family Self-Sufficiency	U.S. Department of Justice
Cash					
Demand deposits	\$ 264,816	92,384	310,728	66,648	102,742
Certificates of deposit					
Investments					
Receivables					
Taxes					
Interest					
Other	21,993				
Due from Federal, State and other governmental units				7,180	40,127
Due from other funds					
Total assets	\$ 286,809	92,384	310,728	73,828	142,869
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$			895	83,975
Accrued payroll				3,646	178
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	-	-	-	4,541	84,153
Fund balances					
Reserved for encumbrances					
Reserved for grant programs				69,287	58,716
Reserved for debt service					
Reserved for employee benefits					
Unreserved					
Designated for capital projects					
Undesignated	286,809	92,384	310,728		
Total fund balances	286,809	92,384	310,728	69,287	58,716
	\$ 286,809	92,384	310,728	73,828	142,869

COMBINING BALANCE SHEET

November 30, 2010

	Special Revenue				
	Com Ed Rate Relief Program	Models For Change Initiative	Convalescent Center Foundation Grant	Lighting Upgrade Project Grant	Family Violence Coordinating Council
ASSETS					
Cash					
Demand deposits	\$ 4,752	87,883			2,438
Certificates of deposit					
Investments					
Receivables					
Taxes					
Interest					
Other			521		
Due from Federal, State and other governmental units		48,202			
Due from other funds					
Total assets	\$ 4,752	136,085	521	-	2,438
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 767	12,714	40		813
Accrued payroll	3,870		258		
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds			223		
Advances payable to other funds					
Deferred revenue	115				1,625
Retainage payable					
Other liabilities					
Total liabilities	4,752	12,714	521	-	2,438
Fund balances					
Reserved for encumbrances					
Reserved for grant programs		123,371			
Reserved for debt service					
Reserved for employee benefits					
Unreserved					
Designated for capital projects					
Undesignated					
Total fund balances	-	123,371	-	-	-
Total fund balances	\$ 4,752	136,085	521	-	2,438

COMBINING BALANCE SHEET

November 30, 2010

	Special Revenue				
	Illinois Motor Vehicles BATTLE	Tobacco Enforcement Program	Illinois Department of Veterans' Affairs Medical Assistance	Convalescent Center Illinois Arts Council Grant	Prince Crossing and Woodland Subdivision Project
ASSETS					
Cash					
Demand deposits	\$ 133,427	5,844			
Certificates of deposit					
Investments					
Receivables					
Taxes					
Interest					
Other					
Due from Federal, State and other governmental units					42,094
Due from other funds					
Total assets	\$ 133,427	5,844	-	-	42,094
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 6,382	234			42,094
Accrued payroll		265			
Accrued compensated absences - current					
Due to Federal, State and other governmental units	21,841				
Due to other funds	46,419				
Advances payable to other funds					
Deferred revenue	15,244	5,345			
Retainage payable					
Other liabilities					
Total liabilities	89,886	5,844	-	-	42,094
Fund balances					
Reserved for encumbrances					
Reserved for grant programs	43,541				
Reserved for debt service					
Reserved for employee benefits					
Unreserved					
Designated for capital projects					
Undesignated					
Total fund balances	43,541	-	-	-	-
	\$ 133,427	5,844	-	-	42,094

COMBINING BALANCE SHEET

November 30, 2010

	Special Revenue				
	Department of Human Services	State Board of Elections Help America Vote Act	HRSA Convalescent Center, College of DuPage Health Education Center	Transportation Research and Analysis Computing Center	Naperville Home Accessibility
ASSETS					
Cash					
Demand deposits	\$ 38,392				6,005
Certificates of deposit					
Investments					
Receivables					
Taxes					
Interest					
Other					
Due from Federal, State and other governmental units	19,232	60,137		131,990	
Due from other funds					
Total assets	<u>\$ 57,624</u>	<u>60,137</u>	<u>-</u>	<u>131,990</u>	<u>6,005</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 20,834	3,199			
Accrued payroll	6,042				
Accrued compensated absences - current					
Due to Federal, State and other governmental units	996			31,990	
Due to other funds		56,938		100,000	
Advances payable to other funds					
Deferred revenue	17,245				
Retainage payable					
Other liabilities					
Total liabilities	<u>45,117</u>	<u>60,137</u>	<u>-</u>	<u>131,990</u>	<u>-</u>
Fund balances					
Reserved for encumbrances					
Reserved for grant programs	12,507				6,005
Reserved for debt service					
Reserved for employee benefits					
Unreserved					
Designated for capital projects					
Undesignated					
Total fund balances	<u>12,507</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,005</u>
	<u>\$ 57,624</u>	<u>60,137</u>	<u>-</u>	<u>131,990</u>	<u>6,005</u>

COMBINING BALANCE SHEET

November 30, 2010

	Special Revenue				
	FEMA Cooperating Technical Partnership	Energy Efficiency and Conservation Block Grant	FTA Job Access and Reverse Commute Program	Naperville Weatherization Grant	National Children's Alliance Program
ASSETS					
Cash					
Demand deposits	\$				
Certificates of deposit					
Investments					
Receivables					
Taxes					
Interest					
Other					
Due from Federal, State and other governmental units	652,656	1,217,125	16,673	18,172	5,000
Due from other funds					
Total assets	<u>\$ 652,656</u>	<u>1,217,125</u>	<u>16,673</u>	<u>18,172</u>	<u>5,000</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 73,894	837,655		1,135	
Accrued payroll		2,701			
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds	578,762	285,419	16,673	17,037	5,000
Advances payable to other funds					
Deferred revenue	652,656	256,299			
Retainage payable		91,350			
Other liabilities					
Total liabilities	<u>1,305,312</u>	<u>1,473,424</u>	<u>16,673</u>	<u>18,172</u>	<u>5,000</u>
Fund balances					
Reserved for encumbrances					
Reserved for grant programs					
Reserved for debt service					
Reserved for employee benefits					
Unreserved					
Designated for capital projects					
Undesignated	(652,656)	(256,299)			
Total fund balances	<u>(652,656)</u>	<u>(256,299)</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 652,656</u>	<u>1,217,125</u>	<u>16,673</u>	<u>18,172</u>	<u>5,000</u>

DUPAGE COUNTY, ILLINOIS

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COMBINING BALANCE SHEET

November 30, 2010

	Special Revenue				
	DuPage River Restoration Grant	Illinois Emergency Management Agency	Illinois Attorney General's Office - Violent Crime Victims Assistance	Illinois Department of Commerce and Economic Opportunity	Community Development Act
ASSETS					
Cash	\$				
Demand deposits					37,519
Certificates of deposit					
Investments					
Receivables					
Taxes					
Interest					
Other				2,176	
Due from Federal, State and other governmental units	951,313	93,601	21,465	762,989	9,304,881
Due from other funds				8,725	
Total assets	\$ 951,313	93,601	21,465	773,890	9,342,400
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 567,457	73,451		416,106	733,063
Accrued payroll			3,016	113,710	26,163
Accrued compensated absences - current				1,867	3,407
Due to Federal, State and other governmental units				596	309,549
Due to other funds	296,328	22,168	18,449	139,399	519
Advances payable to other funds					
Deferred revenue	344,891	72,542		4,251	7,890,394
Retainage payable	87,528				
Other liabilities					
Total liabilities	1,296,204	168,161	21,465	675,929	8,963,095
Fund balances					
Reserved for encumbrances					
Reserved for grant programs				97,961	379,305
Reserved for debt service					
Reserved for employee benefits					
Unreserved					
Designated for capital projects					
Undesignated	(344,891)	(74,560)			
Total fund balances	(344,891)	(74,560)	-	97,961	379,305
	\$ 951,313	93,601	21,465	773,890	9,342,400

COMBINING BALANCE SHEET

November 30, 2010

	Special Revenue				
	HUD Supportive Housing Grant	HUD Neighborhood Stabilization Program	HUD Homeless Management Information System	Area Agency on Aging	Illinois Department of Healthcare and Family Services
ASSETS					
Cash					
Demand deposits	\$	1,088			123,410
Certificates of deposit					
Investments					
Receivables					
Taxes					
Interest					
Other					
Due from Federal, State and other governmental units	2,406	89,356	95,337	922,546	190,401
Due from other funds					
Total assets	\$ 2,406	90,444	95,337	922,546	313,811
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 473	2,180	76,525	43,200	277,158
Accrued payroll	1,933	1,481	2,780	92,352	39,152
Accrued compensated absences - current					
Due to Federal, State and other governmental units					9,665
Due to other funds		520	16,032	679,348	3,984
Advances payable to other funds					
Deferred revenue				99,005	8,800
Retainage payable					
Other liabilities					
Total liabilities	2,406	4,181	95,337	913,905	338,759
Fund balances					
Reserved for encumbrances					
Reserved for grant programs		86,263		8,641	
Reserved for debt service					
Reserved for employee benefits					
Unreserved					
Designated for capital projects					
Undesignated					(24,948)
Total fund balances	-	86,263	-	8,641	(24,948)
	\$ 2,406	90,444	95,337	922,546	313,811

COMBINING BALANCE SHEET

November 30, 2010

	Special Revenue		
	Children's Advocacy Services	Illinois Criminal Justice Information Authority	Special Revenue Total
ASSETS			
Cash			
Demand deposits	\$		35,980,970
Certificates of deposit			24,475,000
Investments			
Receivables			
Taxes			24,048,042
Interest			895
Other			24,690
Due from Federal, State and other governmental units	45,592	83,798	15,621,221
Due from other funds		6,023	5,733,446
Total assets	<u>\$ 45,592</u>	<u>89,821</u>	<u>105,884,264</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$	11,291	7,124,422
Accrued payroll	4,952	13,440	966,316
Accrued compensated absences - current			26,647
Due to Federal, State and other governmental units			767,850
Due to other funds	40,640	58,804	7,533,540
Advances payable to other funds			
Deferred revenue		7,279	32,969,329
Retainage payable			434,839
Other liabilities			823,556
Total liabilities	<u>45,592</u>	<u>90,814</u>	<u>50,646,499</u>
Fund balances			
Reserved for encumbrances			8,313,017
Reserved for grant programs			885,597
Reserved for debt service			
Reserved for employee benefits			9,287,859
Unreserved			
Designated for capital projects			
Undesignated		(993)	36,751,292
Total fund balances	<u>-</u>	<u>(993)</u>	<u>55,237,765</u>
	<u>\$ 45,592</u>	<u>89,821</u>	<u>105,884,264</u>

COMBINING BALANCE SHEET

November 30, 2010

	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	\$ 991,442	657,380	944,724	1,497,852	1,214,350
Certificates of deposit					
Investments					
Receivables					
Taxes	822,230			198,486	
Interest					
Other					
Due from Federal, State and other governmental units					
Due from other funds					
Total assets	<u>\$ 1,813,672</u>	<u>657,380</u>	<u>944,724</u>	<u>1,696,338</u>	<u>1,214,350</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	813,905			47,829	
Retainage payable					
Other liabilities					
Total liabilities	<u>813,905</u>	<u>-</u>	<u>-</u>	<u>47,829</u>	<u>-</u>
Fund balances					
Reserved for encumbrances					
Reserved for grant programs					
Reserved for debt service	999,767	657,380	944,724	1,648,509	1,214,350
Reserved for employee benefits					
Unreserved					
Designated for capital projects					
Undesignated					
Total fund balances	<u>999,767</u>	<u>657,380</u>	<u>944,724</u>	<u>1,648,509</u>	<u>1,214,350</u>
	<u>\$ 1,813,672</u>	<u>657,380</u>	<u>944,724</u>	<u>1,696,338</u>	<u>1,214,350</u>

COMBINING BALANCE SHEET

November 30, 2010

	Debt Service			
	2001 Transportation Revenue Bonds	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	\$	2,227,229	3,207,063	1,125,697
Certificates of deposit				
Investments	6,180,734			
Receivables				
Taxes				317,283
Interest				
Other				
Due from Federal, State and other governmental units	531,896			
Due from other funds				
Total assets	<u>\$ 6,712,630</u>	<u>2,227,229</u>	<u>3,207,063</u>	<u>1,442,980</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				126,039
Retainage payable				
Other liabilities				
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>126,039</u>
Fund balances				
Reserved for encumbrances				
Reserved for grant programs				
Reserved for debt service	6,712,630	2,227,229	3,207,063	1,316,941
Reserved for employee benefits				
Unreserved				
Designated for capital projects				
Undesignated				
Total fund balances	<u>6,712,630</u>	<u>2,227,229</u>	<u>3,207,063</u>	<u>1,316,941</u>
	<u>\$ 6,712,630</u>	<u>2,227,229</u>	<u>3,207,063</u>	<u>1,442,980</u>

COMBINING BALANCE SHEET

November 30, 2010

	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		469,899	12,342,427
Certificates of deposit				
Investments	7,749,977	2,698,007		16,628,718
Receivables				
Taxes		3,752,721		5,090,720
Interest				
Other				
Due from Federal, State and other governmental units	369,011			900,907
Due from other funds				
Total assets	<u>\$ 8,125,779</u>	<u>6,450,728</u>	<u>469,899</u>	<u>34,962,772</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		3,686,010		4,673,783
Retainage payable				
Other liabilities				
Total liabilities	<u>-</u>	<u>3,686,010</u>	<u>-</u>	<u>4,673,783</u>
Fund balances				
Reserved for encumbrances				
Reserved for grant programs				
Reserved for debt service	8,125,779	2,764,718	469,899	30,288,989
Reserved for employee benefits				
Unreserved				
Designated for capital projects				
Undesignated				
Total fund balances	<u>8,125,779</u>	<u>2,764,718</u>	<u>469,899</u>	<u>30,288,989</u>
	<u>\$ 8,125,779</u>	<u>6,450,728</u>	<u>469,899</u>	<u>34,962,772</u>

COMBINING BALANCE SHEET

November 30, 2010

	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	\$ 219,524	23,931	512,032	787,045	16,113
Certificates of deposit					
Investments					
Receivables					
Taxes		24,307			
Interest					
Other					
Due from Federal, State and other governmental units					
Due from other funds					
Total assets	\$ 219,524	48,238	512,032	787,045	16,113
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 33,750		100,075	85,640	
Accrued payroll					
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds					
Advances payable to other funds		22,540			
Deferred revenue		23,715			
Retainage payable	4,237			10,670	
Other liabilities					
Total liabilities	37,987	46,255	100,075	96,310	-
Fund balances					
Reserved for encumbrances	165,424			254,891	
Reserved for grant programs					
Reserved for debt service					
Reserved for employee benefits					
Unreserved					
Designated for capital projects	16,113	1,983	411,957	435,844	16,113
Undesignated					
Total fund balances	181,537	1,983	411,957	690,735	16,113
	\$ 219,524	48,238	512,032	787,045	16,113

COMBINING BALANCE SHEET

November 30, 2010

	Capital Projects				Capital Projects Total
	2006 Courthouse Bond Project	County Capital Improvement, Repair, or Replacement	Special Service Area #34 Hobson Valley	Children's Center Facility Construction	
ASSETS					
Cash					
Demand deposits	\$			300,069	1,858,714
Certificates of deposit					
Investments					
Receivable:					
Taxes					24,307
Interest					
Other					
Due from Federal, State and other governmental units					
Due from other funds					
Total assets	\$	-	-	300,069	1,883,021
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$			53,061	272,526
Accrued payroll					
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds					
Advances payable to other funds					22,540
Deferred revenue					23,715
Retainage payable					14,907
Other liabilities					
Total liabilities		-	-	53,061	333,688
Fund balances					
Reserved for encumbrances				135,215	555,530
Reserved for grant programs					
Reserved for debt service					
Reserved for employee benefits					
Unreserved					
Designated for capital projects				111,793	993,803
Undesignated					
Total fund balances		-	-	247,008	1,549,333
	\$	-	-	300,069	1,883,021

DUPAGE COUNTY, ILLINOIS

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COMBINING BALANCE SHEET

November 30, 2010

	<u>Total Nonmajor Governmental Funds</u>
ASSETS	
Cash	
Demand deposits	\$ 50,182,111
Certificates of deposit	24,475,000
Investments	16,628,718
Receivable:	
Taxes	29,163,069
Interest	895
Other	24,690
Due from Federal, State and other governmental units	16,522,128
Due from other funds	<u>5,733,446</u>
Total assets	<u>142,730,057</u>
 LIABILITIES AND FUND BALANCES	
Liabilities	
Accounts payable	7,396,948
Accrued payroll	966,316
Accrued compensated absences - current	26,647
Due to Federal, State and other governmental units	767,850
Due to other funds	7,533,540
Advances payable to other funds	22,540
Deferred revenue	37,666,827
Retainage payable	449,746
Other liabilities	<u>823,556</u>
Total liabilities	<u>55,653,970</u>
 Fund balances	
Reserved for encumbrances	8,868,547
Reserved for grant programs	885,597
Reserved for debt service	30,288,989
Reserved for employee benefits	9,287,859
Unreserved	
Designated for capital projects	993,803
Undesignated reported in special revenue funds	<u>36,751,292</u>
Total fund balances	<u>87,076,087</u>
	<u>\$ 142,730,057</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2010

	Special Revenue				
	Health Department IMRF	Health Department FICA	Health Department Contingency	Stormwater Drainage	Illinois Municipal Retirement
Revenues					
Taxes					
Property	\$ 2,420,852	2,146,545		8,530,402	5,186,832
Sales					
Other					
Intergovernmental				180,865	434,557
Court fees and fines					
Fees, licenses and permits				378,165	
Charges for services					
Investment income	8,803	7,194	1,977	18,455	2,583
Miscellaneous				123,757	
Total revenues	2,429,655	2,153,739	1,977	9,231,644	5,623,972
Expenditures					
Current					
General government					13,459,122
Health and public safety	2,311,610	1,997,524			
Highways, streets and bridges					
Public services					
Judicial					
Conservation and recreation					
Public works				5,912,137	
Total current expenditures	2,311,610	1,997,524	-	5,912,137	13,459,122
Capital outlays				285,185	
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	2,311,610	1,997,524	-	6,197,322	13,459,122
Excess (deficiency) of revenues over expenditures	118,045	156,215	1,977	3,034,322	(7,835,150)
Other financing sources (uses)					
Transfers in				3,000,000	8,210,000
Transfers out				(7,349,000)	
Total other financing sources (uses)	-	-	-	(4,349,000)	8,210,000
Net change in fund balance	118,045	156,215	1,977	(1,314,678)	374,850
Fund balance					
December 1	2,886,053	2,392,276	582,253	6,671,537	1,395,754
November 30	\$ 3,004,098	2,548,491	584,230	5,356,859	1,770,604

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2010

	Special Revenue				
	Social Security	Court Document Storage	Welfare Fraud Forfeiture	Crime Laboratory	County Clerk Document Storage
Revenues					
Taxes					
Property	\$ 3,515,034				
Sales					
Other					
Intergovernmental					
Court fees and fines		2,672,596			
Fees, licenses and permits				39,558	36,234
Charges for services					
Investment income	1,577	2,222	228	297	523
Miscellaneous					
Total revenues	3,516,611	2,674,818	228	39,855	36,757
Expenditures					
Current					
General government	6,995,729				23,517
Health and public safety				24,955	
Highways, streets and bridges					
Public services			2,554		
Judicial		2,503,780			
Conservation and recreation					
Public works					
Total current expenditures	6,995,729	2,503,780	2,554	24,955	23,517
Capital outlays		146,519		16,721	
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	6,995,729	2,650,299	2,554	41,676	23,517
Excess (deficiency) of revenues over expenditures	(3,479,118)	24,519	(2,326)	(1,821)	13,240
Other financing sources (uses)					
Transfers in	3,813,325				
Transfers out					
Total other financing sources (uses)	3,813,325	-	-	-	-
Net change in fund balance	334,207	24,519	(2,326)	(1,821)	13,240
Fund balance					
December 1	1,630,459	546,019	65,923	80,343	140,570
November 30	\$ 1,964,666	570,538	63,597	78,522	153,810

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2010

	<u>Special Revenue</u>				
	Arrestee's Medical Cost	Children's Waiting Room Fee	Detention Variance Fee	GIS Recorder	GIS Data Processing
Revenues					
Taxes					
Property	\$				
Sales					
Other					
Intergovernmental					
Court fees and fines					
Fees, licenses and permits	56,970	137,499	18,760	165,294	2,219,712
Charges for services					
Investment income	683	1,149	1,313	5,654	2,169
Miscellaneous				3,759	
Total revenues	<u>57,653</u>	<u>138,648</u>	<u>20,073</u>	<u>174,707</u>	<u>2,221,881</u>
Expenditures					
Current					
General government				143,332	2,763,914
Health and public safety	904				
Highways, streets and bridges					
Public services					
Judicial		79,392			
Conservation and recreation					
Public works			17,058		
Total current expenditures	<u>904</u>	<u>79,392</u>	<u>17,058</u>	<u>143,332</u>	<u>2,763,914</u>
Capital outlays			110,772		51,875
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	<u>904</u>	<u>79,392</u>	<u>127,830</u>	<u>143,332</u>	<u>2,815,789</u>
Excess (deficiency) of revenues over expenditures	<u>56,749</u>	<u>59,256</u>	<u>(107,757)</u>	<u>31,375</u>	<u>(593,908)</u>
Other financing sources (uses)					
Transfers in					
Transfers out					
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>56,749</u>	<u>59,256</u>	<u>(107,757)</u>	<u>31,375</u>	<u>(593,908)</u>
Fund balance					
December 1	<u>174,459</u>	<u>288,960</u>	<u>374,848</u>	<u>862,022</u>	<u>358,339</u>
November 30	<u>\$ 231,208</u>	<u>348,216</u>	<u>267,091</u>	<u>893,397</u>	<u>(235,569)</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2010

	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			317,143		
Court fees and fines					
Fees, licenses and permits			1,466,519		367,856
Charges for services		82,485	440		
Investment income		281	2,546	4,455	1,059
Miscellaneous			14,159		1,665
Total revenues	-	82,766	1,800,807	4,455	370,580
Expenditures					
Current					
General government					
Health and public safety	25	114,447			
Highways, streets and bridges					
Public services			3,032,519		
Judicial					229,082
Conservation and recreation					
Public works					
Total current expenditures	25	114,447	3,032,519	-	229,082
Capital outlays					
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	25	114,447	3,032,519	-	229,082
Excess (deficiency) of revenues over expenditures	(25)	(31,681)	(1,231,712)	4,455	141,498
Other financing sources (uses)					
Transfers in			600,000		
Transfers out					
Total other financing sources (uses)	-	-	600,000	-	-
Net change in fund balance	(25)	(31,681)	(631,712)	4,455	141,498
Fund balance					
December 1	25	68,680	(461,111)	271,534	239,034
November 30	\$ -	36,999	(1,092,823)	275,989	380,532

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2010

	Special Revenue				
	Sheriff's Police Vehicle	Rental Housing Support Program	OEM Community Education and Voluntary Outreach	Covalescent Center Foundation Funded Projects	Coroner's Fee
Revenues					
Taxes					
Property	\$				
Sales					
Other					
Intergovernmental					
Court fees and fines					
Fees, licenses and permits	40,865				48,562
Charges for services			23,060		
Investment income	289	1,233		58	13
Miscellaneous				40,957	
Total revenues	41,154	1,233	23,060	41,015	48,575
Expenditures					
Current					
General government			20,997		34,000
Health and public safety	120,272				
Highways, streets and bridges					
Public services		31,821			
Judicial					
Conservation and recreation					
Public works					
Total current expenditures	120,272	31,821	20,997	-	34,000
Capital outlays				37,606	
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	120,272	31,821	20,997	37,606	34,000
Excess (deficiency) of revenues over expenditures	(79,118)	(30,588)	2,063	3,409	14,575
Other financing sources (uses)					
Transfers in		73,817			
Transfers out					
Total other financing sources (uses)	-	73,817	-	-	-
Net change in fund balance	(79,118)	43,229	2,063	3,409	14,575
Fund balance					
December 1	104,813	339,256			
November 30	\$ 25,695	382,485	2,063	3,409	14,575

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2010

	Special Revenue				
	Circuit Clerk Operations and Administration	Youth Home	Drug Court and MICAP	Highway Motor Fuel Tax	Animal Control Act
Revenues					
Taxes					
Property	\$	1,928,986			
Sales					
Other				1,821,272	
Intergovernmental		887,801		5,240,385	
Court fees and fines	334,659		475,980		
Fees, licenses and permits					1,428,478
Charges for services					156,122
Investment income	1,452	77	1,345	56,733	5,089
Miscellaneous		50,195			27,633
Total revenues	336,111	2,867,059	477,325	7,118,390	1,617,322
Expenditures					
Current					
General government					1,702,505
Health and public safety					
Highways, streets and bridges				166,624	
Public services					
Judicial	183,656	3,520,439	656,016		
Conservation and recreation					
Public works					
Total current expenditures	183,656	3,520,439	656,016	166,624	1,702,505
Capital outlays	69,566			10,965,579	61,162
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	253,222	3,520,439	656,016	11,132,203	1,763,667
Excess (deficiency) of revenues over expenditures	82,889	(653,380)	(178,691)	(4,013,813)	(146,345)
Other financing sources (uses)					
Transfers in		200,000			
Transfers out					
Total other financing sources (uses)	-	200,000	-	-	-
Net change in fund balance	82,889	(453,380)	(178,691)	(4,013,813)	(146,345)
Fund balance					
December 1	358,696	(1,064,305)	405,280	12,249,914	1,182,061
November 30	\$ 441,585	(1,517,685)	226,589	8,236,101	1,035,716

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2010

	Special Revenue				
	Law Library	Probation Services	Tax Sale Automation	Recorder Document Storage	Court Automation
Revenues					
Taxes					
Property	\$				
Sales					
Other					
Intergovernmental					
Court fees and fines					2,648,330
Fees, licenses and permits	588,567	703,748	130,260	515,241	
Charges for services	10,291				
Investment income	4,782	15,488	3,068	1,546	1,438
Miscellaneous		219,139	58,011		
Total revenues	603,640	938,375	191,339	516,787	2,649,768
Expenditures					
Current					
General government			64,807	648,532	
Health and public safety					
Highways, streets and bridges					
Public services					
Judicial	468,231	812,730			1,800,971
Conservation and recreation					
Public works					
Total current expenditures	468,231	812,730	64,807	648,532	1,800,971
Capital outlays		47,120			482,309
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	468,231	859,850	64,807	648,532	2,283,280
Excess (deficiency) of revenues over expenditures	135,409	78,525	126,532	(131,745)	366,488
Other financing sources (uses)					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	135,409	78,525	126,532	(131,745)	366,488
Fund balance					
December 1	1,008,508	3,134,296	573,279	429,354	143,146
November 30	\$ 1,143,917	3,212,821	699,811	297,609	509,634

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2010

	Special Revenue				
	Environment Related Public Works Project	Environmental Education Issues	Highway Impact Fees	Township Project Reimbursement	Wetland Mitigation
Revenues					
Taxes					
Property	\$				
Sales					
Other					
Intergovernmental				1,529,622	
Court fees and fines					
Fees, licenses and permits			409,268		206,579
Charges for services					
Investment income	1,007	1	29,211		75,554
Miscellaneous					
Total revenues	1,007	1	438,479	1,529,622	282,133
Expenditures					
Current					
General government				182,649	
Health and public safety					
Highways, streets and bridges			37,452		
Public services					
Judicial					
Conservation and recreation					
Public works					140,261
Total current expenditures	-	-	37,452	182,649	140,261
Capital outlays			119,793	874,773	16,603
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	-	-	157,245	1,057,422	156,864
Excess (deficiency) of revenues over expenditures	1,007	1	281,234	472,200	125,269
Other financing sources (uses)					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	1,007	1	281,234	472,200	125,269
Fund balance					
December 1	288,892	485	6,803,627	(17,066)	15,146,165
November 30	\$ 289,899	486	7,084,861	455,134	15,271,434

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2010

	Special Revenue				
	Child Support Maintenance	Federal Drug S.A. 1417	State Funds S.A. 1418	Housing Authority - Family Self-Sufficiency	U.S. Department of Justice
Revenues					
Taxes					
Property	\$				
Sales					
Other					
Intergovernmental				99,522	407,622
Court fees and fines		14,578	89,012		
Fees, licenses and permits	325,675				
Charges for services					
Investment income	431			257	
Miscellaneous	13,955				
Total revenues	340,061	14,578	89,012	99,779	407,622
Expenditures					
Current					
General government					
Health and public safety					286,192
Highways, streets and bridges					
Public services				105,977	
Judicial	195,439	2,427	82,602		
Conservation and recreation					
Public works					
Total current expenditures	195,439	2,427	82,602	105,977	286,192
Capital outlays					726,482
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	195,439	2,427	82,602	105,977	1,012,674
Excess (deficiency) of revenues over expenditures	144,622	12,151	6,410	(6,198)	(605,052)
Other financing sources (uses)					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	144,622	12,151	6,410	(6,198)	(605,052)
Fund balance					
December 1	142,187	80,233	304,318	75,485	663,768
November 30	\$ 286,809	92,384	310,728	69,287	58,716

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2010

	Special Revenue				
	Com Ed Rate Relief Program	Models For Change Initiative	Convalescent Center Foundation Grant	Lighting Upgrade Project Grant	Family Violence Coordinating Council
Revenues					
Taxes					
Property	\$				
Sales					
Other					
Intergovernmental			521		19,838
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income					
Miscellaneous	22,540	48,202		24,275	
Total revenues	22,540	48,202	521	24,275	19,838
Expenditures					
Current					
General government				24,275	
Health and public safety		163,020	6,387		
Highways, streets and bridges					
Public services	30,935				
Judicial					19,838
Conservation and recreation					
Public works					
Total current expenditures	30,935	163,020	6,387	24,275	19,838
Capital outlays					
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	30,935	163,020	6,387	24,275	19,838
Excess (deficiency) of revenues over expenditures	(8,395)	(114,818)	(5,866)	-	-
Other financing sources (uses)					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	(8,395)	(114,818)	(5,866)	-	-
Fund balance					
December 1	8,395	238,189	5,866		
November 30	\$ -	123,371	-	-	-

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2010

	Special Revenue				
	Illinois Motor Vehicle BATTLE	Tobacco Enforcement Program	Illinois Department of Veterans' Affairs Medical Assistance	Convalescent Center Illinois Arts Council Grant	Prince Crossing and Woodland Subdivision Project
Revenues					
Taxes					
Property	\$				
Sales					
Other					
Intergovernmental	423,355	265		1,840	42,094
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income	555				
Miscellaneous	5,163				
Total revenues	429,073	265	-	1,840	42,094
Expenditures					
Current					
General government					
Health and public safety	425,123	3,863	3,424		
Highways, streets and bridges					
Public services				1,840	
Judicial					
Conservation and recreation					
Public works					42,094
Total current expenditures	425,123	3,863	3,424	1,840	42,094
Capital outlays					
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	425,123	3,863	3,424	1,840	42,094
Excess (deficiency) of revenues over expenditures	3,950	(3,598)	(3,424)	-	-
Other financing sources (uses)					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	3,950	(3,598)	(3,424)	-	-
Fund balance					
December 1	39,591	3,598	3,424		
November 30	\$ 43,541	-	-	-	-

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2010

	Special Revenue				
	Department of Human Services	State Board of Elections Help America Vote Act	HRSA Convalescent Center, College of DuPage Health Education Center Program	Transportation Research and Analysis Computing Center	Naperville Home Accessibility
Revenues					
Taxes					
Property	\$				
Sales					
Other					
Intergovernmental	549,314	121,956	73,227	220,000	
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income	21				
Miscellaneous	22,025			57,000	
Total revenues	571,360	121,956	73,227	277,000	-
Expenditures					
Current					
General government					
Health and public safety					
Highways, streets and bridges					
Public services	574,279	107,021		277,000	4,701
Judicial					
Conservation and recreation					
Public works					
Total current expenditures	574,279	107,021	-	277,000	4,701
Capital outlays		14,935	73,227		
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	574,279	121,956	73,227	277,000	4,701
Excess (deficiency) of revenues over expenditures	(2,919)	-	-	-	(4,701)
Other financing sources (uses)					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	(2,919)	-	-	-	(4,701)
Fund balance					
December 1	15,426				10,706
November 30	\$ 12,507	-	-	-	6,005

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2010

	Special Revenue				
	FEMA Cooperating Technical Partnership	Energy Efficiency and Conservation Block Grant	FTA Job Access and Reverse Commute Program	Naperville Weatherization Grant	National Children's Alliance Program
Revenues					
Taxes					
Property	\$				
Sales					
Other					
Intergovernmental	97,826	2,227,425	95,260	13,172	10,000
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income					
Miscellaneous					
Total revenues	97,826	2,227,425	95,260	13,172	10,000
Expenditures					
Current					
General government					
Health and public safety	750,482		95,260		
Highways, streets and bridges					
Public services				23,966	
Judicial					10,000
Conservation and recreation		142,861			
Public works					
Total current expenditures	750,482	142,861	95,260	23,966	10,000
Capital outlays		2,340,863			
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	750,482	2,483,724	95,260	23,966	10,000
Excess (deficiency) of revenues over expenditures	(652,656)	(256,299)	-	(10,794)	-
Other financing sources (uses)					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	(652,656)	(256,299)	-	(10,794)	-
Fund balance					
December 1				10,794	
November 30	\$ (652,656)	(256,299)	-	-	-

DUPAGE COUNTY, ILLINOIS

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COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2010

	Special Revenue				
	DuPage River Restoration Grant	Illinois Emergency Management Agency	Illinois Attorney General's Office - Violent Crime Victims Assistance	Illinois Department of Commerce and Economic Opportunity	Community Development Act
Revenues					
Taxes					
Property	\$				
Sales					
Other					
Intergovernmental	1,179,470	404,136	47,565	12,228,628	6,511,443
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income				900	
Miscellaneous				73,387	926,580
Total revenues	1,179,470	404,136	47,565	12,302,915	7,438,023
Expenditures					
Current					
General government					
Health and public safety		406,502			
Highways, streets and bridges					
Public services				12,739,514	7,229,424
Judicial			51,029		
Conservation and recreation	212,985				
Public works					
Total current expenditures	212,985	406,502	51,029	12,739,514	7,229,424
Capital outlays	1,320,870	72,194		408,364	
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	1,533,855	478,696	51,029	13,147,878	7,229,424
Excess (deficiency) of revenues over expenditures	(354,385)	(74,560)	(3,464)	(844,963)	208,599
Other financing sources (uses)					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	(354,385)	(74,560)	(3,464)	(844,963)	208,599
Fund balance					
December 1	9,494		3,464	942,924	170,706
November 30	\$ (344,891)	(74,560)	-	97,961	379,305

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2010

	Special Revenue				
	HUD Supportive Housing Grant	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	33,390	2,226,643	822,013	2,664,284	6,440,657
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income					
Miscellaneous		510,148	8,115	212,553	4,300
Total revenues	33,390	2,736,791	830,128	2,876,837	6,444,957
Expenditures					
Current					
General government					
Health and public safety					
Highways, streets and bridges					
Public services	33,390	2,736,791	830,128	3,004,059	6,665,570
Judicial					
Conservation and recreation					
Public works					
Total current expenditures	33,390	2,736,791	830,128	3,004,059	6,665,570
Capital outlays					
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	33,390	2,736,791	830,128	3,004,059	6,665,570
Excess (deficiency) of revenues over expenditures	-	-	-	(127,222)	(220,613)
Other financing sources (uses)					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	-	-	-	(127,222)	(220,613)
Fund balance					
December 1		86,263		135,863	195,665
November 30	\$ -	86,263	-	8,641	(24,948)

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2010

	Special Revenue		
	Children's Advocacy Services	Illinois Criminal Justice Information Authority	Special Revenue Total
Revenues			
Taxes			
Property	\$		23,728,651
Sales			1,821,272
Other			45,941,632
Intergovernmental	67,218	322,575	6,235,155
Court fees and fines			9,283,810
Fees, licenses and permits			272,398
Charges for services			263,716
Investment income			2,509,007
Miscellaneous		41,489	
Total revenues	67,218	364,064	90,055,641
Expenditures			
Current			
General government			26,063,379
Health and public safety		367,075	7,077,065
Highways, streets and bridges			204,076
Public services	67,218		37,498,707
Judicial			10,615,632
Conservation and recreation			355,846
Public works			6,111,550
Total current expenditures	67,218	367,075	87,926,255
Capital outlays		46,998	18,289,516
Debt service			
Principal			
Interest			
Fiscal agent fees			
Total expenditures	67,218	414,073	106,215,771
Excess (deficiency) of revenues over expenditures	-	(50,009)	(16,160,130)
Other financing sources (uses)			
Transfers in			15,897,142
Transfers out			(7,349,000)
Total other financing sources (uses)	-	-	8,548,142
Net change in fund balance	-	(50,009)	(7,611,988)
Fund balance			
December 1		49,016	62,849,753
November 30	\$ -	(993)	55,237,765

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2010

	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	\$ 677,696				
Sales				1,208,942	
Other					
Intergovernmental					
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income	28	3,017	4,335	5,282	3,933
Miscellaneous					
Total revenues	677,724	3,017	4,335	1,214,224	3,933
Expenditures					
Current					
General government	51,349				
Health and public safety					
Highways, streets and bridges					
Public services					
Judicial					
Conservation and recreation					
Public works					
Total current expenditures	51,349	-	-	-	-
Capital outlays					
Debt service					
Principal	355,000			890,000	1,115,000
Interest	344,275	1,302,840	1,872,920	399,319	117,408
Fiscal agent fees	2,350			500	350
Total expenditures	752,974	1,302,840	1,872,920	1,289,819	1,232,758
Excess (deficiency) of revenues over expenditures	(75,250)	(1,299,823)	(1,868,585)	(75,595)	(1,228,825)
Other financing sources (uses)					
Transfers in	162,082	1,300,000	1,870,000		1,252,000
Transfers out					
Total other financing sources (uses)	162,082	1,300,000	1,870,000	-	1,252,000
Net change in fund balance	86,832	177	1,415	(75,595)	23,175
Fund balance					
December 1	912,935	657,203	943,309	1,724,104	1,191,175
November 30	\$ 999,767	657,380	944,724	1,648,509	1,214,350

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2010

	Debt Service			
	2001 Transportation Revenue Bonds	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				845,267
Other				
Intergovernmental	6,383,154			
Court fees and fines				
Fees, licenses and permits				
Charges for services				
Investment income		7,312	10,520	3,518
Miscellaneous				
Total revenues	6,383,154	7,312	10,520	848,785
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	5,730,000	1,960,000	2,815,000	85,000
Interest	490,325	373,250	536,875	698,815
Fiscal agent fees		350	350	350
Total expenditures	6,220,325	2,333,600	3,352,225	784,165
Excess (deficiency) of revenues over expenditures	162,829	(2,326,288)	(3,341,705)	64,620
Other financing sources (uses)				
Transfers in		2,373,750	3,421,000	
Transfers out				
Total other financing sources (uses)	-	2,373,750	3,421,000	-
Net change in fund balance	162,829	47,462	79,295	64,620
Fund balance				
December 1	6,549,801	2,179,767	3,127,768	1,252,321
November 30	\$ 6,712,630	2,227,229	3,207,063	1,316,941

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2010

	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	\$	3,728,644		4,406,340
Sales				2,054,209
Other				
Intergovernmental	4,428,137			10,811,291
Court fees and fines				
Fees, licenses and permits				
Charges for services				
Investment income	11,254		1,980	51,179
Miscellaneous				
Total revenues	4,439,391	3,728,644	1,980	17,323,019
Expenditures				
Current				
General government				51,349
Health and public safety				
Highways, streets and bridges				
Public services				
Judicial				
Conservation and recreation				
Public works				
Total current expenditures	-	-	-	51,349
Capital outlays				
Debt service				
Principal	235,000	1,200,000	120,000	14,505,000
Interest	4,187,544	2,455,210	685,262	13,464,043
Fiscal agent fees				4,250
Total expenditures	4,422,544	3,655,210	805,262	28,024,642
Excess (deficiency) of revenues over expenditures	16,847	73,434	(803,282)	(10,701,623)
Other financing sources (uses)				
Transfers in			806,000	11,184,832
Transfers out				-
Total other financing sources (uses)	-	-	806,000	11,184,832
Net change in fund balance	16,847	73,434	2,718	483,209
Fund balance				
December 1	8,108,932	2,691,284	467,181	29,805,780
November 30	\$ 8,125,779	2,764,718	469,899	30,288,989

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2010

	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	\$	23,955			
Sales					
Other					
Intergovernmental					
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income	815	1	3,696	3,511	55
Miscellaneous				423,398	
Total revenues	815	23,956	3,696	426,909	55
Expenditures					
Current					
General government					
Health and public safety					
Highways, streets and bridges					
Public services					
Judicial					
Conservation and recreation					
Public works		2,287	193,308	283,421	
Total current expenditures	-	2,287	193,308	283,421	-
Capital outlays	56,098		593,159	233,006	
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	56,098	2,287	786,467	516,427	-
Excess (deficiency) of revenues over expenditures	(55,283)	21,669	(782,771)	(89,518)	55
Other financing sources (uses)					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	(55,283)	21,669	(782,771)	(89,518)	55
Fund balance					
December 1	236,820	(19,686)	1,194,728	780,253	16,058
November 30	\$ 181,537	1,983	411,957	690,735	16,113

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2010

	Capital Projects				Capital Projects Total
	2006 Courthouse Bond Project	County Capital Improvement, Repair, or Replacement	Special Service Area #34 Hobson Valley	Children's Center Facility Construction	
Revenues					
Taxes					
Property	\$				23,955
Sales					
Other					
Intergovernmental					
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income				69	8,147
Miscellaneous					423,398
Total revenues	-	-	-	69	455,500
Expenditures					
Current					
General government					
Health and public safety					
Highways, streets and bridges					
Public services					
Judicial					
Conservation and recreation					
Public works	3,250				482,266
Total current expenditures	3,250	-	-	-	482,266
Capital outlays	24,561			53,061	959,885
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	27,811	-	-	53,061	1,442,151
Excess (deficiency) of revenues over expenditures	(27,811)	-	-	(52,992)	(986,651)
Other financing sources (uses)					
Transfers in				300,000	300,000
Transfers out		(125,375)	(162,082)		(287,457)
Total other financing sources (uses)	-	(125,375)	(162,082)	300,000	12,543
Net change in fund balance	(27,811)	(125,375)	(162,082)	247,008	(974,108)
Fund balance					
December 1	27,811	125,375	162,082		2,523,441
November 30	\$ -	-	-	247,008	1,549,333

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2010

	Total Nonmajor Governmental Funds
Revenues	
Taxes	
Property	\$ 28,158,946
Sales	2,054,209
Other	1,821,272
Intergovernmental	56,752,923
Court fees and fines	6,235,155
Fees, licenses and permit	9,283,810
Charges for services	272,398
Investment income	323,042
Miscellaneous	2,932,405
Total revenues	<u>107,834,160</u>
Expenditures	
Current	
General government	26,114,728
Health and public safety	7,077,065
Highways, streets and bridges	204,076
Public services	37,498,707
Judicial	10,615,632
Conservation and recreation	355,846
Public works	6,593,816
Total current expenditures	<u>88,459,870</u>
Capital outlays	19,249,401
Debt service	
Principal	14,505,000
Interest	13,464,043
Fiscal agent fees	4,250
Total expenditures	<u>135,682,564</u>
Excess (deficiency) of revenues over expenditures	<u>(27,848,404)</u>
Other financing sources (uses)	
Transfers in	27,381,974
Transfers out	<u>(7,636,457)</u>
Total other financing sources (uses)	<u>19,745,517</u>
Net change in fund balance	(8,102,887)
Fund balance	
December 1, as restated	<u>95,178,974</u>
November 30	<u>\$ 87,076,087</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

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BALANCE SHEET

GENERAL FUND

November 30, 2010

With comparative amounts at November 30, 2009

	2010	2009
ASSETS		
Cash		
Demand deposits	27,341,234	23,503,740
Certificates of deposit	17,650,000	24,950,000
Investments	5,105,426	
Receivables		
Taxes	23,399,660	23,171,259
Interest	60,466	43,201
Other	278,090	559,298
Due from Federal, State and other governmental units	24,575,965	21,793,313
Due from other funds	6,326,485	4,339,664
Advances receivable from other funds	22,540	43,968
Other assets	276,192	113,628
	\$ 105,036,058	98,518,071
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 4,003,742	3,594,309
Accrued payroll	4,326,793	3,957,057
Accrued compensated absences	257,519	229,973
Due to Federal, State and other governmental units	240,595	491,680
Due to other funds	2,257,666	2,317,040
Deferred revenue	32,551,968	30,786,996
Retainage payable	33,561	42,797
Other liabilities	55,438	88,395
	43,727,282	41,508,247
Fund balance		
Reserved for encumbrances	1,345,656	793,537
Reserved for advances receivable from other funds	22,540	43,968
Unreserved:		
Designated for strategic account	4,000,000	4,000,000
Unreserved and undesignated	55,940,580	52,172,319
	61,308,776	57,009,824
	\$ 105,036,058	98,518,071

DUPAGE COUNTY, ILLINOIS

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

GENERAL FUND

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
Revenues				
Taxes	\$ 105,393,272	98,717,490	(6,675,782)	96,626,783
Intergovernmental	15,099,516	14,130,570	(968,946)	15,243,637
Court fees, fines and forfeitures	34,486,696	35,355,157	868,461	34,585,681
Fees, licenses and permits	11,284,587	9,179,877	(2,104,710)	9,821,113
Charges for services	1,683,364	1,688,089	4,725	1,312,584
Investment income	1,458,868	811,915	(646,953)	907,568
Miscellaneous	2,241,267	1,533,977	(707,290)	1,449,096
Insurance reimbursement	141,675	132,925	(8,750)	239,776
Total revenues	171,789,245	161,550,000	(10,239,245)	160,186,238
Expenditures				
Current				
General government	55,000,739	50,054,811	4,945,928	48,716,592
Health and public safety	42,734,793	42,324,876	409,917	42,522,634
Public services	5,205,069	4,502,692	702,377	5,075,377
Judicial	35,301,369	33,843,378	1,457,991	33,534,347
Educational services	849,272	847,927	1,345	837,943
Public works	670,000	303,082	366,918	353,875
Total current expenditures	139,761,242	131,876,766	7,884,476	131,040,768
Capital outlays	5,094,690	2,828,765	2,265,925	3,675,537
Total expenditures	144,855,932	134,705,531	10,150,401	134,716,305
Excess of revenues over expenditures	26,933,313	26,844,469	(88,844)	25,469,933

DUPAGE COUNTY, ILLINOIS

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

GENERAL FUND

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
Other financing sources (uses)				
Transfers in				
Capital Projects				
County Capital Improvement		125,375	125,375	
Transfers out				
Special Revenues				
Stormwater Drainage	(3,000,000)	(3,000,000)		(3,041,000)
Historical Museum				(81,072)
Youth Home	(450,000)	(200,000)	250,000	
Rental Housing Support	(86,600)	(73,817)	12,783	(343,561)
Economic Development	(1,500,000)	(600,000)	900,000	(1,500,000)
State Board of Elections Help America Vote Act				(6,725)
IMRF	(8,218,880)	(8,210,000)	8,880	(6,328,880)
Social Security	(3,813,325)	(3,813,325)		(3,194,782)
Capital Projects				
County Capital Improvement				(7,500,000)
Children's Center Facility Construction	(300,000)	(300,000)		
Debt Service				
2001 Certificate of Indebtedness				(360,511)
Jail Expansion Project				
1993 General Obligation Bonds (Alt. Rev. Source) - Jail Project	(1,300,000)	(1,300,000)		(1,280,000)
2002 General Obligation Bonds (Alt. Rev. Source) - Jail Project	(2,373,750)	(2,373,750)		(2,330,000)
Enterprise Fund				
Convalescent Center	(2,750,000)	(2,550,000)	200,000	(2,400,000)
Internal Service				
Liability Insurance	(750,000)	(250,000)	500,000	(400,000)
Total other financing sources (uses)	(24,542,555)	(22,545,517)	1,997,038	(28,766,531)
Net change in fund balance	2,390,758	4,298,952	1,908,194	(3,296,598)
Fund balance				
December 1	57,009,824	57,009,824		60,306,422
November 30	\$ 59,400,582	61,308,776	1,908,194	57,009,824

DUPAGE COUNTY, ILLINOIS

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SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY SOURCE

GENERAL FUND

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
Revenues				
Taxes				
Property taxes	\$ 23,143,000	22,762,794	(380,206)	22,843,148
Retailers occupation tax	5,467,209	4,645,316	(821,893)	4,690,274
County-wide sales tax	33,747,759	31,602,392	(2,145,367)	30,359,835
RTA sales tax	43,035,304	39,706,988	(3,328,316)	38,733,526
Total taxes	105,393,272	98,717,490	(6,675,782)	96,626,783
Intergovernmental				
State income tax	8,621,524	6,922,677	(1,698,847)	7,143,977
Personal property replacement taxes	3,000,000	2,895,908	(104,092)	2,685,804
DuPage Water Commission proceeds				450,000
Other state reimbursement	1,672,056	2,185,333	513,277	3,126,907
Other federal reimbursement	640,748	522,464	(118,284)	606,923
Other governmental agency reimbursement	1,165,188	1,604,188	439,000	1,230,026
Total intergovernmental	15,099,516	14,130,570	(968,946)	15,243,637
Court fees, fines and forfeitures				
Court fees and forfeitures	21,334,000	21,207,940	(126,060)	21,956,542
Security fees	2,150,000	1,434,463	(715,537)	1,320,892
County Sheriff fees	1,859,800	2,061,890	202,090	1,899,458
State's Attorney				
Fees	713,000	848,924	135,924	816,807
Fines	2,913,000	2,811,014	(101,986)	2,837,886
Work release program	165,700	154,354	(11,346)	154,097
S.W.A.P. program	13,000	90,634	77,634	36,834
Penalty on delinquent taxes	5,338,196	6,745,938	1,407,742	5,563,165
Total court fees, fines and forfeitures	34,486,696	35,355,157	868,461	34,585,681

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

GENERAL FUND

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
Revenues (Cont.)				
Fees, licenses and permits				
Fees				
Circuit Court probation	112,500	52,850	(59,650)	95,763
DUI evaluation program	900,000	794,392	(105,608)	847,032
Fees for telecommunication	1,200,000	831,962	(368,038)	1,140,101
County Clerk fees	10,000	17,664	7,664	13,441
County Coroner	35,325	19,390	(15,935)	35,091
County Treasurer	1,013,500	738,931	(274,569)	1,003,597
Recorder of deeds	3,100,098	2,922,733	(177,365)	3,041,698
Psychological services	176,760	220,075	43,315	190,971
OTB mutual fees	800,000	373,788	(426,212)	557,720
Bond processing fees	235,000	190,574	(44,426)	215,690
Rental housing support fees	87,029	73,817	(13,212)	77,560
Family Center	106,000	119,456	13,456	108,238
Board of Elections Commissioners Fees	15,000	8,332	(6,668)	11,829
Licenses and permits				
County Clerk licenses	680,000	648,264	(31,736)	801,681
Liquor licenses	145,000	144,950	(50)	58,600
Transfer stamps	2,668,375	2,022,699	(645,676)	1,622,101
Total fees, licenses and permits	11,284,587	9,179,877	(2,104,710)	9,821,113
Charges for services				
Information Technology	207,956	146,165	(61,791)	168,964
Facilities Management	575,238	486,417	(88,821)	487,385
Personnel	247,465	120,853	(126,612)	134,384
Finance	439,157	833,077	393,920	510,158
Other cost reimbursements	213,548	101,577	(111,971)	11,693
Total charges for services	1,683,364	1,688,089	4,725	1,312,584
Investment income	1,458,868	811,915	(646,953)	907,568
Miscellaneous	2,241,267	1,533,977	(707,290)	1,449,096
Insurance reimbursement and settlements	141,675	132,925	(8,750)	239,776
Total revenues	\$ 171,789,245	161,550,000	(10,239,245)	160,186,238

DUPAGE COUNTY, ILLINOIS

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SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY DEPARTMENT

GENERAL FUND

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
Revenues				
<u>COUNTY BOARD</u>				
Property taxes	\$ 23,143,000	22,762,794	(380,206)	22,843,148
Retailers occupation tax - County share	5,467,209	4,645,316	(821,893)	4,690,274
County-wide sales tax	33,747,759	31,602,392	(2,145,367)	30,359,835
RTA sales tax	43,035,304	39,706,988	(3,328,316)	38,733,526
State income tax - County share	8,621,524	6,922,677	(1,698,847)	7,143,977
Personal property replacement taxes	3,000,000	2,895,908	(104,092)	2,685,804
Interest	946,868	328,796	(618,072)	479,709
Penalty on delinquent taxes	5,338,196	6,745,938	1,407,742	5,563,165
Fees for telecommunication	1,200,000	831,962	(368,038)	1,140,101
OTB mutual fees	800,000	373,788	(426,212)	557,720
DuPage Water Commission proceeds				450,000
Other	212,000	902,873	690,873	348,168
Total County Board	125,511,860	117,719,432	(7,792,428)	114,995,427
<u>PUBLIC WORKS DRAINAGE</u>				
Miscellaneous		2,751	2,751	
<u>CLERK OF THE CIRCUIT COURT</u>				
Court fees	19,741,000	19,812,581	71,581	20,514,173
Bond forfeitures	950,000	921,146	(28,854)	937,528
Court system maintenance fees	542,500	411,772	(130,728)	412,916
Security fees	2,150,000	1,434,463	(715,537)	1,320,892
Interest	510,000	170,180	(339,820)	388,334
Other	1,000	4,950	3,950	500
Total Clerk of the Circuit Court	23,894,500	22,755,092	(1,139,408)	23,574,343
<u>CIRCUIT COURT</u>				
Drug Court fees	500		(500)	
Other miscellaneous fees	500	560	60	(22,309)
Interpreter reimbursement		(12,913)	(12,913)	12,809
State violent offender reimbursement	15,000		(15,000)	11,444
Total Circuit Court	16,000	(12,353)	(28,353)	1,944
<u>PUBLIC DEFENDER</u>				
State salary reimbursement	96,222	112,283	16,061	111,424
<u>JURY COMMISSION</u>				
Miscellaneous	205		(205)	

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

GENERAL FUND

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
Revenues (Cont.)				
<u>COUNTY SHERIFF</u>				
Fees	1,849,800	2,061,890	212,090	1,899,458
Reimbursements				
Township patrol	391,981	396,281	4,300	398,840
State battle grant funds	110,000	125,895	15,895	100,716
Glenbard High School duty	76,207	60,966	(15,241)	91,448
University of Illinois training		699,803	699,803	
Detail duty	600,000	386,370	(213,630)	570,732
Federal marshal overtime	10,000	17,199	7,199	25,476
Immigrant and Customs	10,000	23,000	13,000	14,998
Federal Bureau of Investigation overtime	2,500	2,012	(488)	1,803
Other	61,000	34,596	(26,404)	42,048
Total County Sheriff	3,111,488	3,808,012	696,524	3,145,519
<u>COUNTY JAIL</u>				
Work release program fees	165,700	154,354	(11,346)	154,097
Bond processing fees	235,000	190,574	(44,426)	215,690
S.W.A.P. program fees	13,000	90,634	77,634	36,834
Arrestees' medical cost reimbursement	200,000	2,988	(197,012)	3,054
Social Security reimbursement	12,000	13,200	1,200	16,400
Insurance reimbursement	31,684		(31,684)	
Professional services reimbursement				
Inmate account	15,000	16,131	1,131	13,040
Commissary and telephone account	360,066	334,622	(25,444)	412,766
Other	4,300	9,244	4,944	171
Total County Jail	1,036,750	811,747	(225,003)	852,052
<u>MERIT COMMISSION</u>				
Entrance Exam Admin Fee	10,000		(10,000)	
Miscellaneous	6,000	6,060	60	6,000
Total Merit Commission	16,000	6,060	(9,940)	6,000
<u>STATE'S ATTORNEY</u>				
Fees	453,000	608,385	155,385	545,108
Fines	2,913,000	2,811,014	(101,986)	2,837,886
Reimbursements				
State salary	144,677	214,143	69,466	132,621
State capital litigation	422	61,676	61,254	
State battle grant funds	82,500	84,960	2,460	84,960
Article 36	60,000	47,000	(13,000)	65,500
Child Support Enforcement Grant	300,000	188,688	(111,312)	235,507
Other	1,000	3,676	2,676	3,278
Total State's Attorney	3,954,599	4,019,542	64,943	3,904,860

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

GENERAL FUND

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
<u>Revenues (Cont.)</u>				
<u>STATE'S ATTORNEY - CHILDREN'S CENTER</u>				
Reimbursements	112,000	109,000	(3,000)	138,458
Advocacy Fees	200,000	193,539	(6,461)	206,199
Miscellaneous	250	104	(146)	645
Total State's Attorney - Children's Center	312,250	302,643	(9,607)	345,302
<u>COUNTY CORONER</u>				
Inquest, autopsies, estates and other fees	35,325	19,390	(15,935)	35,091
<u>OFFICE OF EMERGENCY MANAGEMENT</u>				
Federal salary reimbursement	162,564	169,365	6,801	165,728
Other reimbursements		19,848	19,848	
Other	901	17,620	16,719	
Total Office of Emergency Management	163,465	206,833	43,368	165,728
<u>CIRCUIT COURT PROBATION</u>				
Fees	72,000	52,290	(19,710)	62,797
Child care fees from parents	18,000	61,003	43,003	44,806
State salary reimbursement	1,100,000	1,366,100	266,100	2,133,523
State child care reimbursement	40,000		(40,000)	55,275
Other	3,200	5,387	2,187	1,890
Total Circuit Court Probation	1,233,200	1,484,780	251,580	2,298,291
<u>DUI EVALUATION PROGRAM</u>				
Fees	900,000	794,392	(105,608)	847,032
<u>COUNTY AUDITOR</u>				
Indirect cost reimbursement	3,817	8,058	4,241	312
Trustee salary reimbursement				785
Total County Auditor	3,817	8,058	4,241	1,097
<u>EDUCATIONAL SERVICES</u>				
Miscellaneous	274		(274)	
<u>SUPERVISOR OF ASSESSMENTS</u>				
State salary reimbursements	55,235	38,223	(17,012)	55,253
Other	2,000	4,506	2,506	1,872
Total Supervisor of Assessments	57,235	42,729	(14,506)	57,125

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

GENERAL FUND

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
Revenues (Cont.)				
<u>COUNTY CLERK</u>				
Licenses and fees	680,000	648,264	(31,736)	801,681
Interest	2,000	44,778	42,778	39,525
Sale of maps, plans and publications	10,000	17,664	7,664	13,441
Total County Clerk	692,000	710,706	18,706	854,647
<u>COUNTY TREASURER</u>				
Fees				
Inheritance tax	1,000,000	704,340	(295,660)	976,341
Other	13,500	17,495	3,995	12,515
Trustee salary reimbursement	12,000	16,543	4,543	11,157
Other	500	19,116	18,616	259,246
Total County Treasurer	1,026,000	757,494	(268,506)	1,259,259
<u>RENTAL HOUSING SUPPORT</u>				
Fees	87,029	73,817	(13,212)	77,560
<u>RECORDER OF DEEDS</u>				
Transfer stamp fees	2,668,375	2,022,699	(645,676)	1,622,101
Recording fees	2,855,098	2,641,183	(213,915)	2,736,444
Certified copies and filing fees	245,000	281,550	36,550	305,254
Other	23,193	15,564	(7,629)	16,312
Total Recorder of Deeds	5,791,666	4,960,996	(830,670)	4,680,111
<u>LIQUOR CONTROL COMMISSION</u>				
Liquor licenses	145,000	144,950	(50)	58,600
<u>HUMAN SERVICES</u>				
Other	71,000	44,642	(26,358)	132,011
<u>VETERANS ASSISTANCE COMMISSION PROGRAM</u>				
Other		9,825	9,825	206
<u>TAXI PROGRAM</u>				
Other	52,200	8,725	(43,475)	
<u>FACILITIES MANAGEMENT</u>				
Rents	16,749	15,375	(1,374)	15,212
Building maintenance service fees	270,316	(18,192)	(288,508)	57,725
Indirect cost reimbursements	288,173	489,234	201,061	414,448
Other	1,220	3,486	2,266	14,225
Total Facilities Management	576,458	489,903	(86,555)	501,610

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

GENERAL FUND

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
Revenues (Cont.)				
<u>INFORMATION TECHNOLOGY</u>				
Data processing service fees				
Non-County	145,538	131,443	(14,095)	129,971
County	62,418	14,722	(47,696)	38,993
Total Information Technology	207,956	146,165	(61,791)	168,964
<u>PERSONNEL</u>				
Indirect cost reimbursements	247,465	120,853	(126,612)	134,384
Other	1,868	7,903	6,035	9,090
Total Personnel	249,333	128,756	(120,577)	143,474
<u>CREDIT UNION</u>				
Salary reimbursement	150,294	148,713	(1,581)	148,597
<u>FINANCE</u>				
Reimbursement				
Indirect costs - grants	250,000	257,523	7,523	291,489
Indirect costs - other entities	189,157	575,554	386,397	219,623
Other	83,124	273,725	190,601	80,473
Total Finance	522,281	1,106,802	584,521	591,585
<u>CORPORATE FUND SPECIAL ACCOUNT</u>				
Indirect cost reimbursement	100,000	133,124	33,124	100,252
External auditor services reimbursement	10,000		(10,000)	
Other	1,268,353	2,006	(1,266,347)	12,751
Total Corporate Fund Special Account	1,378,353	135,130	(1,243,223)	113,003
<u>GENERAL FUND INSURANCE</u>				
Settlements and reimbursements	141,675	132,925	(8,750)	239,776
<u>PSYCHOLOGICAL SERVICES</u>				
Fees				
DUI	93,430	111,492	18,062	103,749
Domestic violence	83,330	108,583	25,253	87,222
Caring, coping and children	50		(50)	540
Total Psychological Services	176,810	220,075	43,265	191,511

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

GENERAL FUND

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
Revenues (Cont.)				
<u>FAMILY CENTER</u>				
Fees				
Online Fees	82,000	98,254	16,254	83,499
Caring, coping and children Peace Program	20,000	18,852	(1,148)	22,520
	4,000	2,350	(1,650)	2,219
Total Family Center	106,000	119,456	13,456	108,238
<u>BOARD OF ELECTION COMMISSIONERS</u>				
State reimbursements for judges	50,000	121,050	71,050	452,160
Other	22,000	8,479	(13,521)	123,691
Total Board of Election Commissioners	72,000	129,529	57,529	575,851
Total revenues	\$ 171,789,245	161,550,000	(10,239,245)	160,186,238

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION

GENERAL FUND

Year Ended November 30, 2010

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

	General Government		Health and Public Safety		Public Services	
	Budget	Actual	Budget	Actual	Budget	Actual
County Board	\$ 1,762,784	1,707,370				
Ethics Commission	11,200	4,109				
Public Works Drainage						
Clerk of the Circuit Court						
Circuit Court						
Public Defender						
Jury Commission						
County Sheriff			40,591,099	40,205,065		
Merit Commission	120,530	68,126				
State's Attorney						
State's Attorney Children Center						
County Coroner			1,289,481	1,285,803		
Office of Emergency Management			854,213	834,008		
Circuit Court Probation						
DUI Evaluation Program						
County Auditor	499,694	495,591				
Educational Service Region						
Supervisor of Assessments	1,189,439	867,134				
Board of Tax Review	147,304	146,825				
County Clerk	1,102,477	1,006,658				
County Treasurer	1,599,074	1,418,143				
Recorder of Deeds	1,337,604	1,319,393				
Liquor Control Commission	13,455	11,662				
Human Services					2,698,412	2,037,646
Veterans Assistance Program					368,873	368,809
Outside Agency Support					1,000,000	1,000,000
Taxi Program					52,200	35,972
Facilities Management	12,088,405	9,948,973				
Information Technology	5,350,879	4,781,211				
Personnel Department	1,477,906	1,389,317				
Personnel Department - Security	838,757	811,186				
Credit Union	156,673	145,805				
Finance Department	3,247,991	2,900,064				
Corporate Fund - Capital	541,742	510,088				
County Audit	268,720	263,270				
General Fund Insurance	11,768,730	11,460,745				
General Fund Special Accounts	6,237,347	5,836,174				
Psychological Services					885,109	859,793
Family Center					200,475	200,472
Board of Election Commissioners	5,240,028	4,962,967				
	<u>\$ 55,000,739</u>	<u>50,054,811</u>	<u>42,734,793</u>	<u>42,324,876</u>	<u>5,205,069</u>	<u>4,502,692</u>

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

GENERAL FUND

Year Ended November 30, 2010

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

	Judicial		Educational Services		Public Works	
	Budget	Actual	Budget	Actual	Budget	Actual
County Board	\$					
Ethics Commission						
Public Works Drainage					670,000	303,082
Clerk of the Circuit Court	8,995,205	8,699,542				
Circuit Court	2,060,969	2,004,542				
Public Defender	2,861,398	2,752,650				
Jury Commission	652,099	545,113				
County Sheriff						
Merit Commission						
State's Attorney	9,736,350	9,586,605				
State's Attorney Children Center	616,623	558,213				
County Coroner						
Office of Emergency Management						
Circuit Court Probation	9,640,043	9,032,688				
DUI Evaluation Program	738,682	664,025				
County Auditor						
Educational Service Region			849,272	847,927		
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						
Psychological Services						
Family Center						
Board of Election Commissioners						
	<u>\$ 35,301,369</u>	<u>33,843,378</u>	<u>849,272</u>	<u>847,927</u>	<u>670,000</u>	<u>303,082</u>

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

GENERAL FUND

Year Ended November 30, 2010

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

	Capital Outlay		Total		Variance with Budget Positive (Negative)	2009 Actual
	Budget	Actual	Budget	Actual		
County Board	\$		1,762,784	1,707,370	55,414	1,652,940
Ethics Commission			11,200	4,109	7,091	8,974
Public Works Drainage			670,000	303,082	366,918	353,875
Clerk of the Circuit Court			8,995,205	8,699,542	295,663	8,427,875
Circuit Court			2,060,969	2,004,542	56,427	1,970,123
Public Defender			2,861,398	2,752,650	108,748	2,681,840
Jury Commission			652,099	545,113	106,986	587,178
County Sheriff			40,591,099	40,205,065	386,034	40,555,091
Merit Commission			120,530	68,126	52,404	81,392
State's Attorney			9,736,350	9,586,605	149,745	9,476,143
State's Attorney Children Center			616,623	558,213	58,410	512,607
County Coroner			1,289,481	1,285,803	3,678	1,297,050
Office of Emergency Management			854,213	834,008	20,205	670,493
Circuit Court Probation			9,640,043	9,032,688	607,355	9,224,443
DUI Evaluation Program			738,682	664,025	74,657	654,138
County Auditor			499,694	495,591	4,103	477,247
Educational Service Region			849,272	847,927	1,345	837,943
Supervisor of Assessments			1,189,439	867,134	322,305	866,197
Board of Tax Review			147,304	146,825	479	147,570
County Clerk			1,102,477	1,006,658	95,819	956,847
County Treasurer			1,599,074	1,418,143	180,931	1,681,136
Recorder of Deeds			1,337,604	1,319,393	18,211	1,295,500
Liquor Control Commission			13,455	11,662	1,793	11,709
Human Services			2,698,412	2,037,646	660,766	2,639,265
Veterans Assistance Program			368,873	368,809	64	360,465
Outside Agency Support			1,000,000	1,000,000		1,014,000
Taxi Program			52,200	35,972	16,228	42,473
Facilities Management			12,088,405	9,948,973	2,139,432	10,389,477
Information Technology			5,350,879	4,781,211	569,668	4,371,738
Personnel Department			1,477,906	1,389,317	88,589	1,119,746
Personnel Department - Security			838,757	811,186	27,571	822,093
Credit Union			156,673	145,805	10,868	151,555
Finance Department			3,247,991	2,900,064	347,927	2,779,394
Corporate Fund - Capital	5,078,518	2,812,593	5,620,260	3,322,681	2,297,579	4,462,690
County Auditor			268,720	263,270	5,450	262,574
General Fund Insurance			11,768,730	11,460,745	307,985	11,100,717
General Fund Special Accounts			6,237,347	5,836,174	401,173	4,215,520
Psychological Services			885,109	859,793	25,316	823,246
Family Center			200,475	200,472	3	195,928
Board of Election Commissioners	16,172	16,172	5,256,200	4,979,139	277,061	5,537,113
	\$ 5,094,690	2,828,765	144,855,932	134,705,531	10,150,401	134,716,305

DUPAGE COUNTY, ILLINOIS

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SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY OBJECT

GENERAL FUND

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
Expenditures				
<u>COUNTY BOARD</u>				
Current				
Personnel	\$ 1,595,296	1,557,559	37,737	1,481,417
Commodities	9,000	5,899	3,101	4,310
Contractual	158,488	143,912	14,576	167,213
Total County Board	1,762,784	1,707,370	55,414	1,652,940
<u>ETHICS COMMISSION</u>				
Current				
Personnel	3,000	694	2,306	2,481
Contractual	8,200	3,415	4,785	6,493
Total Ethics Commission	11,200	4,109	7,091	8,974
<u>PUBLIC WORKS DRAINAGE</u>				
Current				
Personnel		3,533	(3,533)	
Commodities	5,400	18	5,382	1,614
Contractual	574,600	299,531	275,069	224,752
Total Current	580,000	303,082	276,918	226,366
Capital outlays	90,000		90,000	127,509
Total Public Works Drainage	670,000	303,082	366,918	353,875
<u>CLERK OF THE CIRCUIT COURT</u>				
Current				
Personnel	8,078,855	7,855,018	223,837	7,702,640
Commodities	196,300	191,873	4,427	80,822
Contractual	720,050	652,651	67,399	644,413
Total Clerk of the Circuit Court	8,995,205	8,699,542	295,663	8,427,875
<u>CIRCUIT COURT</u>				
Current				
Personnel	1,316,090	1,305,855	10,235	1,305,065
Commodities	76,378	71,783	4,595	73,017
Contractual	668,501	626,904	41,597	592,041
Total Circuit Court	2,060,969	2,004,542	56,427	1,970,123

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

GENERAL FUND

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
Expenditures (Cont.)				
<u>PUBLIC DEFENDER</u>				
Current				
Personnel	2,709,914	2,638,709	71,205	2,551,003
Commodities	40,240	36,072	4,168	40,899
Contractual	111,244	77,869	33,375	89,938
Total Public Defender	2,861,398	2,752,650	108,748	2,681,840
<u>JURY COMMISSION</u>				
Current				
Personnel	179,968	183,489	(3,521)	169,332
Commodities	63,007	32,671	30,336	39,341
Contractual	409,124	328,953	80,171	378,505
Total Jury Commission	652,099	545,113	106,986	587,178
<u>COUNTY SHERIFF</u>				
Current				
Personnel	36,513,401	36,542,808	(29,407)	36,329,220
Commodities	2,137,635	1,939,559	198,076	2,064,149
Contractual	1,940,063	1,722,698	217,365	2,161,722
Total County Sheriff	40,591,099	40,205,065	386,034	40,555,091
<u>MERIT COMMISSION</u>				
Current				
Personnel	22,910	18,675	4,235	28,290
Commodities	1,458	520	938	850
Contractual	96,162	48,931	47,231	52,252
Total Merit Commission	120,530	68,126	52,404	81,392
<u>STATE'S ATTORNEY</u>				
Current				
Personnel	8,910,137	8,830,566	79,571	8,769,238
Commodities	155,000	126,582	28,418	163,046
Contractual	671,213	629,457	41,756	543,859
Total State's Attorney	9,736,350	9,586,605	149,745	9,476,143
<u>STATE'S ATTORNEY CHILDREN'S CENTER</u>				
Current				
Personnel	531,228	477,490	53,738	438,910
Commodities	11,360	10,478	882	16,308
Contractual	74,035	70,245	3,790	57,389
Total State's Attorney Children's Center	616,623	558,213	58,410	512,607

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

GENERAL FUND

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
Expenditures (Cont.)				
<u>COUNTY CORONER</u>				
Current				
Personnel	1,048,980	1,047,767	1,213	1,048,630
Commodities	25,758	25,440	318	17,258
Contractual	214,743	212,596	2,147	231,162
Total County Coroner	1,289,481	1,285,803	3,678	1,297,050
<u>OFFICE OF EMERGENCY MANAGEMENT</u>				
Current				
Personnel	602,715	600,960	1,755	427,339
Commodities	35,030	22,446	12,584	14,759
Contractual	216,468	210,602	5,866	228,395
Total Office of Emergency Management	854,213	834,008	20,205	670,493
<u>CIRCUIT COURT PROBATION</u>				
Current				
Personnel	8,270,296	8,122,312	147,984	8,024,163
Commodities	94,700	83,399	11,301	119,951
Contractual	1,275,047	826,977	448,070	1,080,329
Total Circuit Court Probation	9,640,043	9,032,688	607,355	9,224,443
<u>DUI EVALUATION PROGRAM</u>				
Current				
Personnel	660,317	611,889	48,428	603,144
Commodities	45,456	34,188	11,268	39,481
Contractual	32,909	17,948	14,961	11,513
Total DUI Evaluation Program	738,682	664,025	74,657	654,138
<u>COUNTY AUDITOR</u>				
Current				
Personnel	482,645	482,778	(133)	463,612
Commodities	5,500	4,505	995	2,939
Contractual	11,549	8,308	3,241	10,696
Total County Auditor	499,694	495,591	4,103	477,247

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

GENERAL FUND

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
Expenditures (Cont.)				
<u>EDUCATIONAL SERVICE REGION</u>				
Current				
Personnel	629,313	630,736	(1,423)	632,667
Commodities	9,362	8,103	1,259	9,096
Contractual	210,597	209,088	1,509	196,180
Total Educational Service Region	849,272	847,927	1,345	837,943
<u>SUPERVISOR OF ASSESSMENTS</u>				
Current				
Personnel	778,394	734,931	43,463	739,249
Commodities	6,880	4,310	2,570	4,064
Contractual	404,165	127,893	276,272	122,884
Total Supervisor of Assessments	1,189,439	867,134	322,305	866,197
<u>BOARD OF TAX REVIEW</u>				
Current				
Personnel	138,929	138,604	325	139,528
Commodities	1,515	1,491	24	1,737
Contractual	6,860	6,730	130	6,305
Total Board of Tax Review	147,304	146,825	479	147,570
<u>COUNTY CLERK</u>				
Current				
Personnel	1,060,347	974,936	85,411	930,925
Commodities	25,000	20,176	4,824	16,231
Contractual	17,130	11,546	5,584	9,691
Total County Clerk	1,102,477	1,006,658	95,819	956,847
<u>COUNTY TREASURER</u>				
Current				
Personnel	1,296,136	1,144,559	151,577	1,156,448
Commodities	21,946	14,008	7,938	14,721
Contractual	280,992	259,576	21,416	509,967
Total County Treasurer	1,599,074	1,418,143	180,931	1,681,136

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

GENERAL FUND

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
<u>Expenditures (Cont.)</u>				
<u>RECORDER OF DEEDS</u>				
Current				
Personnel	1,214,673	1,197,258	17,415	1,171,708
Commodities	29,673	29,497	176	30,734
Contractual	93,258	92,638	620	93,058
Total Recorder of Deeds	1,337,604	1,319,393	18,211	1,295,500
<u>LIQUOR CONTROL COMMISSION</u>				
Current				
Personnel	11,695	11,662	33	11,709
Contractual	1,760		1,760	
Total Liquor Control Commission	13,455	11,662	1,793	11,709
<u>HUMAN SERVICES</u>				
Current				
Personnel	1,230,184	1,022,830	207,354	1,008,075
Commodities	5,886	5,842	44	5,697
Contractual	1,462,342	1,008,974	453,368	1,625,493
Total Human Services	2,698,412	2,037,646	660,766	2,639,265
<u>VETERANS ASSISTANCE COMMISSION PROGRAM</u>				
Current				
Personnel	131,681	131,681		126,080
Commodities	2,168	2,157	11	1,570
Contractual	235,024	234,971	53	232,815
Total Veterans Assistance Commission Program	368,873	368,809	64	360,465
<u>OUTSIDE AGENCY SUPPORT</u>				
Current				
Contractual	1,000,000	1,000,000		1,014,000
<u>TAXI PROGRAM</u>				
Current				
Contractual	52,200	35,972	16,228	42,473

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

GENERAL FUND

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
Expenditures (Cont.)				
<u>FACILITIES MANAGEMENT</u>				
Current				
Personnel	4,344,166	4,145,004	199,162	3,763,905
Commodities	1,299,757	923,496	376,261	926,153
Contractual	6,444,482	4,880,473	1,564,009	5,699,419
Total Facilities Management	12,088,405	9,948,973	2,139,432	10,389,477
<u>INFORMATION TECHNOLOGY</u>				
Current				
Personnel	2,658,365	2,530,082	128,283	2,410,303
Commodities	72,808	61,419	11,389	47,877
Contractual	2,619,706	2,189,710	429,996	1,913,558
Total Information Technology	5,350,879	4,781,211	569,668	4,371,738
<u>PERSONNEL DEPARTMENT</u>				
Current				
Personnel	1,059,841	1,035,952	23,889	956,394
Commodities	29,004	34,475	(5,471)	16,632
Contractual	389,061	318,890	70,171	146,720
Total Personnel Department	1,477,906	1,389,317	88,589	1,119,746
<u>PERSONNEL DEPARTMENT - SECURITY</u>				
Current				
Personnel	712,688	703,374	9,314	718,583
Commodities	36,369	35,652	717	30,656
Contractual	89,700	72,160	17,540	72,854
Total Personnel Department - Security	838,757	811,186	27,571	822,093
<u>CREDIT UNION</u>				
Current				
Personnel	156,673	145,805	10,868	151,555
<u>FINANCE DEPARTMENT</u>				
Current				
Personnel	2,022,645	1,979,483	43,162	1,954,085
Commodities	260,000	238,006	21,994	271,344
Contractual	965,346	682,575	282,771	553,965
Total Finance Department	3,247,991	2,900,064	347,927	2,779,394

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

GENERAL FUND

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
Expenditures (Cont.)				
<u>CORPORATE FUND - CAPITAL</u>				
Current				
Commodities	541,742	510,088	31,654	813,473
Capital outlays	5,078,518	2,812,593	2,265,925	3,649,217
Total Corporate Fund - Capital	5,620,260	3,322,681	2,297,579	4,462,690
<u>COUNTY AUDIT</u>				
Current				
Contractual	268,720	263,270	5,450	262,574
<u>GENERAL FUND INSURANCE</u>				
Current				
Personnel	11,423,719	11,415,734	7,985	10,759,012
Contractual	345,011	45,011	300,000	341,705
Total General Fund Insurance	11,768,730	11,460,745	307,985	11,100,717
<u>GENERAL FUND SPECIAL ACCOUNTS</u>				
Current				
Personnel	3,415,649	3,311,521	104,128	1,634,228
Commodities	611,832	623,730	(11,898)	548,616
Contractual	2,209,866	1,900,923	308,943	2,032,676
Total General Fund Special Accounts	6,237,347	5,836,174	401,173	4,215,520
<u>PSYCHOLOGICAL SERVICES</u>				
Current				
Personnel	787,978	771,514	16,464	737,122
Commodities	6,107	4,874	1,233	8,971
Contractual	91,024	83,405	7,619	77,153
Total Psychological Services	885,109	859,793	25,316	823,246
<u>FAMILY CENTER</u>				
Current				
Personnel	197,745	197,742	3	192,791
Commodities	1,000	1,000		900
Contractual	1,730	1,730		2,237
Total Family Center	200,475	200,472	3	195,928

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

GENERAL FUND

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
Expenditures (Cont.)				
<u>BOARD OF ELECTION</u>				
<u>COMMISSIONERS</u>				
Current				
Personnel	1,757,556	1,625,608	131,948	1,529,770
Commodities	150,809	149,245	1,564	553,356
Contractual	3,331,663	3,188,114	143,549	3,427,667
Total Current	5,240,028	4,962,967	277,061	5,510,793
Capital outlays	16,172	16,172		26,320
Total Board of Election Commissioners	5,256,200	4,979,139	277,061	5,537,113
Total expenditures	\$ 144,855,932	134,705,531	10,150,401	134,716,305

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.

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.

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.

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.

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 - 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.

OEM Community Education and Voluntary Outreach - This fund is used to account for the revenue and related expenditures for the Office of Homeland Security and Emergency Management's annual Advanced Weather Seminar and the quarterly meetings of the DuPage County Emergency Management Coordinators. Revenues are also used to support, encourage and recognize the OHSEM volunteers.

Convalescent Center Foundation Funded Projects - This fund is used to account for revenues from the Convalescent Center Foundation and related expenditures for Convalescent Center related projects or services.

Coroner's Fee Fund – 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.

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 - 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.

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.

Environment 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 - 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.

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.

ComEd 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.

Lighting Upgrade Project Grant - This fund is used to account for revenue and expenditure of grant funds received from the Illinois Clean Energy Community Foundation for energy saving lighting upgrades at the DuPage County Jail.

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 Court 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.

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.

Convalescent Center Illinois Arts Council Grant - This fund is used to account for revenue and expenditure of grant funds received from the Illinois Arts Council to be used to provide operating support for art therapy programming for a period of 12 months for the residents of the DuPage County Convalescent Center.

Prince Crossing and Woodland Subdivision Project - This fund is used to account for revenue and expenditure of funds from the Illinois Department of Transportation for the Prince Crossing Road/Woodland Subdivision project.

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.

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.

U.S. Department of Transportation 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.

DUPAGE COUNTY, ILLINOIS

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COMBINED SCHEDULE OF BALANCE SHEETS

SPECIAL REVENUE FUNDS

November 30, 2010

With comparative totals at November 30, 2009

	2010	2009
ASSETS		
Cash		
Demand deposits	\$ 55,544,537	65,756,810
Certificates of deposit	32,875,000	22,640,975
Receivables		
Taxes	37,285,713	37,186,654
Interest	3,118	8,952
Accounts	2,417,617	679,713
Other	24,690	1,861,234
Due from Federal, State and other governmental units	26,483,432	43,430,162
Due from other funds	5,974,167	4,033,806
Inventory	162,719	412,295
Other assets	19,579	18,355
	<u>\$ 160,790,572</u>	<u>176,028,956</u>
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 11,430,230	11,195,508
Accrued payroll	2,541,759	2,639,656
Accrued compensated absences - current	45,111	34,745
Due to Federal, State and other governmental units	833,131	2,232,807
Due to other funds	7,884,768	5,586,827
Deferred revenue	52,040,065	58,887,018
Retainage payable	626,466	638,614
Other liabilities	1,534,311	1,549,238
	<u>76,935,841</u>	<u>82,764,413</u>
Fund balances		
Reserved for encumbrances/other purposes	17,640,353	34,648,065
Unreserved and undesignated	66,214,378	58,616,478
	<u>83,854,731</u>	<u>93,264,543</u>
	<u>\$ 160,790,572</u>	<u>176,028,956</u>

DUPAGE COUNTY, ILLINOIS

D-2

COMBINED SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

SPECIAL REVENUE FUNDS

Year Ended November 30, 2010

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

	2010	2009
Revenues		
Taxes	\$ 57,932,159	57,635,319
Intergovernmental	62,140,372	69,039,933
Court fees and fines	6,235,155	6,076,601
Fees, licenses and permits	9,719,691	10,063,792
Charges for services	15,391,285	15,075,242
Investment income	370,462	629,081
Miscellaneous	3,296,549	3,491,728
Total revenues	<u>155,085,673</u>	<u>162,011,696</u>
Expenditures		
Current		
General government	26,063,379	24,746,120
Health and public safety	45,969,234	49,789,264
Highways, streets and bridges	21,313,721	19,209,282
Public services	37,498,707	32,869,060
Judicial	10,615,632	10,775,456
Conservation and recreation	355,846	163,563
Public works	6,111,550	5,510,870
Total current	<u>147,928,069</u>	<u>143,063,615</u>
Capital outlays	<u>25,570,109</u>	<u>34,009,988</u>
Total expenditures	<u>173,498,178</u>	<u>177,073,603</u>
Excess (deficiency) of revenues over expenditures	<u>(18,412,505)</u>	<u>(15,061,907)</u>
Other financing sources (uses)		
Transfers in	15,897,142	14,850,506
Transfers out	(7,349,000)	(7,727,324)
Proceeds from sale of assets	70,000	13,375
Total other financing sources (uses)	<u>8,618,142</u>	<u>7,136,557</u>
Net change in fund balance	<u>(9,794,363)</u>	<u>(7,925,350)</u>
Fund balance		
December 1, as restated	<u>93,649,094</u>	<u>101,189,893</u>
November 30	<u>\$ 83,854,731</u>	<u>93,264,543</u>

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
HEALTH DEPARTMENT (Major Fund)				
Revenues				
Taxes	\$ 13,429,953	13,479,407	49,454	13,582,222
Intergovernmental	14,947,765	14,320,044	(627,721)	12,866,326
Charges for services	13,986,493	13,416,994	(569,499)	12,305,080
Investment income	111,000	46,654	(64,346)	88,251
Miscellaneous	269,500	176,200	(93,300)	258,187
Total revenues	42,744,711	41,439,299	(1,305,412)	39,100,066
Expenditures				
Current				
Health and public safety				
Personnel	31,827,756	30,575,624	1,252,132	32,450,161
Commodities	1,695,290	1,308,706	386,584	1,557,599
Contractual	8,138,306	7,007,839	1,130,467	7,468,728
Total current	41,661,352	38,892,169	2,769,183	41,476,488
Capital outlays	1,150,909	841,000	309,909	480,673
Total expenditures	42,812,261	39,733,169	3,079,092	41,957,161
Excess (deficiency) of revenues over expenditures	(67,550)	1,706,130	1,773,680	(2,857,095)
Other financing sources (uses)				
Anticipated grant sources	979,687		(979,687)	
Anticipated grant uses	(979,687)		979,687	
Total other financing sources (uses)	-	-	-	-
Net change in fund balance - budgetary basis	\$ (67,550)	1,706,130	1,773,680	(2,857,095)
Net change - budget to GAAP adjustment		(241,719)		256,420
Net change in fund balance - GAAP basis		1,464,411		(2,600,675)
Fund balance				
December 1		14,656,272		17,256,947
November 30		16,120,683		14,656,272

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
LOCAL GASOLINE TAX (Major Fund)				
Revenues				
Taxes	\$ 19,500,000	18,902,833	(597,167)	18,587,744
Intergovernmental				
Federal	1,200,000	1,297,777	97,777	1,178,661
State	8,024,500	822,638	(7,201,862)	8,773,079
Fees, licenses and permits	342,000	435,881	93,881	356,384
Charges for services	3,311,000	1,701,893	(1,609,107)	2,156,539
Investment income	250,000	60,092	(189,908)	152,669
Miscellaneous				
Construction reimbursement	375,500	611,342	235,842	609,189
Total revenues	33,003,000	23,832,456	(9,170,544)	31,814,265
Expenditures				
Current				
Highway, streets and bridges				
Personnel	9,296,348	9,081,963	214,385	8,763,443
Commodities	6,642,550	3,895,172	2,747,378	4,911,291
Contractual	10,670,765	8,132,510	2,538,255	5,065,874
Total current	26,609,663	21,109,645	5,500,018	18,740,608
Capital outlays	14,068,854	6,439,593	7,629,261	16,943,483
Total expenditures	40,678,517	27,549,238	13,129,279	35,684,091
Excess (deficiency) of revenues over expenditures	(7,675,517)	(3,716,782)	3,958,735	(3,869,826)
Other financing sources (uses)				
Transfers out				
2001 Transportation Revenue Bonds				(301,087)
Proceeds from sale of assets		70,000	70,000	13,375
Total other financing sources (uses)	-	70,000	70,000	(287,712)
Net change in fund balance	(7,675,517)	(3,646,782)	4,028,735	(4,157,538)
Fund balance				
December 1	16,143,069	16,143,069		20,300,607
November 30	\$ 8,467,552	12,496,287	4,028,735	16,143,069

DUPAGE COUNTY, ILLINOIS

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
HEALTH DEPARTMENT - ILLINOIS MUNICIPAL RETIREMENT				
Revenues				
Taxes	\$ 2,408,005	2,420,852	12,847	2,300,722
Investment income	10,000	8,803	(1,197)	17,287
Total revenues	2,418,005	2,429,655	11,650	2,318,009
Expenditures				
Current				
Health and public safety Personnel	2,418,005	2,311,610	106,395	2,265,874
Net change in fund balance	-	118,045	118,045	52,135
Fund balance				
December 1	2,886,053	2,886,053		2,833,918
November 30	\$ 2,886,053	3,004,098	118,045	2,886,053

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
HEALTH DEPARTMENT - FICA				
Revenues				
Taxes	\$ 2,137,042	2,146,545	9,503	2,186,471
Investment income	12,000	7,194	(4,806)	13,931
Total revenues	2,149,042	2,153,739	4,697	2,200,402
Expenditures				
Current				
Health and public safety				
Personnel	2,149,042	1,997,524	151,518	2,135,399
Net change in fund balance	-	156,215	156,215	65,003
Fund balance				
December 1	2,392,276	2,392,276		2,327,273
November 30	\$ 2,392,276	2,548,491	156,215	2,392,276

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
HEALTH DEPARTMENT - CONTINGENCY				
Revenues				
Investment income	\$	1,977	1,977	3,917
Net change in fund balance		-	1,977	3,917
Fund balance				
December 1		582,253		578,336
November 30	\$	582,253	1,977	582,253

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
STORMWATER DRAINAGE				
Revenues				
Taxes	\$ 8,515,000	8,530,402	15,402	8,528,443
Intergovernmental				
Federal	1,913,600	180,865	(1,732,735)	1,911,601
Other	50,000		(50,000)	30,857
Fees, licenses and permits	326,100	378,165	52,065	340,699
Investment income	95,517	18,455	(77,062)	35,612
Miscellaneous				
Other	93,455	123,757	30,302	22,027
Total revenues	10,993,672	9,231,644	(1,762,028)	10,869,239
Expenditures				
Current				
Public works				
Personnel	2,657,649	2,499,434	158,215	2,250,786
Commodities	122,500	94,200	28,300	119,005
Contractual	4,904,631	3,318,503	1,586,128	2,935,960
Total current	7,684,780	5,912,137	1,772,643	5,305,751
Capital outlays	3,574,322	285,185	3,289,137	948,403
Total expenditures	11,259,102	6,197,322	5,061,780	6,254,154
Excess (deficiency) of revenues over expenditures	(265,430)	3,034,322	3,299,752	4,615,085
Other financing sources (uses)				
Transfers in				
General Fund	3,000,000	3,000,000		3,041,000
Transfers out				
Debt Service				
1993 General Obligation Bonds - Stormwater Project	(1,881,554)	(1,870,000)	11,554	(1,840,000)
2001 General Obligation Bonds - Stormwater Project	(1,252,500)	(1,252,000)	500	(1,225,000)
2002 General Obligation Refunding Bonds - Stormwater Project	(3,421,000)	(3,421,000)		(3,345,000)
2006 General Obligation Refunding Bonds - Stormwater Project	(806,000)	(806,000)		(790,000)
Total other financing sources (uses)	(4,361,054)	(4,349,000)	12,054	(4,159,000)
Net change in fund balance	(4,626,484)	(1,314,678)	3,311,806	456,085
Fund balance				
December 1	6,671,537	6,671,537		6,215,452
November 30	\$ 2,045,053	5,356,859	3,311,806	6,671,537

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
ILLINOIS MUNICIPAL RETIREMENT				
Revenues				
Taxes	\$ 5,185,000	5,186,832	1,832	5,185,721
Intergovernmental				
State	500,000	434,557	(65,443)	403,028
Investment income	10,000	2,583	(7,417)	3,495
Total revenues	5,695,000	5,623,972	(71,028)	5,592,244
Expenditures				
Current				
General government				
Personnel	13,259,567	13,459,122	(199,555)	12,043,821
Excess (deficiency) of revenues over expenditures	(7,564,567)	(7,835,150)	(270,583)	(6,451,577)
Other financing sources				
Transfers in				
General Fund	8,218,880	8,210,000	(8,880)	6,328,880
Net change in fund balance	654,313	374,850	(279,463)	(122,697)
Fund balance				
December 1	1,395,754	1,395,754		1,518,451
November 30	\$ 2,050,067	1,770,604	(279,463)	1,395,754

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
SOCIAL SECURITY				
Revenues				
Taxes	\$ 3,555,000	3,515,034	(39,966)	3,514,181
Investment income	12,500	1,577	(10,923)	2,107
Miscellaneous				408
Total revenues	3,567,500	3,516,611	(50,889)	3,516,696
Expenditures				
Current				
General government				
Personnel	6,780,192	6,995,729	(215,537)	6,785,011
Excess (deficiency) of revenues over expenditures	(3,212,692)	(3,479,118)	(266,426)	(3,268,315)
Other financing sources				
Transfers in				
General Fund	3,813,325	3,813,325		3,194,782
Net change in fund balance	600,633	334,207	(266,426)	(73,533)
Fund balance				
December 1	1,630,459	1,630,459		1,703,992
November 30	\$ 2,231,092	1,964,666	(266,426)	1,630,459

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
COURT DOCUMENT STORAGE				
Revenues				
Court fees and fines	\$ 2,450,000	2,672,596	222,596	2,630,109
Investment income	3,000	2,222	(778)	2,919
Total revenues	2,453,000	2,674,818	221,818	2,633,028
Expenditures				
Current				
Judicial				
Commodities	175,000	108,346	66,654	169,888
Contractual	2,459,644	2,395,434	64,210	2,243,019
Total current	2,634,644	2,503,780	130,864	2,412,907
Capital outlays	200,000	146,519	53,481	320,693
Total expenditures	2,834,644	2,650,299	184,345	2,733,600
Net change in fund balance	(381,644)	24,519	406,163	(100,572)
Fund balance				
December 1	546,019	546,019		646,591
November 30	\$ 164,375	570,538	406,163	546,019

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
WELFARE FRAUD FORFEITURE				
Revenues				
Investment income	\$ 1,275	228	(1,047)	255
Expenditures				
Current				
Public services				
Personnel	68,300	2,554	65,746	3,529
Net change in fund balance	(67,025)	(2,326)	64,699	(3,274)
Fund balance				
December 1	65,923	65,923		69,197
November 30	\$ (1,102)	63,597	64,699	65,923

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
CRIME LABORATORY				
Revenues				
Fees, licenses and permits	\$ 65,000	39,558	(25,442)	60,265
Investment income	2,000	297	(1,703)	188
Total revenues	67,000	39,855	(27,145)	60,453
Expenditures				
Current				
Health and public safety				
Commodities	21,760	5,597	16,163	5,002
Contractual	35,679	19,358	16,321	20,410
Total current	57,439	24,955	32,484	25,412
Capital outlays	16,721	16,721		
Total expenditures	74,160	41,676	32,484	25,412
Net change in fund balance	(7,160)	(1,821)	5,339	35,041
Fund balance				
December 1	80,343	80,343		45,302
November 30	\$ 73,183	78,522	5,339	80,343

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
COUNTY CLERK DOCUMENT STORAGE				
Revenues				
Fees, licenses and permits	\$ 38,000	36,234	(1,766)	35,887
Investment income	3,700	523	(3,177)	501
Total revenues	41,700	36,757	(4,943)	36,388
Expenditures				
Current				
General government				
Personnel	20,000	4,073	15,927	5,192
Commodities	12,000	7,444	4,556	7,006
Contractual	51,000	12,000	39,000	12,000
Total expenditures	83,000	23,517	59,483	24,198
Net change in fund balance	(41,300)	13,240	54,540	12,190
Fund balance				
December 1	140,570	140,570		128,380
November 30	\$ 99,270	153,810	54,540	140,570

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
ARRESTEE'S MEDICAL COST				
Revenues				
Fees, licenses and permits	\$ 100,000	56,970	(43,030)	60,487
Investment income	1,500	683	(817)	596
Total revenues	101,500	57,653	(43,847)	61,083
Expenditures				
Current				
Health and public safety				
Contractual	100,000	904	99,096	39,418
Net change in fund balance	1,500	56,749	55,249	21,665
Fund balance				
December 1	174,459	174,459		152,794
November 30	\$ 175,959	231,208	55,249	174,459

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
CHILDREN'S WAITING ROOM FEE				
Revenues				
Fees, licenses and permits	\$ 75,000	137,499	62,499	123,571
Investment income	1,500	1,149	(351)	1,029
Total revenues	76,500	138,648	62,148	124,600
Expenditures				
Current				
Judicial				
Contractual	100,000	79,392	20,608	97,322
Net change in fund balance	(23,500)	59,256	82,756	27,278
Fund balance				
December 1	288,960	288,960		261,682
November 30	\$ 265,460	348,216	82,756	288,960

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
DETENTION VARIANCE FEE				
Revenues				
Fees, licenses and permits	\$ 7,500	18,760	11,260	5,114
Investment income		1,313	1,313	1,397
Total revenues	7,500	20,073	12,573	6,511
Expenditures				
Current				
Public works				
Contractual	93,213	17,058	76,155	8,657
Capital outlays	279,611	110,772	168,839	
Total expenditures	372,824	127,830	244,994	8,657
Net change in fund balance	(365,324)	(107,757)	257,567	(2,146)
Fund balance				
December 1	374,848	374,848		376,994
November 30	\$ 9,524	267,091	257,567	374,848

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
GIS DATA PROCESSING				
Revenues				
Intergovernmental				
Federal	\$ 1,090		(1,090)	629
Fees, licenses and permits	2,188,733	2,219,712	30,979	2,320,318
Investment income	6,623	2,169	(4,454)	4,425
Total revenues	2,196,446	2,221,881	25,435	2,325,372
Expenditures				
Current				
General government				
Personnel	1,524,460	1,468,301	56,159	1,326,335
Commodities	142,402	54,111	88,291	88,752
Contractual	2,049,996	1,241,502	808,494	1,391,457
Total current	3,716,858	2,763,914	952,944	2,806,544
Capital outlays	205,977	51,875	154,102	234,070
Total expenditures	3,922,835	2,815,789	1,107,046	3,040,614
Net change in fund balance	(1,726,389)	(593,908)	1,132,481	(715,242)
Fund balance				
December 1	358,339	358,339		1,073,581
November 30	\$ (1,368,050)	(235,569)	1,132,481	358,339

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
GIS RECORDER				
Revenues				
Fees, licenses and permits	\$ 180,000	165,294	(14,706)	171,569
Investment income	7,200	5,654	(1,546)	6,919
Miscellaneous		3,759	3,759	
Total revenues	187,200	174,707	(12,493)	178,488
Expenditures				
Current				
General government				
Personnel	95,066	75,660	19,406	72,025
Commodities	85,000	24,323	60,677	61,680
Contractual	330,576	43,349	287,227	393,755
Total current	510,642	143,332	367,310	527,460
Capital outlays	40,000		40,000	31,672
Total expenditures	550,642	143,332	407,310	559,132
Net change in fund balance	(363,442)	31,375	394,817	(380,644)
Fund balance				
December 1	862,022	862,022		1,242,666
November 30	\$ 498,580	893,397	394,817	862,022

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
EMERGENCY DEPLOYMENT REIMBURSEMENT				
Revenues				
Miscellaneous reimbursements	\$ 13,934		(13,934)	25
Expenditures				
Health and public safety				
Personnel	11,900		11,900	
Commodities	1,034		1,034	
Contractual	1,000	25	975	
Total expenditures	13,934	25	13,909	-
Net change in fund balance	-	(25)	(25)	25
Fund balance				
December 1	25	25		
November 30	\$ 25	-	(25)	25

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
SHERIFF'S BASIC CORRECTIONAL OFFICER TRAINING FUND				
Revenues				
Charges for services	\$ 205,710	82,485	(123,225)	250,584
Investment income		281	281	171
Total revenues	205,710	82,766	(122,944)	250,755
Expenditures				
Current				
Health and public safety				
Personnel	6,000	1,991	4,009	7,885
Commodities	18,251	15,505	2,746	8,870
Contractual	181,459	96,951	84,508	197,842
Total expenditures	205,710	114,447	91,263	214,597
Net change in fund balance	-	(31,681)	(31,681)	36,158
Fund balance				
December 1	68,680	68,680		32,522
November 30	\$ 68,680	36,999	(31,681)	68,680

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
ECONOMIC DEVELOPMENT AND PLANNING				
Revenues				
Intergovernmental				
Federal	\$ 9,220	189,181	179,961	89,501
State	189,000	127,962	(61,038)	168,838
Fees, licenses and permits	1,639,500	1,466,519	(172,981)	1,709,017
Charges for services	500	440	(60)	664
Investment income	4,300	2,546	(1,754)	2,521
Miscellaneous	1,065,551	14,159	(1,051,392)	44,712
Total revenues	2,908,071	1,800,807	(1,107,264)	2,015,253
Expenditures				
Current				
Public services				
Personnel	2,575,060	1,795,613	779,447	1,352,396
Commodities	56,961	37,187	19,774	42,431
Contractual	2,156,001	1,199,719	956,282	2,048,599
Total current	4,788,022	3,032,519	1,755,503	3,443,426
Capital outlays				26,309
Total expenditures	4,788,022	3,032,519	1,755,503	3,469,735
Excess (deficiency) of revenues over expenditures	(1,879,951)	(1,231,712)	648,239	(1,454,482)
Other financing sources				
Transfers in				
General Fund	1,500,000	600,000	(900,000)	1,500,000
Net change in fund balance	(379,951)	(631,712)	(251,761)	45,518
Fund balance				
December 1	(461,111)	(461,111)		(506,629)
November 30	\$ (841,062)	(1,092,823)	(251,761)	(461,111)

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
COUNTY CASH BOND ACCOUNT				
Revenues				
Investment income	\$ 22,000	4,455	(17,545)	12,907
Miscellaneous	1,000,000		(1,000,000)	
Total revenues	1,022,000	4,455	(1,017,545)	12,907
Expenditures				
Current				
General government				
Contractual	1,000,000		1,000,000	
Net change in fund balance	22,000	4,455	(17,545)	12,907
Fund balance				
December 1	271,534	271,534		258,627
November 30	\$ 293,534	275,989	(17,545)	271,534

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
NEUTRAL SITE CUSTODY EXCHANGE				
Revenues				
Fees, licenses and permits	\$ 260,000	367,856	107,856	329,352
Investment income	1,000	1,059	59	684
Miscellaneous	300	1,665	1,365	1,175
Total revenues	261,300	370,580	109,280	331,211
Expenditures				
Current				
Judicial				
Personnel	177,478	150,737	26,741	158,334
Commodities	4,500	2,608	1,892	7,926
Contractual	81,884	75,737	6,147	83,086
Total expenditures	263,862	229,082	34,780	249,346
Net change in fund balance	(2,562)	141,498	144,060	81,865
Fund balance				
December 1	239,034	239,034		157,169
November 30	\$ 236,472	380,532	144,060	239,034

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
SHERIFF'S POLICE VEHICLE				
Revenues				
Fees, licenses and permits	\$ 35,500	40,865	5,365	36,222
Investment Income		289	289	301
Total revenues	35,500	41,154	5,654	36,523
Expenditures				
Current				
Health and public safety				
Commodities	132,250	120,272	11,978	2,485
Contractual	2,800		2,800	
Total expenditures	135,050	120,272	14,778	2,485
Net change in fund balance	(99,550)	(79,118)	20,432	34,038
Fund balance				
December 1	104,813	104,813		70,775
November 30	\$ 5,263	25,695	20,432	104,813

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
RENTAL HOUSING SUPPORT PROGRAM				
Revenues				
Investment income	\$ 1,200	1,233	33	537
Expenditures				
Current				
Public Services				
Personnel	70,000	31,821	38,179	3,824
Commodities	12,500		12,500	1,018
Contractual	29,335		29,335	
Total expenditures	111,835	31,821	80,014	4,842
Excess (deficiency) of revenues over expenditures	(110,635)	(30,588)	80,047	(4,305)
Other financing sources				
Transfers in				
General Fund	86,600	73,817	(12,783)	343,561
Net change in fund balance	(24,035)	43,229	67,264	339,256
Fund balance				
December 1	339,256	339,256		
November 30	\$ 315,221	382,485	67,264	339,256

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

Year Ended November 30, 2010

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)
OEM COMMUNITY EDUCATION AND VOLUNTARY OUTREACH			
Revenues			
Charges for Services	\$ 26,000	23,060	(2,940)
Expenditures			
Current			
General Government			
Commodities	5,900	4,859	1,041
Contractual	20,100	16,138	3,962
Total expenditures	26,000	20,997	5,003
Net change in fund balance	-	2,063	2,063
Fund balance			
December 1			
November 30	\$ -	2,063	2,063

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

Year Ended November 30, 2010

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)
CONVALESCENT CENTER FOUNDATION FUNDED PROJECTS			
Revenues			
Investment income	\$	58	58
Miscellaneous	50,000	40,957	(9,043)
Total revenues	50,000	41,015	(8,985)
Expenditures			
Capital outlays	50,000	37,606	12,394
Net change in fund balance	-	3,409	3,409
Fund balance			
December 1			
November 30	\$ -	3,409	3,409

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

Year Ended November 30, 2010

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)
CORONER'S FEE FUND			
Revenues			
Fees, licenses and permits	\$	48,562	48,562
Investment income		13	13
Total revenues	-	48,575	48,575
Expenditures			
Current			
General Government			
Personnel	34,000	34,000	
Net change in fund balance	(34,000)	14,575	48,575
Fund balance			
December 1			
November 30	\$ (34,000)	14,575	48,575

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
CIRCUIT CLERK OPERATIONS AND ADMINISTRATION				
Revenues				
Court fees and fines	\$ 260,000	334,659	74,659	269,303
Investment income	1,100	1,452	352	946
Total revenues	261,100	336,111	75,011	270,249
Expenditures				
Current				
Judicial				
Commodities	37,000	31,541	5,459	28,776
Contractual	222,040	152,115	69,925	79,882
Total current	259,040	183,656	75,384	108,658
Capital outlays	88,000	69,566	18,434	
Total expenditures	347,040	253,222	93,818	108,658
Net change in fund balance	(85,940)	82,889	168,829	161,591
Fund balance				
December 1	358,696	358,696		197,105
November 30	\$ 272,756	441,585	168,829	358,696

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
YOUTH HOME				
Revenues				
Taxes	\$ 1,932,000	1,928,986	(3,014)	1,928,543
Intergovernmental				
State	648,000	887,801	239,801	1,024,867
Investment income	20,783	77	(20,706)	131
Miscellaneous				
Parent reimbursement	12,000	3,145	(8,855)	10,783
Other	650	47,050	46,400	10,160
Total revenues	2,613,433	2,867,059	253,626	2,974,484
Expenditures				
Current				
Judicial				
Personnel	3,078,357	2,522,703	555,654	3,051,094
Commodities	262,874	202,981	59,893	240,013
Contractual	522,368	794,755	(272,387)	514,445
Total expenditures	3,863,599	3,520,439	343,160	3,805,552
Excess (deficiency) of revenues over expenditures	(1,250,166)	(653,380)	596,786	(831,068)
Other financing sources				
Transfers in				
General Fund	450,000	200,000	(250,000)	
Probation Services				154,210
Total other financing sources	450,000	200,000	(250,000)	154,210
Net change in fund balance	(800,166)	(453,380)	346,786	(676,858)
Fund balance				
December 1	(1,064,305)	(1,064,305)		(387,447)
November 30	\$ (1,864,471)	(1,517,685)	346,786	(1,064,305)

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
DRUG COURT AND MENTAL ILLNESS COURT ALTERNATIVE PROGRAM				
Revenues				
Court fees and fines	\$ 505,000	475,980	(29,020)	530,334
Investment income		1,345	1,345	1,902
Total revenues	505,000	477,325	(27,675)	532,236
Expenditures				
Current				
Judicial				
Personnel	417,304	369,777	47,527	368,294
Commodities	6,052	2,526	3,526	2,554
Contractual	365,298	283,713	81,585	244,123
Total expenditures	788,654	656,016	132,638	614,971
Net change in fund balance	(283,654)	(178,691)	104,963	(82,735)
Fund balance				
December 1	405,280	405,280		488,015
November 30	\$ 121,626	226,589	104,963	405,280

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
HIGHWAY MOTOR FUEL TAX				
Revenues				
Taxes	\$ 1,750,000	1,821,272	71,272	1,821,272
Intergovernmental				
Federal	1,000,000		(1,000,000)	826,852
State	11,296,100	5,240,385	(6,055,715)	7,561,605
Investment income	200,000	56,733	(143,267)	76,882
Total revenues	14,246,100	7,118,390	(7,127,710)	10,286,611
Expenditures				
Current				
Highway, streets and bridges				
Contractual	3,266,000	166,624	3,099,376	277,438
Capital outlays	18,668,100	10,965,579	7,702,521	9,811,742
Total expenditures	21,934,100	11,132,203	10,801,897	10,089,180
Excess (deficiency) of revenues over expenditures	(7,688,000)	(4,013,813)	3,674,187	197,431
Other financing sources (uses)				
Transfers in				
2005 Transportation Revenue Refunding Bonds				128,249
Transfers out				
Highway Impact Fees				(65,000)
Total other financing sources (uses)	-	-	-	63,249
Net change in fund balance	(7,688,000)	(4,013,813)	3,674,187	260,680
Fund balance				
December 1	12,249,914	12,249,914		11,989,234
November 30	\$ 4,561,914	8,236,101	3,674,187	12,249,914

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
ANIMAL CONTROL ACT				
Revenues				
Fees, licenses and permits	\$ 1,694,000	1,428,478	(265,522)	1,274,116
Charges for services	206,250	156,122	(50,128)	348,927
Investment income	5,000	5,089	89	3,735
Miscellaneous	37,583	27,633	(9,950)	50,621
Total revenues	1,942,833	1,617,322	(325,511)	1,677,399
Expenditures				
Current				
General government				
Personnel	1,188,190	1,147,443	40,747	1,137,253
Commodities	167,780	143,877	23,903	122,923
Contractual	473,537	411,185	62,352	333,058
Total current	1,829,507	1,702,505	127,002	1,593,234
Capital outlays	92,363	61,162	31,201	60,060
Total expenditures	1,921,870	1,763,667	158,203	1,653,294
Net change in fund balance	20,963	(146,345)	(167,308)	24,105
Fund balance				
December 1	1,182,061	1,182,061		1,157,956
November 30	\$ 1,203,024	1,035,716	(167,308)	1,182,061

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
LAW LIBRARY				
Revenues				
Fees, licenses and permits	\$ 432,400	588,567	156,167	535,506
Charges for services	12,400	10,291	(2,109)	13,448
Investment income		4,782	4,782	3,294
Miscellaneous				157
Total revenues	444,800	603,640	158,840	552,405
Expenditures				
Current				
Judicial				
Personnel	215,185	204,992	10,193	200,760
Commodities	272,500	203,477	69,023	181,075
Contractual	144,953	59,762	85,191	4,385
Total expenditures	632,638	468,231	164,407	386,220
Net change in fund balance	(187,838)	135,409	323,247	166,185
Fund balance				
December 1	1,008,508	1,008,508		842,323
November 30	\$ 820,670	1,143,917	323,247	1,008,508

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
PROBATION SERVICES				
Revenues				
Fees, licenses and permits	\$ 865,500	703,748	(161,752)	631,522
Investment income		15,488	15,488	14,706
Miscellaneous	15,000	219,139	204,139	376,288
Total revenues	880,500	938,375	57,875	1,022,516
Expenditures				
Current				
Judicial				
Commodities	92,780	74,985	17,795	42,885
Contractual	1,224,456	737,745	486,711	730,952
Total current	1,317,236	812,730	504,506	773,837
Capital outlays	1,081,000	47,120	1,033,880	161,163
Total expenditures	2,398,236	859,850	1,538,386	935,000
Excess (deficiency) of revenues over expenditures	(1,517,736)	78,525	1,596,261	87,516
Other financing (uses)				
Transfers out				
Youth Home				(154,210)
Net change in fund balance	(1,517,736)	78,525	1,596,261	(66,694)
Fund balance				
December 1	3,134,296	3,134,296		3,200,990
November 30	\$ 1,616,560	3,212,821	1,596,261	3,134,296

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
TAX SALE AUTOMATION				
Revenues				
Fees, licenses and permits	\$ 75,000	130,260	55,260	84,373
Investment income	8,000	3,068	(4,932)	2,479
Miscellaneous	36,000	58,011	22,011	32,516
Total revenues	119,000	191,339	72,339	119,368
Expenditures				
Current				
General government				
Personnel	32,000	31,778	222	
Commodities	28,600	12,293	16,307	21,660
Contractual	34,000	20,736	13,264	19,523
Total expenditures	94,600	64,807	29,793	41,183
Net change in fund balance	24,400	126,532	102,132	78,185
Fund balance				
December 1	573,279	573,279		495,094
November 30	\$ 597,679	699,811	102,132	573,279

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
RECORDER DOCUMENT STORAGE				
Revenues				
Fees, licenses and permits	\$ 540,000	515,241	(24,759)	534,801
Investment income	5,400	1,546	(3,854)	1,739
Total revenues	545,400	516,787	(28,613)	536,540
Expenditures				
Current				
General government				
Personnel	441,413	355,210	86,203	322,257
Commodities	60,000	41,769	18,231	54,851
Contractual	202,961	251,553	(48,592)	238,787
Total current	704,374	648,532	55,842	615,895
Capital outlays	15,000		15,000	8,040
Total expenditures	719,374	648,532	70,842	623,935
Net change in fund balance	(173,974)	(131,745)	42,229	(87,395)
Fund balance				
December 1	429,354	429,354		516,749
November 30	\$ 255,380	297,609	42,229	429,354

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
COURT AUTOMATION				
Revenues				
Court fees and fines	\$ 2,500,000	2,648,330	148,330	2,646,855
Investment income	1,900	1,438	(462)	1,879
Total revenues	2,501,900	2,649,768	147,868	2,648,734
Expenditures				
Current				
Judicial				
Commodities	200,000	68,685	131,315	184,804
Contractual	1,775,000	1,732,286	42,714	1,866,507
Total current	1,975,000	1,800,971	174,029	2,051,311
Capital outlays	512,000	482,309	29,691	974,549
Total expenditures	2,487,000	2,283,280	203,720	3,025,860
Net change in fund balance	14,900	366,488	351,588	(377,126)
Fund balance				
December 1	143,146	143,146		520,272
November 30	\$ 158,046	509,634	351,588	143,146

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
ENVIRONMENT RELATED PUBLIC WORKS PROJECTS				
Revenues				
Investment income	\$ 42,286	1,007	(41,279)	1,068
Expenditures				
Current				
Public works				
Contractual	50,000		50,000	
Capital outlays	238,700		238,700	
Total expenditures	288,700	-	288,700	-
Net change in fund balance	(246,414)	1,007	247,421	1,068
Fund balance				
December 1	288,892	288,892		287,824
November 30	\$ 42,478	289,899	247,421	288,892

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
ENVIRONMENTAL EDUCATION ISSUES				
Revenues				
Investment income	\$	1	1	2
Expenditures				
Current				
General government				
Contractual				
Net change in fund balance	-	1	1	2
Fund balance				
December 1	485	485		483
November 30	\$ 485	486	1	485

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
HIGHWAY IMPACT FEES				
Revenues				
Fees, licenses and permits	\$ 706,350	409,268	(297,082)	435,442
Investment income	100,000	29,211	(70,789)	40,328
Total revenues	806,350	438,479	(367,871)	475,770
Expenditures				
Current				
Highway, streets and bridges				
Contractual	150,000	37,452	112,548	191,236
Capital outlays	7,690,000	119,793	7,570,207	2,319,657
Total expenditures	7,840,000	157,245	7,682,755	2,510,893
Excess (deficiency) of revenues over expenditures	(7,033,650)	281,234	7,314,884	(2,035,123)
Other financing sources				
Transfers in				
Highway Motor Fuel Tax				65,000
Net change in fund balance	(7,033,650)	281,234	7,314,884	(1,970,123)
Fund balance				
December 1	6,803,627	6,803,627		8,773,750
November 30	\$ (230,023)	7,084,861	7,314,884	6,803,627

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
TOWNSHIP PROJECT REIMBURSEMENT				
Revenues				
Intergovernmental				
State	\$ 1,950,000	1,529,622	(420,378)	308,774
Expenditures				
Current				
General Government				
Commodities	700,000	182,649	517,351	308,774
Capital outlays	1,250,000	874,773	375,227	17,066
Total expenditures	1,950,000	1,057,422	892,578	325,840
Net change in fund balance	-	472,200	472,200	(17,066)
Fund balance				
December 1	(17,066)	(17,066)		
November 30	\$ (17,066)	455,134	472,200	(17,066)

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
WETLAND MITIGATION				
Revenues				
Fees, licenses and permits	\$ 120,000	206,579	86,579	784,306
Investment income	230,000	75,554	(154,446)	125,340
Total revenues	350,000	282,133	(67,867)	909,646
Expenditures				
Current				
Public works				
Commodities	48,000	63	47,937	25,392
Contractual	4,620,488	140,198	4,480,290	171,070
Total current	4,668,488	140,261	4,528,227	196,462
Capital outlays	3,248,264	16,603	3,231,661	1,024,217
Total expenditures	7,916,752	156,864	7,759,888	1,220,679
Net change in fund balance	(7,566,752)	125,269	7,692,021	(311,033)
Fund balance				
December 1	15,146,165	15,146,165		15,457,198
November 30	\$ 7,579,413	15,271,434	7,692,021	15,146,165

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
HOUSING AUTHORITY - FAMILY SELF - SUFFICIENCY				
Revenues				
Intergovernmental				
Federal	\$ 170,059	99,522	(70,537)	73,486
Investment income	174,565	257	(174,308)	293
Total revenues	344,624	99,779	(244,845)	73,779
Expenditures				
Current				
Public services				
Personnel	257,604	105,277	152,327	79,195
Commodities	10,000		10,000	
Contractual	77,020	700	76,320	
Total expenditures	344,624	105,977	238,647	79,195
Net change in fund balance	-	(6,198)	(6,198)	(5,416)
Fund balance				
December 1	75,485	75,485		80,901
November 30	\$ 75,485	69,287	(6,198)	75,485

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
U.S. DEPARTMENT OF JUSTICE				
Revenues				
Intergovernmental				
Federal	\$ 1,888,155	407,622	(1,480,533)	778,758
Expenditures				
Current				
Health and public safety				
Personnel	22,172	12,138	10,034	7,233
Commodities	514,346	83,722	430,624	139,772
Contractual	224,744	190,332	34,412	69,358
Judicial				
Contractual	198,904			
Total current	960,166	286,192	475,070	216,363
Capital outlays	927,989	726,482	201,507	77,355
Total expenditures	1,888,155	1,012,674	676,577	293,718
Net change in fund balance	-	(605,052)	(605,052)	485,040
Fund balance				
December 1	663,768	663,768		178,728
November 30	\$ 663,768	58,716	(605,052)	663,768

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
COM ED RATE RELIEF PROGRAM				
Revenues				
Investment income	\$ 139		(139)	35
Miscellaneous	90,000	22,540	(67,460)	38,802
Total revenues	90,139	22,540	(67,599)	38,837
Expenditures				
Current				
Public services				
Personnel	89,341	30,756	58,585	30,417
Commodities	298	1	297	
Contractual	500	178	322	25
Total expenditures	90,139	30,935	59,204	30,442
Net change in fund balance	-	(8,395)	(8,395)	8,395
Fund balance				
December 1	8,395	8,395		
November 30	\$ 8,395	-	(8,395)	8,395

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
MODELS FOR CHANGE INITIATIVE				
Revenues				
Miscellaneous	\$ 415,250	48,202	367,048	354,089
Expenditures				
Current				
Health and public safety				
Commodities	19,038	10,078	8,960	6,758
Contractual	396,212	152,942	243,270	109,142
Total expenditures	415,250	163,020	252,230	115,900
Net change in fund balance	-	(114,818)	(114,818)	238,189
Fund balance				
December 1	238,189	238,189		
November 30	\$ 238,189	123,371	(114,818)	238,189

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
CONVALESCENT CENTER FOUNDATION GRANT				
Revenues				
Intergovernmental				
Other	\$ 12,920	521	(12,399)	13,569
Expenditures				
Current				
Health and public safety				
Personnel	12,920	6,387	6,533	7,703
Net change in fund balance	-	(5,866)	(5,866)	5,866
Fund balance				
December 1	5,866	5,866		
November 30	\$ 5,866	-	(5,866)	5,866

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

Year Ended November 30, 2010

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)
LIGHTING UPGRADE PROJECT GRANT			
Revenues			
Miscellaneous	\$ 24,275	24,275	
Expenditures			
Current			
General Government			
Commodities	24,275	24,275	
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, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
FAMILY VIOLENCE COORDINATING COUNCIL				
Revenues				
Intergovernmental				
State	\$ 39,000	19,838	19,162	19,162
Expenditures				
Current				
Judicial				
Contractual	39,000	19,838	19,162	19,162
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, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
ILLINOIS MOTOR VEHICLE BATTLE				
Revenues				
Intergovernmental				
State	\$ 866,098	423,355	(442,743)	472,294
Investment income	300	555	255	403
Miscellaneous	46,000	5,163	(40,837)	5,500
Total revenues	912,398	429,073	(483,325)	478,197
Expenditures				
Current				
Health and public safety				
Commodities	37,902	9,801	28,101	6,221
Contractual	874,496	415,322	459,174	432,385
Total expenditures	912,398	425,123	487,275	438,606
Net change in fund balance	-	3,950	3,950	39,591
Fund balance				
December 1	39,591	39,591		
November 30	\$ 39,591	43,541	3,950	39,591

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
TOBACCO ENFORCEMENT PROGRAM				
Revenues				
Intergovernmental				
State	\$ 17,050	265	(16,785)	11,473
Expenditures				
Current				
Health and public safety				
Personnel	12,817	2,975	9,842	6,106
Commodities	3,094	632	2,462	1,244
Contractual	1,139	256	883	525
Total expenditures	17,050	3,863	13,187	7,875
Net change in fund balance	-	(3,598)	(3,598)	3,598
Fund balance				
December 1	3,598	3,598		
November 30	\$ 3,598	-	(3,598)	3,598

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
ILLINOIS DEPARTMENT OF VETERANS' AFFAIRS MEDICAL ASSISTANCE				
Revenues				
Intergovernmental				
State	\$			31,143
Expenditures				
Current				
Health and public safety				
Contractual	42,000	3,424	38,576	27,719
Net change in fund balance	(42,000)	(3,424)	38,576	3,424
Fund balance				
December 1	3,424	3,424		
November 30	\$ (38,576)	-	38,576	3,424

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

Year Ended November 30, 2010

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)
CONVALESCENT CENTER ILLINOIS ARTS COUNCIL GRANT			
Revenues			
Intergovernmental			
State	\$ 1,840	1,840	
Expenditures			
Current			
Public services			
Commodities	1,840	1,840	
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, 2010

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)
PRINCE CROSSING AND WOODLAND SUBDIVISION PROJECT			
Revenues			
Intergovernmental			
State	\$ 500,000	42,094	457,906
Expenditures			
Current			
Public works			
Contractual	90,000	42,094	47,906
Capital outlays	410,000		410,000
Total expenditures	500,000	42,094	457,906
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, 2010
 With comparative actual amounts for the year ended November 30, 2009

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
DEPARTMENT OF HUMAN SERVICES				
Revenues				
Intergovernmental				
Federal	\$ 697,268	549,314	(147,954)	216,454
State				130,600
Investment income	142,442	21	(142,421)	239
Miscellaneous	43,494	22,025	(21,469)	23,135
Total revenues	883,204	571,360	(311,844)	370,428
Expenditures				
Current				
Public services				
Personnel	344,190	185,851	158,339	151,952
Commodities	6,740		6,740	93
Contractual	532,274	388,428	143,846	202,957
Total expenditures	883,204	574,279	308,925	355,002
Net change in fund balance	-	(2,919)	(2,919)	15,426
Fund balance				
December 1	15,426	15,426		
November 30	\$ 15,426	12,507	(2,919)	15,426

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

Year Ended November 30, 2010
 With comparative actual amounts for the year ended November 30, 2009

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
STATE BOARD OF ELECTIONS HELP AMERICA VOTE ACT				
Revenues				
Intergovernmental				
Federal	\$ 1,120,014	121,956	(998,058)	
Expenditures				
Current				
Public services				
Commodities	497,923	36,037	461,886	
Contractual	556,717	70,984	485,733	6,725
Total current	1,054,640	107,021	947,619	6,725
Capital outlays	65,374	14,935	50,439	
Total expenditures	1,120,014	121,956	998,058	6,725
Excess (deficiency) of revenues over expenditures	-	-	-	(6,725)
Other financing sources				
Transfers in General Fund				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, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
HRSA CONVALESCENT CENTER, COLLEGE OF DUPAGE HEALTH EDUCATION CENTER PROGRAM				
Revenues				
Intergovernmental				
Federal	\$ 336,570	73,227	(263,343)	102,669
Expenditures				
Current				
Health and public safety				
Personnel	447		447	
Commodities	10,052		10,052	
Contractual	177,571		177,571	23,510
Total current	188,070	-	188,070	23,510
Capital outlays	148,500	73,227	75,273	79,159
Total expenditures	336,570	73,227	263,343	102,669
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, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
TRANSPORTATION RESEARCH AND ANALYSIS COMPUTING CENTER				
Revenues				
Intergovernmental				
Federal	\$ 240,000	220,000	(20,000)	20,000
Miscellaneous	80,000	57,000	(23,000)	80,000
Total revenues	320,000	277,000	(43,000)	100,000
Expenditures				
Current				
Public services				
Contractual	377,000	277,000	100,000	100,000
Net change in fund balance	(57,000)	-	57,000	-
Fund balance				
December 1				
November 30	\$ (57,000)	-	57,000	-

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
NAPERVILLE HOME ACCESSIBILITY				
Revenues				
Intergovernmental				
Federal	\$ 33,459		(33,459)	21,039
Expenditures				
Current				
Public Services				
Personnel	59	1	58	58
Contractual	33,400	4,700	28,700	10,275
Total expenditures	33,459	4,701	28,758	10,333
Net change in fund balance	-	(4,701)	(4,701)	10,706
Fund balance				
December 1	10,706	10,706		
November 30	\$ 10,706	6,005	(4,701)	10,706

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
FEMA COOPERATING TECHNICAL PARTNERSHIP				
Revenues				
Intergovernmental				
Federal	\$ 2,050,000	97,826	(1,952,174)	429,298
Expenditures				
Current				
Health and public safety				
Personnel	200,000		200,000	
Contractual	1,850,000	750,482	1,099,518	429,298
Total expenditures	2,050,000	750,482	1,299,518	429,298
Net change in fund balance	-	(652,656)	(652,656)	-
Fund balance				
December 1				
November 30	\$ -	(652,656)	(652,656)	-

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
ENERGY EFFICIENCY AND CONSERVATION BLOCK GRANT				
Revenues				
Intergovernmental				
Federal	\$ 4,653,700	2,227,425	(2,426,275)	315
Expenditures				
Current				
Conservation and recreation				
Personnel	342,607	66,564	276,043	315
Commodities	47,330	18,185	29,145	
Contractual	81,964	58,112	23,852	
Total current	471,901	142,861	329,040	315
Capital outlays	4,181,799	2,340,863	1,840,936	
Total expenditures	4,653,700	2,483,724	2,169,976	315
Net change in fund balance	-	(256,299)	(256,299)	-
Fund balance				
December 1				
November 30	\$ -	(256,299)	(256,299)	-

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
U.S. DEPARTMENT OF TRANSPORTATION FTA JOB ACCESS AND REVERSE COMMUTE PROGRAM				
Revenues				
Intergovernmental				
Federal	\$ 1,386,308	95,260	(1,291,048)	167,235
Expenditures				
Current				
Health and public safety				
Personnel	32,546		32,546	8,921
Contractual	1,353,762	95,260	1,258,502	158,314
Total expenditures	1,386,308	95,260	1,291,048	167,235
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, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
NAPERVILLE WEATHERIZATION GRANT				
Revenues				
Intergovernmental				
Federal	\$ 195,382	13,172	(182,210)	39,286
Expenditures				
Current				
Public services				
Personnel	12,873	1,826	11,047	613
Commodities	119,969	3,760	116,209	
Contractual	62,540	18,380	44,160	27,879
Total expenditures	195,382	23,966	171,416	28,492
Net change in fund balance	-	(10,794)	(10,794)	10,794
Fund balance				
December 1	10,794	10,794		
November 30	\$ 10,794	-	(10,794)	10,794

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 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, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
DUPAGE RIVER RESTORATION GRANT				
Revenues				
Intergovernmental				
Federal	\$ 4,969,000	1,179,470	(3,789,530)	214,195
Expenditures				
Current				
Conservation and recreation				
Commodities	75,430		75,430	
Contractual	535,000	212,985	322,015	163,248
Total current	610,430	212,985	397,445	163,248
Capital outlays	4,358,570	1,320,870	3,037,700	41,453
Total expenditures	4,969,000	1,533,855	3,435,145	204,701
Net change in fund balance	-	(354,385)	(354,385)	9,494
Fund balance				
December 1	9,494	9,494		
November 30	\$ 9,494	(344,891)	(354,385)	9,494

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
ILLINOIS EMERGENCY MANAGEMENT AGENCY				
Revenues				
Intergovernmental				
Federal	\$ 2,643,991	404,136	(2,239,855)	332,159
Expenditures				
Current				
Health and public safety				
Personnel	27,360	6,166	21,194	6,318
Commodities	1,091,895	224,564	867,331	269,116
Contractual	352,296	175,772	176,524	56,725
Current expenditures	1,471,551	406,502	1,065,049	332,159
Capital outlays	1,172,440	72,194	1,100,246	
Total expenditures	2,643,991	478,696	2,165,295	332,159
Net change in fund balance	-	(74,560)	(74,560)	-
Fund balance				
December 1				
November 30	\$ -	(74,560)	(74,560)	-

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
ILLINOIS ATTORNEY GENERAL'S OFFICE - VIOLENT CRIME VICTIMS ASSISTANCE				
Revenues				
Intergovernmental				
State	\$ 101,800	47,565	(54,235)	56,177
Expenditures				
Current				
Judicial				
Personnel	101,800	51,029	50,771	52,713
Net change in fund balance	-	(3,464)	(3,464)	3,464
Fund balance				
December 1	3,464	3,464		
November 30	\$ 3,464	-	(3,464)	3,464

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
ILLINOIS DEPARTMENT OF COMMERCE AND ECONOMIC OPPORTUNITY				
Revenues				
Intergovernmental				
Federal	\$ 28,911,076	11,761,499	(17,149,577)	9,098,891
State	4,769,965	467,129	(4,302,836)	1,164,652
Investment income	600	900	300	829
Miscellaneous	79,850	73,387	(6,463)	91,191
Total revenues	33,761,491	12,302,915	(21,458,576)	10,355,563
Expenditures				
Current				
Public services				
Personnel	9,082,475	3,452,943	5,629,532	2,997,581
Commodities	487,300	171,114	316,186	187,999
Contractual	22,045,228	9,115,457	12,929,771	6,010,159
Total current	31,615,003	12,739,514	18,875,489	9,195,739
Capital outlays	2,146,488	408,364	1,738,124	392,192
Total expenditures	33,761,491	13,147,878	20,613,613	9,587,931
Excess (deficiency) of revenues over expenditures	-	(844,963)	844,963	767,632
Other financing sources				
Transfers in				
HUD Homeless Management Information Systems				7,027
Net change in fund balance	-	(844,963)	(844,963)	774,659
Fund balance				
December 1	942,924	942,924		168,265
November 30	\$ 942,924	97,961	(844,963)	942,924

DUPAGE COUNTY, ILLINOIS

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
COMMUNITY DEVELOPMENT ACT				
Revenues				
Intergovernmental				
Federal	\$ 25,061,462	6,511,443	(18,550,019)	5,357,407
Miscellaneous	940,000	926,580	(13,420)	1,171,113
Total revenues	26,001,462	7,438,023	(18,563,439)	6,528,520
Expenditures				
Current				
Public services				
Personnel	1,759,352	725,948	1,033,404	788,000
Commodities	12,400	4,704	7,696	7,489
Contractual	24,194,710	6,498,772	17,695,938	6,033,093
Total current	25,966,462	7,229,424	18,737,038	6,828,582
Capital outlays	35,000		35,000	
Total expenditures	26,001,462	7,229,424	18,772,038	6,828,582
Net change in fund balance	-	208,599	208,599	(300,062)
Fund balance				
December 1	170,706	170,706		470,768
November 30	\$ 170,706	379,305	208,599	170,706

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
HUD SUPPORTIVE HOUSING GRANT				
Revenues				
Intergovernmental				
Federal	\$ 71,100	33,390	(37,710)	35,908
Expenditures				
Current				
Public services				
Personnel	71,100	33,390	37,710	35,908
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, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
HUD NEIGHBORHOOD STABILIZATION PROGRAM				
Revenues				
Intergovernmental				
Federal	\$ 5,176,438	2,226,643	(2,949,795)	2,798,993
Miscellaneous	900,000	510,148	(389,852)	
Total revenues	6,076,438	2,736,791	(3,339,647)	2,798,993
Expenditures				
Current				
Public services				
Personnel	274,043	58,686	215,357	14,119
Commodities	1,000	236	764	
Contractual	5,801,395	2,677,869	3,123,526	2,698,611
Total expenditures	6,076,438	2,736,791	3,339,647	2,712,730
Net change in fund balance	-	-	-	86,263
Fund balance				
December 1	86,263	86,263		
November 30	\$ 86,263	86,263	-	86,263

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
HUD HOMELESS MANAGEMENT INFORMATION SYSTEM				
Revenues				
Intergovernmental				
Federal	\$ 1,747,058	822,013	(925,045)	164,270
Miscellaneous	8,115	8,115		17,869
Total revenues	1,755,173	830,128	(925,045)	182,139
Expenditures				
Current				
Public services				
Personnel	139,664	74,033	65,631	14,762
Commodities	14,254	3,940	10,314	6,416
Contractual	1,601,255	752,155	849,100	153,934
Total expenditures	1,755,173	830,128	925,045	175,112
Excess of revenues over expenditures	-	-	-	7,027
Other financing uses				
Transfer out				
Homeless Prevention and Rapid Rehousing				(7,027)
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, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
AREA AGENCY ON AGING				
Revenues				
Intergovernmental				
Federal	\$ 2,361,573	763,545	(1,598,028)	1,116,659
State	3,179,130	1,900,739	(1,278,391)	1,996,713
Miscellaneous	607,620	212,553	(395,067)	204,880
Total revenues	6,148,323	2,876,837	(3,271,486)	3,318,252
Expenditures				
Current				
Public services				
Personnel	5,445,214	2,660,559	2,784,655	2,724,462
Commodities	20,898	13,758	7,140	31,458
Contractual	642,151	329,742	312,409	386,576
Total current	6,108,263	3,004,059	3,104,204	3,142,496
Capital outlays	40,060		40,060	39,893
Total expenditures	6,148,323	3,004,059	3,144,264	3,182,389
Net change in fund balance	-	(127,222)	(127,222)	135,863
Fund balance				
December 1	135,863	135,863		
November 30	\$ 135,863	8,641	(127,222)	135,863

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
ILLINOIS DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES				
Revenues				
Intergovernmental				
Federal	\$ 9,188,464	4,766,527	(4,421,937)	4,942,570
State	3,778,410	1,674,130	(2,104,280)	1,900,090
Miscellaneous		4,300	4,300	4,926
Total revenues	12,966,874	6,444,957	(6,521,917)	6,847,586
Expenditures				
Current				
Public services				
Personnel	2,206,221	1,138,508	1,067,713	1,114,471
Commodities	53,674	15,671	38,003	14,280
Contractual	10,706,979	5,511,391	5,195,588	5,523,170
Total expenditures	12,966,874	6,665,570	6,301,304	6,651,921
Net change in fund balance	-	(220,613)	(220,613)	195,665
Fund balance				
December 1	195,665	195,665		
November 30	\$ 195,665	(24,948)	(220,613)	195,665

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
CHILDREN'S ADVOCACY SERVICES				
Revenues				
Intergovernmental				
Federal	\$ 130,984	67,218	(63,766)	64,586
Expenditures				
Current				
Public services				
Personnel	130,984	67,218	63,766	64,586
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, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY				
Revenues				
Intergovernmental				
Federal	\$ 573,361	322,575	(250,786)	366,935
Miscellaneous	176,209	41,489	(134,720)	71,534
Total revenues	749,570	364,064	(385,506)	438,469
Expenditures				
Current				
Health and public safety				
Personnel	567,395	288,355	279,040	271,837
Commodities	6,250	5,686	564	61,897
Contractual	128,927	73,034	55,893	37,580
Total current	702,572	367,075	335,497	371,314
Capital outlays	46,998	46,998		18,139
Total expenditures	749,570	414,073	335,497	389,453
Net change in fund balance	-	(50,009)	(50,009)	49,016
Fund balance				
December 1	49,016	49,016		
November 30	\$ 49,016	(993)	(50,009)	49,016



**Combining Schedule of
Revenues and Expenditures
by Grant Program**

DUPAGE COUNTY, ILLINOIS

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COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BY GRANT PROGRAM

U.S. DEPARTMENT OF JUSTICE GRANTS - SPECIAL REVENUE FUND

Year Ended November 30, 2010

With comparative totals for the year ended November 30, 2009

	Bureau of Justice Assistance	Community Oriented Policing Services	Forensic DNA Backlog Reduction	Totals	
				2010	2009
Revenues					
Intergovernmental					
Federal	\$	199,970	207,652	407,622	778,758
Expenditures					
Current					
Health and public safety					
Personnel			12,138	12,138	7,233
Commodities	63,696		20,026	83,722	139,772
Contractual	60,104		130,228	190,332	69,358
Total current	123,800	-	162,392	286,192	216,363
Capital outlays	481,252	199,970	45,260	726,482	77,355
Total expenditures	605,052	199,970	207,652	1,012,674	293,718
Net change in fund balances	(605,052)	-		(605,052)	485,040
Fund balances					
December 1	663,768			663,768	178,728
November 30	\$ 58,716	-	-	58,716	663,768

COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BY GRANT PROGRAM (CONT.)

DEPARTMENT OF HUMAN SERVICES GRANTS - SPECIAL REVENUE FUND

Year Ended November 30, 2010

With comparative totals for the year ended November 30, 2009

	Supportive Housing Grant	Donated Funds Initiative	Disaster Assistance Program	Redeploy Illinois Planning Grant	Totals	
					2010	2009
Revenues						
Intergovernmental						
Federal	\$ 126,644	80,097	313,569	29,004	549,314	216,454
State						130,600
Investment income	21				21	239
Miscellaneous		22,025			22,025	23,135
Total revenues	126,665	102,122	313,569	29,004	571,360	370,428
Expenditures						
Current						
Public services						
Personnel	53,214	89,615	43,022		185,851	151,952
Commodities						93
Contractual	75,913		283,511	29,004	388,428	202,957
Total expenditures	129,127	89,615	326,533	29,004	574,279	355,002
Net change in fund balances	(2,462)	12,507	(12,964)	-	(2,919)	15,426
Fund balances						
December 1	2,462		12,964		15,426	
November 30	\$ -	12,507	-	-	12,507	15,426

COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BY GRANT PROGRAM (CONT.)

ILLINOIS EMERGENCY MANAGEMENT AGENCY GRANTS - SPECIAL REVENUE FUNDS

Year Ended November 30, 2010

With comparative totals for the year ended November 30, 2009

	Homeland Security Program	Citizen Corps Program	Totals	
			2010	2009
Revenues				
Intergovernmental				
Federal	\$ 395,388	8,748	404,136	332,159
Expenditures				
Current				
Health and public safety				
Personnel	6,166		6,166	6,318
Commodities	218,861	5,703	224,564	269,116
Contractual	170,709	5,063	175,772	56,725
Total current	395,736	10,766	406,502	332,159
Capital Outlays	72,194		72,194	
Total expenditures	467,930	10,766	478,696	332,159
Net change in fund balances	(72,542)	(2,018)	(74,560)	-
Fund balances				
December 1				
November 30	\$ (72,542)	(2,018)	(74,560)	-

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, 2010

With comparative totals for the year ended November 30, 2009

	Homeless Prevention and Rapid Rehousing	Workforce Investment Act	Community Service Block Grant	Life Safety Improvement Grant	Illinois Home Weatherization Program	Totals	
						2010	2009
Revenues							
Intergovernmental							
Federal	\$ 163,014	6,925,941	1,635,427		3,037,117	11,761,499	9,098,891
State		13,571		407,829	45,729	467,129	1,164,652
Investment income			365	535		900	829
Miscellaneous		20,645	52,742			73,387	91,191
Total revenues	163,014	6,960,157	1,688,534	408,364	3,082,846	12,302,915	10,355,563
Expenditures							
Current							
Public services							
Personnel	11,216	2,478,639	431,407		531,681	3,452,943	2,997,581
Commodities		84,234	62,605		24,275	171,114	187,999
Contractual	151,798	5,315,866	1,120,903		2,526,890	9,115,457	6,010,159
Total current	163,014	7,878,739	1,614,915	-	3,082,846	12,739,514	9,195,739
Capital outlays				408,364		408,364	392,192
Total expenditures	163,014	7,878,739	1,614,915	408,364	3,082,846	13,147,878	9,587,931
Excess (deficiency) of revenues over expenditures	-	(918,582)	73,619	-	-	(844,963)	767,632
Other financing sources							
Transfers in							
HUD Homeless Management							7,027
Net change in fund balances	-	(918,582)	73,619	-	-	(844,963)	774,659
Fund balances							
December 1		878,741	64,183			942,924	168,265
November 30	\$ -	(39,841)	137,802	-	-	97,961	942,924

COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BY GRANT PROGRAM (CONT.)

ILLINOIS DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES - SPECIAL REVENUE FUND

Year Ended November 30, 2010

With comparative totals for the year ended November 30, 2009

	Title IV-D	Access Visitation	Expedited Child Support	Low Income Home Energy Assistance Program	Totals	
					2010	2009
Revenues						
Intergovernmental						
Federal	\$ 588,473	149,428	46,850	3,981,776	4,766,527	4,942,570
State				1,674,130	1,674,130	1,900,090
Miscellaneous		4,300			4,300	4,926
Total revenues	588,473	153,728	46,850	5,655,906	6,444,957	6,847,586
Expenditures						
Current						
Public services						
Personnel	570,932	125,711		441,865	1,138,508	1,114,471
Commodities	5,332			10,339	15,671	14,280
Contractual	12,209	32,367	43,725	5,423,090	5,511,391	5,523,170
Total expenditures	588,473	158,078	43,725	5,875,294	6,665,570	6,651,921
Net change in fund balances	-	(4,350)	3,125	(219,388)	(220,613)	195,665
Fund balances						
December 1		4,350	(1,650)	192,965	195,665	
November 30	\$ -	-	1,475	(26,423)	(24,948)	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, 2010

With comparative totals for the year ended November 30, 2009

	Multi Jurisdictional Drug Prosecution	Victims of Crime	National Forensic Science Improvement	Juvenile Justice Council Care Manager Program	Totals	
					2010	2009
Revenues						
Intergovernmental						
Federal	\$ 160,027	50,926	56,520	55,102	322,575	366,935
Miscellaneous	14,369	13,024		14,096	41,489	71,534
Total revenues	174,396	63,950	56,520	69,198	364,064	438,469
Expenditures						
Current						
Health and public safety						
Personnel	225,707	62,648			288,355	271,837
Commodities				5,686	5,686	61,897
Contractual			9,522	63,512	73,034	37,580
Total current	225,707	62,648	9,522	69,198	367,075	371,314
Capital outlays			46,998		46,998	18,139
Total expenditures	225,707	62,648	56,520	69,198	414,073	389,453
Net change in fund balances	(51,311)	1,302	-	-	(50,009)	49,016
Fund balances						
December 1	48,224	792			49,016	
November 30	\$ (3,087)	2,094	-	-	(993)	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 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 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.

DUPAGE COUNTY, ILLINOIS

E-1

COMBINED SCHEDULE OF BALANCE SHEETS

DEBT SERVICE FUNDS

November 30, 2010

With comparative totals at November 30, 2009

ASSETS	2010	2009
Cash		
Demand deposits	\$ 12,342,427	12,116,299
Investments	16,628,718	16,372,745
Receivables		
Taxes, net allowance	5,090,720	4,944,040
Due from Federal, State and other governments	900,907	900,405
Total assets	<u>\$ 34,962,772</u>	<u>34,333,489</u>
LIABILITIES AND FUND BALANCE		
Liabilities		
Deferred revenue	\$ 4,673,783	4,527,709
Fund balance		
Reserved for debt service	30,288,989	29,805,780
	<u>\$ 34,962,772</u>	<u>34,333,489</u>

COMBINED SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

DEBT SERVICE FUNDS

Year Ended November 30, 2010

With comparative totals for the year ended November 30, 2009

	2010	2009
Revenues		
Taxes		
Property	\$ 4,406,340	4,406,255
Sales	2,054,209	2,055,665
Intergovernmental	10,811,291	10,503,764
Investment income	51,179	210,446
Total revenues	<u>17,323,019</u>	<u>17,176,130</u>
Expenditures		
Current		
General government	51,349	37,049
Debt service		
Principal	14,505,000	14,365,000
Interest	13,464,043	14,087,497
Fiscal agent fees	4,250	3,787
Total expenditures	<u>28,024,642</u>	<u>28,493,333</u>
Excess (deficiency) of revenues over expenditures	<u>(10,701,623)</u>	<u>(11,317,203)</u>
Other financing sources (uses)		
Bond proceeds		69,235
Transfers in	11,184,832	11,471,598
Transfers (out)		(128,249)
Total other financing sources (uses)	<u>11,184,832</u>	<u>11,412,584</u>
Net change in fund balances	483,209	95,381
Fund balances		
December 1	<u>29,805,780</u>	<u>29,710,399</u>
November 30	<u>\$ 30,288,989</u>	<u>29,805,780</u>

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
SPECIAL SERVICE AREA BONDS - WATER SYSTEM/SANITARY SEWER PROJECTS				
Revenues				
Taxes				
Property	\$ 672,023	677,696	5,673	677,138
Investment income	500	28	(472)	626
Total revenues	672,523	677,724	5,201	677,764
Expenditures				
Current				
General Government	51,349	51,349		37,049
Debt service				
Principal	355,000	355,000		420,000
Interest	344,277	344,275	2	322,848
Fiscal agent fees	2,350	2,350		1,851
Total expenditures	752,976	752,974	2	781,748
Excess (deficiency) of revenues over expenditures	(80,453)	(75,250)	5,203	(103,984)
Other financing sources				
Bond proceeds				69,235
Transfers in				
Special Service Area #34 Hobson Valley		162,082	162,082	
Total other financing sources	-	162,082	162,082	69,235
Net change in fund balance	(80,453)	86,832	167,285	(34,749)
Fund balance				
December 1	912,935	912,935		947,684
November 30	\$ 832,482	999,767	167,285	912,935

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
1993 GENERAL OBLIGATION BONDS (ALT. REV. SOURCE) - JAIL PROJECT				
Revenues				
Investment income	\$ 12,000	3,017	(8,983)	5,512
Expenditures				
Debt service				
Interest	1,302,840	1,302,840		1,302,840
Excess (deficiency) of revenues over expenditures	(1,290,840)	(1,299,823)	(8,983)	(1,297,328)
Other financing sources				
Transfer in				
General Fund	1,300,000	1,300,000		1,280,000
Net change in fund balance	9,160	177	(8,983)	(17,328)
Fund balance				
December 1	657,203	657,203		674,531
November 30	\$ 666,363	657,380	(8,983)	657,203

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
1993 GENERAL OBLIGATION BONDS				
(ALT. REV. SOURCE) - STORMWATER PROJECT				
Revenues				
Investment income	\$ 18,000	4,335	(13,665)	7,912
Expenditures				
Debt service				
Interest	1,872,920	1,872,920		1,872,920
Excess (deficiency) of revenues over expenditures	(1,854,920)	(1,868,585)	(13,665)	(1,865,008)
Other financing sources				
Transfer in				
Special Revenue Fund				
Stormwater Drainage	1,881,554	1,870,000	(11,554)	1,840,000
Net change in fund balance	26,634	1,415	(25,219)	(25,008)
Fund balance				
December 1	943,309	943,309		968,317
November 30	\$ 969,943	944,724	(25,219)	943,309

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
2001 GENERAL OBLIGATION BONDS				
(ALT. REV. SOURCE) - DRAINAGE PROJECT				
Revenues				
Taxes				
Sales	\$ 1,270,763	1,208,942	(61,821)	1,272,673
Investment income	28,000	5,282	(22,718)	11,197
Total revenues	1,298,763	1,214,224	(84,539)	1,283,870
Expenditures				
Debt service				
Principal	890,000	890,000		855,000
Interest	399,319	399,319		435,657
Fiscal agent fees	500	500		500
Total expenditures	1,289,819	1,289,819	-	1,291,157
Net change in fund balance	8,944	(75,595)	(84,539)	(7,287)
Fund balance				
December 1	1,724,104	1,724,104		1,731,391
November 30	\$ 1,733,048	1,648,509	(84,539)	1,724,104

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
2001 GENERAL OBLIGATION BONDS				
(ALT. REV. SOURCE) - STORMWATER PROJECT				
Revenues				
Investment income	\$ 22,000	3,933	(18,067)	8,648
Expenditures				
Debt service				
Principal	1,115,000	1,115,000		1,075,000
Interest	117,408	117,408		159,168
Fiscal agent fees	350	350		175
Total expenditures	1,232,758	1,232,758	-	1,234,343
Excess (deficiency) of revenues over expenditures	(1,210,758)	(1,228,825)	(18,067)	(1,225,695)
Other financing sources				
Transfer in				
Special Revenue Fund				
Stormwater Drainage	1,252,500	1,252,000	(500)	1,225,000
Net change in fund balance	41,742	23,175	(18,567)	(695)
Fund balance				
December 1	1,191,175	1,191,175		1,191,870
November 30	\$ 1,232,917	1,214,350	(18,567)	1,191,175

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
2001 TRANSPORTATION REVENUE BONDS				
Revenues				
Intergovernmental	\$ 6,382,346	6,383,154	808	6,076,813
Investment income	75,000		(75,000)	15,005
Total revenues	6,457,346	6,383,154	(74,192)	6,091,818
Expenditures				
Debt service				
Principal	5,730,000	5,730,000		5,485,000
Interest	490,325	490,325		771,313
Total expenditures	6,220,325	6,220,325	-	6,256,313
Excess (deficiency) of revenues over expenditures	237,021	162,829	(74,192)	(164,495)
Other financing sources				
Transfers in				
Special Revenue Fund				
Local Gasoline Tax				301,087
Net change in fund balance	237,021	162,829	(74,192)	136,592
Fund balance				
December 1	6,549,801	6,549,801		6,413,209
November 30	\$ 6,786,822	6,712,630	(74,192)	6,549,801

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
2001 CERTIFICATES OF INDEBTEDNESS				
Revenues				
Investment income	\$		-	60
Expenditures				
Debt service				
Principal				345,000
Interest				15,525
Fiscal agent fees				211
Total expenditures	-	-	-	360,736
Excess (deficiency) of revenues over expenditures	-	-	-	(360,676)
Other financing sources				
Transfer in General Fund			-	360,511
Net change in fund balance	-	-	-	(165)
Fund balance				
December 1	-	-		165
November 30	\$	-	-	-

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
2002 GENERAL OBLIGATION REFUNDING BONDS (ALT. REV. SOURCE) - JAIL PROJECT				
Revenues				
Investment income	\$ 30,000	7,312	(22,688)	15,870
Expenditures				
Debt service				
Principal	1,960,000	1,960,000		1,870,000
Interest	373,250	373,250		469,000
Fiscal agent fees	350	350		350
Total expenditures	2,333,600	2,333,600	-	2,339,350
Excess (deficiency) of revenues over expenditures	(2,303,600)	(2,326,288)	(22,688)	(2,323,480)
Other financing sources				
Transfer in General Fund	2,373,750	2,373,750		2,330,000
Net change in fund balance	70,150	47,462	(22,688)	6,520
Fund balance				
December 1	2,179,767	2,179,767		2,173,247
November 30	\$ 2,249,917	2,227,229	(22,688)	2,179,767

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
2002 GENERAL OBLIGATION REFUNDING BONDS (ALT. REV. SOURCE) - STORMWATER PROJECT				
Revenues				
Investment income	\$ 30,000	10,520	(19,480)	22,906
Expenditures				
Debt service				
Principal	2,815,000	2,815,000		2,735,000
Interest	536,875	536,875		648,275
Fiscal agent fees	350	350		350
Total expenditures	3,352,225	3,352,225	-	3,383,625
Excess (deficiency) of revenues over expenditures	(3,322,225)	(3,341,705)	(19,480)	(3,360,719)
Other financing sources				
Transfer in				
Special Revenue Fund Stormwater Drainage	3,421,000	3,421,000		3,345,000
Net change in fund balance	98,775	79,295	(19,480)	(15,719)
Fund balance				
December 1	3,127,768	3,127,768		3,143,487
November 30	\$ 3,226,543	3,207,063	(19,480)	3,127,768

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
2005 GENERAL OBLIGATION REFUNDING BONDS (ALT. REV. SOURCE) - DRAINAGE PROJECT				
Revenues				
Taxes				
Sales	\$ 784,080	845,267	61,187	782,992
Investment income	18,500	3,518	(14,982)	7,914
Total revenues	802,580	848,785	46,205	790,906
Expenditures				
Debt service				
Principal	85,000	85,000		85,000
Interest	698,815	698,815		701,790
Fiscal agent fees	350	350		350
Total expenditures	784,165	784,165	-	787,140
Net change in fund balance	18,415	64,620	46,205	3,766
Fund balance				
December 1	1,252,321	1,252,321		1,248,555
November 30	\$ 1,270,736	1,316,941	46,205	1,252,321

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
2005 TRANSPORTATION				
REVENUE REFUNDING BONDS				
Revenues				
Intergovernmental	\$ 4,428,039	4,428,137	98	4,426,951
Investment income	200,000	11,254	(188,746)	105,327
Total revenues	4,628,039	4,439,391	(188,648)	4,532,278
Expenditures				
Debt service				
Principal	235,000	235,000		225,000
Interest	4,187,544	4,187,544		4,195,888
Total expenditures	4,422,544	4,422,544	-	4,420,888
Excess (deficiency) of revenues over expenditures	205,495	16,847	(188,648)	111,390
Other financing uses				
Transfer out				
Special Revenue Fund				
Highway Motor Fuel Tax				(128,249)
Net change in fund balance	205,495	16,847	(188,648)	(16,859)
Fund balance				
December 1	8,108,932	8,108,932		8,125,791
November 30	\$ 8,314,427	8,125,779	(188,648)	8,108,932

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
2006 LIMITED TAX GENERAL OBLIGATION REFUNDING BONDS - COURTHOUSE PROJECT				
Revenues				
Taxes				
Property	\$ 3,686,210	3,728,644	42,434	3,729,117
Investment income	25,000		(25,000)	5,682
Total revenues	3,711,210	3,728,644	17,434	3,734,799
Expenditures				
Debt service				
Principal	1,200,000	1,200,000		1,155,000
Interest	2,455,210	2,455,210		2,502,310
Total expenditures	3,655,210	3,655,210	-	3,657,310
Net change in fund balance	56,000	73,434	17,434	77,489
Fund balance				
December 1	2,691,284	2,691,284		2,613,795
November 30	\$ 2,747,284	2,764,718	17,434	2,691,284

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
2006 GENERAL OBLIGATION REFUNDING BONDS (ALT. REV. SOURCE) - STORMWATER PROJECT				
Revenues				
Investment income	\$ 11,000	1,980	(9,020)	3,787
Expenditures				
Debt service				
Principal	120,000	120,000		115,000
Interest	685,262	685,262		689,963
Total expenditures	805,262	805,262	-	804,963
Excess (deficiency) of revenues over expenditures	(794,262)	(803,282)	(9,020)	(801,176)
Other financing sources				
Transfer in Special Revenue Fund Stormwater Drainage	806,000	806,000		790,000
Net change in fund balance	11,738	2,718	(9,020)	(11,176)
Fund balance				
December 1	467,181	467,181		478,357
November 30	\$ 478,919	469,899	(9,020)	467,181

DU PAGE COUNTY, ILLINOIS

CAPITAL PROJECTS FUNDS

Budgeted Funds Only

2001 Courthouse 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.

2010 General Obligation Alternate Revenue Bond Projects - This fund was established to account for the acquisition, construction and installation of various public improvement projects throughout the County.

Children's Center Facility Construction - This fund was established to account for all resources and costs related to the construction of the Children's Center Facility.

DUPAGE COUNTY, ILLINOIS

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COMBINED SCHEDULE OF BALANCE SHEETS

CAPITAL PROJECTS FUNDS

November 30, 2010

With comparative totals at November 30, 2009

ASSETS	2010	2009
Cash		
Demand deposits	\$ 1,858,714	3,401,957
Investments		27,811
Receivables		
Taxes	24,307	24,050
Interest	67,535	
Restricted Cash and Investments		
Demand deposits	3,485,515	
Investments	62,670,281	
Total assets	<u>\$ 68,106,352</u>	<u>3,453,818</u>
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 456,528	808,670
Advances payable to other funds	22,540	43,968
Deferred revenue	23,715	23,715
Retainage payable	14,907	54,024
Total liabilities	<u>517,690</u>	<u>930,377</u>
Fund balance		
Reserved for encumbrances	2,745,014	117,006
Reserved for capital projects	63,849,845	
Unreserved		
Designated for capital projects	993,803	2,426,121
Undesignated		(19,686)
Total fund balance	<u>67,588,662</u>	<u>2,523,441</u>
Total fund balance	<u>\$ 68,106,352</u>	<u>3,453,818</u>

DUPAGE COUNTY, ILLINOIS

F-2

COMBINED SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

CAPITAL PROJECTS FUNDS

Year Ended November 30, 2010

With comparative totals for the year ended November 30, 2009

	2010	2009
Revenues		
Taxes	\$ 23,955	23,923
Intergovernmental		
Federal grants and reimbursements	423,398	3,315
Investment income	(147,752)	18,271
Total revenues	<u>299,601</u>	<u>45,509</u>
Expenditures		
Current		
Commodities		188,112
Contractual	482,266	4,131,088
Bond issuance costs	397,539	31,250
Total current	<u>879,805</u>	<u>4,350,450</u>
Capital outlays	<u>1,073,887</u>	<u>6,742,201</u>
Total expenditures	<u>1,953,692</u>	<u>11,092,651</u>
Excess (deficiency) of revenues over expenditures	<u>(1,654,091)</u>	<u>(11,047,142)</u>
Other financing sources (uses)		
Bond proceeds	67,050,000	1,815,765
Bond premium		14,128
Bond discount	(343,231)	
Transfers in	300,000	7,500,000
Transfers out	(287,457)	
Total other financing sources (uses)	<u>66,719,312</u>	<u>9,329,893</u>
Net change in fund balances	65,065,221	(1,717,249)
Fund balances		
December 1	<u>2,523,441</u>	<u>4,240,690</u>
November 30	<u>\$ 67,588,662</u>	<u>2,523,441</u>

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
2001 COURTHOUSE PROJECT				
Revenues				
Investment income	\$	815	815	874
Expenditures				
Capital outlays	235,000	56,098	178,902	
Net change in fund balance	(235,000)	(55,283)	179,717	874
Fund balance				
December 1	236,820	236,820		235,946
November 30	\$ 1,820	181,537	179,717	236,820

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
SPECIAL SERVICE AREA #14 EXPANSION				
Revenues				
Taxes	\$ 23,715	23,955	240	23,923
Investment income	25	1	(24)	20
Total revenues	23,740	23,956	216	23,943
Expenditures				
Current				
Capital projects				
Contractual	23,715	2,287	21,428	3,345
Net change in fund balance	25	21,669	21,644	20,598
Fund balance				
December 1	(19,686)	(19,686)		(40,284)
November 30	\$ (19,661)	1,983	21,644	(19,686)

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
2001 DRAINAGE BOND PROJECT				
Revenues				
Federal grants and reimbursements	\$			3,315
Investment income	2,000	3,696	1,696	6,441
Total revenues	2,000	3,696	1,696	9,756
Expenditures				
Current				
Capital projects				
Contractual	411,164	193,308	217,856	358,704
Capital outlays	1,202,316	593,159	609,157	299,085
Total expenditures	1,613,480	786,467	827,013	657,789
Net change in fund balance	(1,611,480)	(782,771)	828,709	(648,033)
Fund balance				
December 1	1,194,728	1,194,728		1,842,761
November 30	\$ (416,752)	411,957	828,709	1,194,728

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
2001 STORMWATER BOND PROJECT				
Revenues				
Federal grants and reimbursements	\$	423,398	423,398	
Investment income	3,500	3,511	11	8,933
Total revenues	3,500	426,909	423,409	8,933
Expenditures				
Current				
Capital projects				
Contractual	620,000	283,421	336,579	81,874
Capital outlays	695,000	233,006	461,994	1,233,043
Total expenditures	1,315,000	516,427	798,573	1,314,917
Net change in fund balance	(1,311,500)	(89,518)	1,221,982	(1,305,984)
Fund balance				
December 1	780,253	780,253		2,086,237
November 30	\$ (531,247)	690,735	1,221,982	780,253

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
2005 DRAINAGE BOND PROJECT				
Revenues				
Investment income	\$ 5,000	55	(4,945)	60
Net change in fund balance	5,000	55	(4,945)	60
Fund balance				
December 1	16,058	16,058		15,998
November 30	\$ 21,058	16,113	(4,945)	16,058

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
2006 COURTHOUSE BOND PROJECT				
Revenues				
Investment income	\$			715
Expenditures				
Current				
General government				
Contractual	3,250	3,250		
Capital outlays	200,750	24,561	176,189	72,936
Total expenditures	204,000	27,811	176,189	72,936
Net change in fund balance	(204,000)	(27,811)	176,189	(72,221)
Fund balance				
December 1	27,811	27,811		100,032
November 30	\$ (176,189)	-	176,189	27,811

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
COUNTY CAPITAL IMPROVEMENT, REPAIR, OR REPLACEMENT				
Expenditures				
Current				
Capital projects				
Commodities	\$			188,112
Contractual				3,649,043
Total current	-	-	-	3,837,155
Capital outlays				3,537,470
Total expenditures	-	-	-	7,374,625
Excess (deficiency) of revenues over expenditures	-	-	-	(7,374,625)
Other financing sources (uses)				
Transfer in				
General Fund				7,500,000
Transfer out				
General Fund		(125,375)	(125,375)	
Total other financing sources (uses)	-	(125,375)	(125,375)	7,500,000
Net change in fund balance	-	(125,375)	(125,375)	125,375
Fund balance				
December 1	125,375	125,375		
November 30	\$ 125,375	-	(125,375)	125,375

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

Year Ended November 30, 2010

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

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
SPECIAL SERVICE AREA #34 HOBSON VALLEY				
Revenues				
Investment income	\$		-	1,228
Expenditures				
Current				
Contractual				38,122
Bond issuance costs				31,250
Total current			-	69,372
Capital outlays				1,599,667
Total expenditures			-	1,669,039
Excess (deficiency) of revenues over expenditures			-	(1,667,811)
Other financing sources (uses)				
Bonds proceeds				1,815,765
Bond premium				14,128
Transfers out				
Special Service Area Bonds		(162,082)	(162,082)	
Total other financing sources (uses)		(162,082)	(162,082)	1,829,893
Net change in fund balance		(162,082)	(162,082)	162,082
Fund balance				
December 1	162,082	162,082		
November 30	\$ 162,082	-	(162,082)	162,082

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

Year Ended November 30, 2010

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)
2010 GENERAL OBLIGATION ALTERNATE REVENUE BOND PROJECTS (Major Fund)			
Revenues			
Investment income	\$	(155,899)	(155,899)
Expenditures			
Current			
Capital projects			
Bond issuance costs		397,539	(397,539)
Capital outlays	35,000,000	114,002	34,885,998
Total expenditures	35,000,000	511,541	34,488,459
Excess (deficiency) of revenues over expenditures	(35,000,000)	(667,440)	34,332,560
Other financing sources (uses)			
Bonds proceeds	77,000,000	67,050,000	(9,950,000)
Bond discount		(343,231)	(343,231)
Total other financing sources (uses)	77,000,000	66,706,769	(10,293,231)
Net change in fund balance	42,000,000	66,039,329	24,039,329
Fund balance			
December 1			
November 30	\$ 42,000,000	66,039,329	24,039,329

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

Year Ended November 30, 2010

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)
CHILDREN'S CENTER FACILITY CONSTRUCTION			
Revenues			
Investment income	\$	69	69
Expenditures			
Capital outlays	300,000	53,061	246,939
Excess (deficiency) of revenues over expenditures	(300,000)	(52,992)	247,008
Other financing sources			
Transfers in General Fund	300,000	300,000	
Net change in fund balance	-	247,008	247,008
Fund balance			
December 1			
November 30	\$ -	247,008	247,008

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, 2010
 With comparative totals for the year ended November 30, 2009

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
CONVALESCENT CENTER				
Revenues				
Patient care and other	\$ 29,828,447	24,995,429	(4,833,018)	32,787,435
Expenses				
Personnel services	23,520,277	24,024,171	(503,894)	23,574,946
Commodities	5,243,142	4,597,684	645,458	4,804,726
Contractual services	3,132,893	5,343,152	(2,210,259)	5,210,290
Depreciation		1,167,932	(1,167,932)	1,155,141
Total expenses	31,896,312	35,132,939	(3,236,627)	34,745,103
Operating loss	(2,067,865)	(10,137,510)	(8,069,645)	(1,957,668)
Nonoperating revenues (expenses)				
Investment income	50,000	8,073	(41,927)	46,154
Loss on disposal of equipment		(244)	(244)	(10,358)
Total nonoperating revenues (expenses)	50,000	7,829	(42,171)	35,796
Loss before contributions and transfers	\$ (2,017,865)	(10,129,681)	(8,111,816)	(1,921,872)

Note: 2010 Actual Personnel Services do not include accruals for Net Pension Obligation and Net Other Post-employment Benefits, as those were not included in the budgetary process.

SCHEDULE OF REVENUES AND EXPENSES - BUDGET AND ACTUAL
 PROPRIETARY FUND TYPES - ENTERPRISE FUNDS (CONT.)

Year Ended November 30, 2010

With comparative totals for the year ended November 30, 2009

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
WATER AND SEWERAGE SYSTEM				
Revenues				
User charges - Sewer	\$ 8,511,188	8,599,238	88,050	9,007,028
User charges - Water	2,229,086	5,439,679	3,210,593	4,282,235
Sewer maintenance	1,538,289	1,460,649	(77,640)	844,283
Administrative fees	1,149,655	1,086,780	(62,875)	550,998
DuPage Water Commission capital buy-in fee		207,828	207,828	
Penalties	162,076	188,797	26,721	184,394
Miscellaneous income	2,070,192	1,710,406	(359,786)	1,976,877
Total revenues	15,660,486	18,693,377	3,032,891	16,845,815
Expenses				
Personnel services	7,152,241	7,027,290	124,951	6,857,026
Commodities	1,444,024	1,442,315	1,709	1,205,129
Contractual services	8,689,020	7,934,711	754,309	7,675,059
Capital outlays	5,153,600		5,153,600	
Depreciation & Amortization		3,744,674	(3,744,674)	3,553,054
Total expenses	22,438,885	20,148,990	2,289,895	19,290,268
Operating loss	(6,778,399)	(1,455,613)	5,322,786	(2,444,453)
Nonoperating revenues (expenses)				
Investment income	60,000	82,836	22,836	121,410
Interest expense on bonds and loans	(719,029)	(711,926)	7,103	(752,836)
Amortization of bond discount and issuance costs		(43,354)	(43,354)	(45,686)
Fiscal agent fees		(1,650)	(1,650)	(1,650)
Loss on disposal of assets		(351,128)	(351,128)	(2,322,800)
Total nonoperating revenues (expenses)	(659,029)	(1,025,222)	(366,193)	(3,001,562)
Loss before contributions	\$ (7,437,428)	(2,480,835)	4,956,593	(5,446,015)

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, 2010

With comparative totals at November 30, 2009

	Employee Life/Health Insurance	Liability Insurance	Totals	
			2010	2009
ASSETS				
Current assets				
Cash				
Demand deposits	\$ 465,518	2,173,277	2,638,795	2,545,563
Certificates of deposit	1,500,000	250,000	1,750,000	300,000
Investments				54,878
Receivables				
Taxes		3,053,609	3,053,609	3,056,241
Due from other funds		684,413	684,413	603,551
Other	13,164		13,164	13,079
Total assets	\$ 1,978,682	6,161,299	8,139,981	6,573,312
LIABILITIES AND FUND DEFICIT				
Current liabilities				
Accounts payable	\$ 39,403	227,047	266,450	161,959
Accrued payroll		9,471	9,471	6,482
Claims payable - current	231,000	4,650,298	4,881,298	4,677,947
Due to Federal, State, and other governmental units		27,181	27,181	60,343
Due to other funds		8,910	8,910	6,278
Unearned revenue		3,000,000	3,000,000	3,000,000
Total current liabilities	270,403	7,922,907	8,193,310	7,913,009
Long-term liabilities				
Claims payable - noncurrent		1,243,911	1,243,911	1,173,361
Total liabilities	270,403	9,166,818	9,437,221	9,086,370
Net assets				
Unrestricted	1,708,279	(3,005,519)	(1,297,240)	(2,513,058)
Total	\$ 1,978,682	6,161,299	8,139,981	6,573,312

DUPAGE COUNTY, ILLINOIS

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COMBINING SCHEDULE OF REVENUE, EXPENSES
AND CHANGES IN NET ASSETS

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

For the Year Ended November 30, 2010

With comparative totals for the year ended November 30, 2009

	Employee Life/Health Insurance	Liability Insurance	Totals	
			2010	2009
Revenues				
Employer's share of premiums	\$ 20,779,711		20,779,711	19,411,166
Employees' share of premiums	6,131,708		6,131,708	6,030,854
Insurance excess aggregate payments		509	509	969
Insurance reimbursement		928,473	928,473	545,779
Miscellaneous		18,958	18,958	13,435
Total revenues	26,911,419	947,940	27,859,359	26,002,203
Expenses				
Personnel		231,360	231,360	187,278
Commodities		142,993	142,993	17,274
Contractual services	24,984,449	4,300,053	29,284,502	28,709,466
Changes in non-current claims payable		263,201	263,201	781,504
Total expenses	24,984,449	4,937,607	29,922,056	29,695,522
Operating income (loss)	1,926,970	(3,989,667)	(2,062,697)	(3,693,319)
Nonoperating revenues				
Taxes		3,000,633	3,000,633	2,999,985
Investment income	5,595	22,287	27,882	20,210
Total nonoperating revenues	5,595	3,022,920	3,028,515	3,020,195
Income (loss) before transfer	1,932,565	(966,747)	965,818	(673,124)
Transfer in				
General Fund		250,000	250,000	400,000
Net income (loss)	1,932,565	(716,747)	1,215,818	(273,124)
Net assets				
December 1	(224,286)	(2,288,772)	(2,513,058)	(2,239,934)
November 30	\$ 1,708,279	(3,005,519)	(1,297,240)	(2,513,058)

COMBINING STATEMENT OF CASH FLOWS

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

For the Year Ended November 30, 2010

With comparative totals for the year ended November 30, 2009

	Employee Life/Health Insurance	Liability Insurance	Totals	
			2010	2009
Cash flows from operating activities				
Cash received - employer portion of insurance premiums	\$ 20,779,711		20,779,711	19,411,166
Cash received - employee portion of insurance premiums	6,131,708		6,131,708	6,030,854
Cash payments of insurance premiums and other costs (net)	(24,952,802)	(3,748,778)	(28,701,580)	(28,924,945)
Net cash provided (used) by operating activities	1,958,617	(3,748,778)	(1,790,161)	(3,482,925)
Cash flows from noncapital financing activities				
Cash received - taxes		3,000,633	3,000,633	2,999,985
Transfer in		250,000	250,000	400,000
Total cash provided by noncapital financing activities	-	3,250,633	3,250,633	3,399,985
Cash flows from investing activities				
Investment income	5,595	22,287	27,882	20,210
Net increase (decrease) in cash and cash equivalents	1,964,212	(475,858)	1,488,354	(62,730)
Cash and cash equivalents at December 1	1,306	2,899,135	2,900,441	2,963,171
November 30	\$ 1,965,518	2,423,277	4,388,795	2,900,441
Comprised of				
Demand deposits	\$ 465,518	2,173,277	2,638,795	2,545,563
Certificates of deposit	1,500,000	250,000	1,750,000	300,000
Investments				54,878
	\$ 1,965,518	2,423,277	4,388,795	2,900,441

COMBINING STATEMENT OF CASH FLOWS (CONT.)

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

For the Year Ended November 30, 2010

With comparative totals for the year ended November 30, 2009

	Employee Life/Health Insurance	Liability Insurance	Totals	
			2010	2009
Reconciliation of operating income (loss) to net cash provided (used) by operating activities				
Operating income (loss)	\$ 1,926,970	(3,989,667)	(2,062,697)	(3,693,319)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Increase in taxes receivable		2,632	2,632	(3,473)
(Increase) decrease in due to/from other funds		(78,230)	(78,230)	419,002
(Increase) decrease in other assets	(85)		(85)	205,273
Increase (decrease) in accounts payable	21,032	83,459	104,491	(1,049,712)
Increase (decrease) in accrued liabilities		2,989	2,989	(2,843)
Increase (decrease) in due to Federal, State, and other governmental units		(33,162)	(33,162)	60,343
Increase in claims payable	10,700	263,201	273,901	581,804
Net cash provided (used) by operating activities	\$ 1,958,617	(3,748,778)	(1,790,161)	(3,482,925)

DUPAGE COUNTY, ILLINOIS

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SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET ASSETS

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

For the Year Ended November 30, 2010

With comparative amounts for the year ended November 30, 2009

	2010	2009
EMPLOYEE LIFE/HEALTH INSURANCE		
Revenues		
Premiums		
Employer's	\$ 20,779,711	19,411,166
Employees'	6,131,708	6,030,854
Total revenues	26,911,419	25,442,020
Expenses		
Contractual	24,984,449	25,286,447
Operating income	1,926,970	155,573
Nonoperating revenue		
Investment income	5,595	11,130
Net income	1,932,565	166,703
Net assets		
December 1	(224,286)	(390,989)
November 30	\$ 1,708,279	(224,286)

DUPAGE COUNTY, ILLINOIS

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SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET ASSETS - BUDGET AND ACTUAL

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

For the Year Ended November 30, 2010

With comparative amounts for the year ended November 30, 2009

	Final Budget	2010 Actual	Variance with Budget Positive (Negative)	2009 Actual
LIABILITY INSURANCE				
Revenues				
Insurance excess aggregate payments	\$	509	509	969
Insurance reimbursement	576,074	928,473	352,399	545,779
Miscellaneous		18,958	18,958	13,435
Total revenues	576,074	947,940	371,866	560,183
Expenses				
Current				
General government				
Personnel	270,971	231,360	39,611	187,278
Commodities	143,958	142,993	965	17,274
Contractual	4,378,655	4,300,053	78,602	3,423,019
Changes in non-current claims payable		263,201	(263,201)	781,504
Total expenses	4,793,584	4,937,607	(144,023)	4,409,075
Operating loss	(4,217,510)	(3,989,667)	227,843	(3,848,892)
Nonoperating revenue				
Taxes	3,050,000	3,000,633	(49,367)	2,999,985
Investment income	10,000	22,287	12,287	9,080
Total nonoperating revenue	3,060,000	3,022,920	(37,080)	3,009,065
Loss before transfer	(1,157,510)	(966,747)	190,763	(839,827)
Transfer in				
General Fund	750,000	250,000	(500,000)	400,000
Net loss	(407,510)	(716,747)	(309,237)	(439,827)
Net assets				
December 1	(2,288,772)	(2,288,772)		(1,848,945)
November 30	\$ (2,696,282)	(3,005,519)	(309,237)	(2,288,772)

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.

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.

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.

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.

Belmont Road Grade Separation - This fund is used to account for the receipt and disbursement of funds related to the multi-agency Belmont Road Grade Separation construction project.

Westmont Surface Tax District Retained Fund - This fund is used to account for funds held in escrow for the Westmont Surface Water Protection District.

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 - 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, 2010

	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	48,558,445	18,309,942	8,728,050	3,277,401	3,389,746	82,263,584		82,263,584
Certificates of deposit		2,300,000	15,151,468			17,451,468		17,451,468
Investments			3,290,000			3,290,000		3,290,000
Receivables								
Accrued interest			76,436			76,436		76,436
Due from Federal, State and other governmental units		52,736	617,106			669,842		669,842
Due from other funds			19,771,994			19,771,994	(19,771,994)	
Other assets		1,542,633			1,921	1,544,554		1,544,554
Total assets	\$ 48,558,445	22,205,311	47,637,054	3,277,401	3,392,167	125,070,378	(19,771,994)	105,298,384
LIABILITIES								
Due to Federal, State and other governmental units	\$ 45,343,065	6,167,613	1,194,072	72,345	337,568	53,114,663		53,114,663
Due to other funds			19,771,994			19,771,994	(19,771,994)	
Other liabilities	3,215,380	16,037,698	26,670,988	3,205,056	3,054,599	52,183,721		52,183,721
Total liabilities	\$ 48,558,445	22,205,311	47,637,054	3,277,401	3,392,167	125,070,378	(19,771,994)	105,298,384

DUPAGE COUNTY, ILLINOIS

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES

AGENCY FUNDS

For the Year Ended November 30, 2010

	Balances November 30, 2009	Additions	Deductions	Balances November 30, 2010
<u>COUNTY COLLECTOR</u>				
<u>General</u>				
Assets				
Cash				
Demand deposits	\$ 50,723,437	2,438,912,606	2,441,156,379	48,479,664
Liabilities				
Due to Federal, State and other governmental units	\$ 46,792,017	2,435,697,226	2,437,224,959	45,264,284
Other liabilities	3,931,420	3,215,380	3,931,420	3,215,380
	\$ 50,723,437	2,438,912,606	2,441,156,379	48,479,664
<u>Bankruptcy Escrow</u>				
Assets				
Cash				
Demand deposits	\$ 41,807	2,277,419	2,240,445	78,781
Liabilities				
Due to Federal, State and other governmental units	\$ 41,807	2,277,419	2,240,445	78,781

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2010

	Balances November 30, 2009	Additions	Deductions	Balances November 30, 2010
<u>COUNTY COLLECTOR (Cont.)</u>				
<u>Total - All County Collector's Agency Funds</u>				
Assets				
Cash				
Demand deposits	\$ 50,765,244	2,441,190,025	2,443,396,824	48,558,445
Liabilities				
Due to Federal, State and other governmental units	\$ 46,833,824	2,437,974,645	2,439,465,404	45,343,065
Other liabilities	3,931,420	3,215,380	3,931,420	3,215,380
Total liabilities	\$ 50,765,244	2,441,190,025	2,443,396,824	48,558,445

DUPAGE COUNTY, ILLINOIS

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SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2010

	Balances November 30, 2009	Additions	Deductions	Balances November 30, 2010
<u>COUNTY TREASURER</u>				
<u>Inheritance Tax</u>				
Assets				
Cash				
Demand deposits	\$ 392,828	11,019,064	11,351,514	60,378
Liabilities				
Due to Federal, State and other governmental units	\$ 392,828	11,016,356	11,348,806	60,378
Due to other funds		7,580	7,580	
	\$ 392,828	11,023,936	11,356,386	60,378
<u>Escrow Account</u>				
Assets				
Cash				
Demand deposits	\$ 169,224	11,825	40,366	140,683
Certificates of deposit	219,000		9,000	210,000
	\$ 388,224	11,825	49,366	350,683
Liabilities				
Other liabilities	\$ 388,224	2,825	40,366	350,683

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2010

	Balances November 30, 2009	Additions	Deductions	Balances November 30, 2010
<u>COUNTY TREASURER (Cont.)</u>				
<u>Township Projects Fund</u>				
Assets				
Cash				
Demand deposits	\$ 1,515,427	1,290,878	944,490	1,861,815
Certificates of deposit	2,055,000		355,000	1,700,000
Due from Federal, State and other governmental units	67,465	52,736	67,465	52,736
	<u>\$ 3,637,892</u>	<u>1,343,614</u>	<u>1,366,955</u>	<u>3,614,551</u>
Liabilities				
Due to Federal, State and other governmental units	\$ 3,637,892	921,149	944,490	3,614,551
<u>Condemnation</u>				
Assets				
Cash				
Demand deposits	\$ 27,612,676	31,515,267	45,258,796	13,869,147
Liabilities				
Other liabilities	\$ 27,612,676	31,515,267	45,258,796	13,869,147

DUPAGE COUNTY, ILLINOIS

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SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2010

	Balances November 30, 2009	Additions	Deductions	Balances November 30, 2010
<u>COUNTY TREASURER (Cont.)</u>				
<u>Building Bond Trust</u>				
Assets				
Cash				
Demand deposits	\$ 2,350		700	1,650
Liabilities				
Other liabilities	\$ 2,350		700	1,650
<u>Employee's IMRF Plan</u>				
Assets				
Cash				
Demand deposits	\$ 856,163	28,236,154	28,142,266	950,051
Other assets	1,272,074	1,542,633	1,272,074	1,542,633
	\$ 2,128,237	29,778,787	29,414,340	2,492,684
Liabilities				
Due to Federal, State and other governmental units	\$ 2,128,237	28,506,713	28,142,266	2,492,684

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2010

	Balances November 30, 2009	Additions	Deductions	Balances November 30, 2010
<u>COUNTY TREASURER (Cont.)</u>				
<u>Employee Savings Bond Plan</u>				
Assets				
Cash				
Demand deposits	\$ 3,529	16,260	16,375	3,414
Liabilities				
Other liabilities	\$ 3,529	16,260	16,375	3,414
<u>Employee's Special Wage Deduction</u>				
Assets				
Cash				
Demand deposits	\$ 14,646	201,957	200,886	15,717
Liabilities				
Other liabilities	\$ 14,646	201,957	200,886	15,717
<u>Sale in Error Interest</u>				
Assets				
Cash				
Demand deposits	\$ 119,302	406,394	226,943	298,753
Certificates of deposit	381,000	9,000		390,000
	\$ 500,302	415,394	226,943	688,753
Liabilities				
Other liabilities	\$ 500,302	406,394	217,943	688,753

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2010

	Balances November 30, 2009	Additions	Deductions	Balances November 30, 2010
<u>COUNTY TREASURER (Cont.)</u>				
<u>Domestic Relations Legal Fund</u>				
Assets				
Cash				
Demand deposits	\$ 151,496	364,641	367,546	148,591
Liabilities				
Other liabilities	\$ 151,496	364,641	367,546	148,591
<u>Employee Flexible Benefits</u>				
Assets				
Cash				
Demand deposits	\$ 96,825	515,093	519,711	92,207
Liabilities				
Other liabilities	\$ 96,825	515,093	519,711	92,207
<u>Kogen Trust Agreement</u>				
Assets				
Cash				
Demand deposits	\$ 19,009	18		19,027
Liabilities				
Other liabilities	\$ 19,009	18		19,027

DUPAGE COUNTY, ILLINOIS

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SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2010

	Balances November 30, 2009	Additions	Deductions	Balances November 30, 2010
<u>COUNTY TREASURER (Cont.)</u>				
<u>Local Law Drug Enforcement</u>				
Assets				
Cash				
Demand deposits	\$ 60,521	32,201	55,521	37,201
Liabilities				
Other liabilities	\$ 60,521	32,201	55,521	37,201
<u>RTA Benefit Fare Program</u>				
Assets				
Cash				
Demand deposits	\$ 826	3,076	3,416	486
Liabilities				
Other liabilities	\$ 826	3,076	3,416	486
<u>Belmont Road Grade Separation</u>				
Assets				
Cash				
Demand deposits	\$	3,722,996	2,916,415	806,581
Liabilities				
Other liabilities	\$	3,722,996	2,916,415	806,581

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2010

	Balances November 30, 2009	Additions	Deductions	Balances November 30, 2010	
<u>COUNTY TREASURER (Cont.)</u>					
<u>Westmont Surface Tax District Retained Fund</u>					
Assets					
Cash					
Demand deposits	\$	4,241		4,241	
Liabilities					
Other liabilities	\$	4,241		4,241	
 <u>Total - All County Treasurer's Agency Funds</u>					
Assets					
Cash					
Demand deposits	\$	31,014,822	77,340,065	90,044,945	18,309,942
Certificates of deposit		2,655,000	9,000	364,000	2,300,000
Due from Federal, State and other governmental units		67,465	52,736	67,465	52,736
Other assets		1,272,074	1,542,633	1,272,074	1,542,633
Total assets	\$	35,009,361	78,944,434	91,748,484	22,205,311
Liabilities					
Due to Federal, State and other governmental units	\$	6,158,957	40,444,218	40,435,562	6,167,613
Due to other funds			7,580	7,580	
Other liabilities		28,850,404	36,784,969	49,597,675	16,037,698
Total liabilities	\$	35,009,361	77,236,767	90,040,817	22,205,311

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2010

	Balances November 30, 2009	Additions	Deductions	Balances November 30, 2010
<u>CLERK OF THE CIRCUIT COURT</u>				
<u>Criminal Traffic Account</u>				
Assets				
Cash				
Demand deposits	\$ 7,626,103	53,150,090	52,719,390	8,056,803
Due from other funds	19,214,280	250,000	1,499,987	17,964,293
	<u>\$ 26,840,383</u>	<u>53,400,090</u>	<u>54,219,377</u>	<u>26,021,096</u>
Liabilities				
Due to Federal, State and other governmental units	\$ 1,018,787	1,194,072	1,018,787	1,194,072
Other liabilities	25,821,596	53,054,722	54,049,294	24,827,024
	<u>\$ 26,840,383</u>	<u>54,248,794</u>	<u>55,068,081</u>	<u>26,021,096</u>
<u>Bond Account</u>				
Assets				
Cash				
Demand deposits	\$ 515,022	1,068,127	1,029,780	553,369
Due from other funds	1,290,595			1,290,595
	<u>\$ 1,805,617</u>	<u>1,068,127</u>	<u>1,029,780</u>	<u>1,843,964</u>
Liabilities				
Other liabilities	\$ 1,805,617	1,068,127	1,029,780	1,843,964

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2010

	Balances November 30, 2009	Additions	Deductions	Balances November 30, 2010
<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)	13,710,905	13,710,905	(2,000)
Other assets	530,258	617,106	530,258	617,106
	<u>\$ 530,258</u>	<u>14,328,011</u>	<u>14,241,163</u>	<u>617,106</u>
Liabilities				
Due to other funds	\$ 530,258	517,106	430,258	617,106
<u>Investment Account</u>				
Assets				
Cash				
Demand deposits	\$ (86,286)	2,044,176	1,838,012	119,878
Certificates of deposit	15,054,889	96,579		15,151,468
Investments	4,810,606		1,520,606	3,290,000
Due from other funds	430,258	517,106	430,258	517,106
Accrued interest receivable	195,408	76,436	195,408	76,436
	<u>\$ 20,404,875</u>	<u>2,734,297</u>	<u>3,984,284</u>	<u>19,154,888</u>
Liabilities				
Due to other funds	\$ 20,404,875	250,000	1,499,987	19,154,888

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2010

	Balances November 30, 2009	Additions	Deductions	Balances November 30, 2010
<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	8,052,839	69,973,298	69,298,087	8,728,050
Certificates of deposit	15,054,889	96,579		15,151,468
Investments	4,810,606		1,520,606	3,290,000
Accrued interest receivable	195,408	76,436	195,408	76,436
Due from Federal, State and other governmental units	530,258	617,106	530,258	617,106
Due from other funds	20,935,133	767,106	1,930,245	19,771,994
Total assets	\$ 49,581,133	71,530,525	73,474,604	47,637,054
Liabilities				
Due to Federal, State and other governmental units	\$ 1,018,787	1,194,072	1,018,787	1,194,072
Due to other funds	20,935,133	767,106	1,930,245	19,771,994
Other liabilities	27,627,213	54,122,849	55,079,074	26,670,988
Total liabilities	\$ 49,581,133	56,084,027	58,028,106	47,637,054

DUPAGE COUNTY, ILLINOIS

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SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2010

	Balances November 30, 2009	Additions	Deductions	Balances November 30, 2010
<u>COUNTY SHERIFF</u>				
<u>County Sheriff - Chancery Account</u>				
Assets				
Cash				
Demand deposits	\$ 5,715,130	33,939,606	37,872,256	1,782,480
Liabilities				
Other liabilities	\$ 5,715,130	33,939,606	37,872,256	1,782,480
<u>County Sheriff - Commissary Account</u>				
Assets				
Cash				
Demand deposits	\$ 911,502	973,583	854,177	1,030,908
Liabilities				
Other liabilities	\$ 911,502	973,583	854,177	1,030,908
<u>County Sheriff - Inmate Account</u>				
Assets				
Cash				
Demand deposits	\$ 58,856	1,283,953	1,268,463	74,346
Liabilities				
Other liabilities	\$ 58,856	1,283,953	1,268,463	74,346

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2010

	Balances November 30, 2009	Additions	Deductions	Balances November 30, 2010
<u>COUNTY SHERIFF (Cont.)</u>				
<u>County Sheriff - Arson Task Force</u>				
Assets				
Cash				
Demand deposits	\$ 1,664	1,096	1,400	1,360
Liabilities				
Other liabilities	\$ 1,664	1,096	1,400	1,360
<u>County Sheriff - Investigative Account</u>				
Assets				
Cash				
Demand deposits	\$ 27,218	132,502	87,375	72,345
Liabilities				
Due to Federal, State and other governmental units	\$ 27,218	132,502	87,375	72,345
<u>County Sheriff - IVOC Account</u>				
Assets				
Cash				
Demand deposits	\$ 351	250	100	501
Liabilities				
Other liabilities	\$ 351	250	100	501

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2010

	Balances November 30, 2009	Additions	Deductions	Balances November 30, 2010
<u>COUNTY SHERIFF (Cont.)</u>				
<u>County Sheriff - Replevin and Levy</u>				
Assets				
Cash				
Demand deposits	\$ 60,574	81,680	86,136	56,118
Liabilities				
Other liabilities	\$ 60,574	81,680	86,136	56,118
<u>County Sheriff - Drug Traffic Prevention</u>				
Assets				
Cash				
Demand deposits	\$ 35,366	282,615	258,571	59,410
Liabilities				
Other liabilities	\$ 35,366	282,615	258,571	59,410
<u>County Sheriff - JEZ Fund</u>				
Assets				
Cash				
Demand deposits	\$ 5,898	2,865	3,147	5,616
Liabilities				
Other liabilities	\$ 5,898	2,865	3,147	5,616

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2010

	Balances November 30, 2009	Additions	Deductions	Balances November 30, 2010
<u>COUNTY SHERIFF (Cont.)</u>				
<u>County Sheriff - Drug Traffic Seizure Account</u>				
Assets				
Cash				
Demand deposits	\$ 45,280	206,959	70,739	181,500
Liabilities				
Other liabilities	\$ 45,280	206,959	70,739	181,500
<u>County Sheriff - Sex Offender</u>				
Assets				
Cash				
Demand deposits	\$ 1,815	1,520	563	2,772
Liabilities				
Other liabilities	\$ 1,815	1,520	563	2,772
<u>County Sheriff - Explorer Post 644</u>				
Assets				
Cash				
Demand deposits	\$ 3,655	1,707	2,302	3,060
Liabilities				
Other liabilities	\$ 3,655	1,707	2,302	3,060
<u>County Sheriff - Retired Canine Assistance Program</u>				
Assets				
Cash				
Demand deposits	\$ 690	15	15	690
Liabilities				
Other liabilities	\$ 690	15	15	690

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2010

	Balances November 30, 2009	Additions	Deductions	Balances November 30, 2010
<u>COUNTY SHERIFF (Cont.)</u>				
<u>County Sheriff - Extradition Account</u>				
Assets				
Cash				
Demand deposits	\$ 5,400	22,976	22,576	5,800
Liabilities				
Other liabilities	\$ 5,400	22,976	22,576	5,800
<u>County Sheriff - Internet Auction Account</u>				
Assets				
Cash				
Demand deposits	\$ 577	2,360	2,442	495
Liabilities				
Other liabilities	\$ 577	2,360	2,442	495
<u>Total - County Sheriff</u>				
Assets				
Cash				
Demand deposits	\$ 6,873,976	36,933,687	40,530,262	3,277,401
Liabilities				
Due to Federal, State and other governmental units	\$ 27,218	132,502	87,375	72,345
Other liabilities	6,846,758	36,801,185	40,442,887	3,205,056
Total liabilities	\$ 6,873,976	36,933,687	40,530,262	3,277,401

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2010

	Balances November 30, 2009	Additions	Deductions	Balances November 30, 2010
<u>OTHER AGENCY FUNDS</u>				
<u>County Clerk</u>				
Assets				
Cash				
Petty cash	\$ 500			500
Demand deposits	1,722,716	32,338,609	31,710,554	2,350,771
	<u>\$ 1,723,216</u>	<u>32,338,609</u>	<u>31,710,554</u>	<u>2,351,271</u>
Liabilities				
Other liabilities	<u>\$ 1,723,216</u>	<u>32,338,609</u>	<u>31,710,554</u>	<u>2,351,271</u>
<u>State's Attorney - Tax and Investigative Account</u>				
Assets				
Cash				
Demand deposits	\$ 9,260	41,835	40,267	10,828
	<u>\$ 9,260</u>	<u>41,835</u>	<u>40,267</u>	<u>10,828</u>
Liabilities				
Other liabilities	<u>\$ 9,260</u>	<u>41,835</u>	<u>40,267</u>	<u>10,828</u>
<u>State's Attorney - Victim Restitution</u>				
Assets				
Cash				
Demand deposits	\$ 175,752		112,392	63,360
	<u>\$ 175,752</u>		<u>112,392</u>	<u>63,360</u>
Liabilities				
Other liabilities	<u>\$ 175,752</u>		<u>112,392</u>	<u>63,360</u>

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2010

	Balances November 30, 2009	Additions	Deductions	Balances November 30, 2010
<u>OTHER AGENCY FUNDS (Cont.)</u>				
<u>State's Attorney - Victim</u>				
<u>Restitution Insurance Acct</u>				
Assets				
Cash				
Demand deposits	\$ 298,652		14,308	284,344
Liabilities				
Other liabilities	\$ 298,652		14,308	284,344
<u>County Probation Department</u>				
Assets				
Cash				
Demand deposits	\$ 338,625		1,057	337,568
Liabilities				
Due to Federal, State and other governmental units	\$ 338,625		1,057	337,568
<u>Convalescent Center - Special Account</u>				
Assets				
Cash				
Demand deposits	\$ 11,384	223,929	226,585	8,728
Liabilities				
Other liabilities	\$ 11,384	223,929	226,585	8,728

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2010

	Balances November 30, 2009	Additions	Deductions	Balances November 30, 2010
<u>OTHER AGENCY FUNDS (Cont.)</u>				
<u>Convalescent Center - Residents'</u>				
<u>Agency Fund</u>				
Assets				
Cash				
Demand deposits	\$ 236,809	3,074,708	3,042,915	268,602
Liabilities				
Other liabilities	\$ 236,809	3,074,708	3,042,915	268,602
<u>Convalescent Center - Administrative</u>				
<u>Account</u>				
Assets				
Cash				
Demand deposits	\$ 52,287	85,325	85,325	52,287
Other assets	1,772	455	306	1,921
	\$ 54,059	85,780	85,631	54,208
Liabilities				
Other liabilities	\$ 54,059	85,780	85,631	54,208
<u>Special Service Area #32</u>				
Assets				
Cash				
Demand deposits	\$ 6,064	5,947	5,886	6,125
Liabilities				
Other liabilities	\$ 6,064	5,947	5,886	6,125

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2010

	Balances November 30, 2009	Additions	Deductions	Balances November 30, 2010
<u>OTHER AGENCY FUNDS (Cont.)</u>				
<u>Special Service Area #33</u>				
Assets				
Cash				
Demand deposits	\$ 7,075	6,923	6,865	7,133
Liabilities				
Other liabilities	\$ 7,075	6,923	6,865	7,133
<u>Total - All Other Agency Funds</u>				
Assets				
Cash				
Petty cash	\$ 500			500
Demand deposits	2,858,624	35,777,276	35,246,154	3,389,746
Other assets	1,772	455	306	1,921
Total assets	\$ 2,860,896	35,777,731	35,246,460	3,392,167
Liabilities				
Due to Federal, State and other governmental units	\$ 338,625		1,057	337,568
Other liabilities	2,522,271	35,777,731	35,245,403	3,054,599
Total liabilities	\$ 2,860,896	35,777,731	35,246,460	3,392,167

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2010

	Balances November 30, 2009	Additions	Deductions	Balances November 30, 2010
TOTAL - ALL AGENCY FUNDS				
Assets				
Cash				
Petty cash	\$ 2,500			2,500
Demand deposits	99,565,505	2,661,214,351	2,678,516,272	82,263,584
Certificates of deposit	17,709,889	105,579	364,000	17,451,468
Investments	4,810,606		1,520,606	3,290,000
Receivables				
Accrued interest	195,408	76,436	195,408	76,436
Due from Federal, State and other governmental units	597,723	669,842	597,723	669,842
Due from other funds	20,935,133	767,106	1,930,245	19,771,994
Other assets	1,273,846	1,543,088	1,272,380	1,544,554
Total assets	\$ 145,090,610	2,664,376,402	2,684,396,634	125,070,378
Liabilities				
Due to Federal, State and other governmental units	\$ 54,377,411	2,479,745,437	2,481,008,185	53,114,663
Due to other funds	20,935,133	774,686	1,937,825	19,771,994
Other liabilities	69,778,066	166,702,114	184,296,459	52,183,721
Total liabilities	\$ 145,090,610	2,647,222,237	2,667,242,469	125,070,378



**Capital Assets Used in the
Operation of Governmental Activities**

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL ACTIVITIES

COMPARATIVE SCHEDULES BY SOURCE

November 30, 2010 and 2009

	2010	2009 *
Governmental activities capital assets		
Land	\$ 293,548,955	287,689,357
Construction in progress	11,055,250	25,539,033
Infrastructure	654,577,516	637,015,635
Buildings	271,183,069	270,588,903
Improvements other than buildings	7,819,255	7,819,255
Machinery and equipment	75,232,420	70,986,840
Total governmental activities capital assets	<u>\$ 1,313,416,465</u>	<u>1,299,639,023</u>
Investments in governmental activities capital assets by source		
General Fund	\$ 132,443,585	131,126,247
Special Revenue activities	825,532,355	813,125,451
Capital Projects activities	355,440,525	355,387,325
Total investments in governmental activities capital assets by source	<u>\$ 1,313,416,465</u>	<u>1,299,639,023</u>

* November 30, 2009 balances have been adjusted for the exclusion of the Emergency Telephone System Board as an activity of the Primary Government. See Note 13.

DUPAGE COUNTY, ILLINOIS

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CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL ACTIVITIES

SCHEDULE BY FUNCTION AND ACTIVITY

For the Year Ended November 30, 2010

Function and Activity	Land	Construction in Progress	Infrastructure	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Governmental Activities Capital Assets November 30, 2010
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	2,314,420		54,086,357	1,268,638	11,419,728	70,001,143
County Board				6,680		10,797	17,477
County Clerk				68,723		47,242	115,965
County Treasurer						14,087	14,087
Data Processing						3,505,979	3,505,979
Election Commission						10,408,436	10,408,436
Finance						239,253	239,253
Groundskeeping						182,448	182,448
Personnel - Security						192,608	192,608
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	2,314,420	-	54,249,928	1,268,638	26,853,679	85,598,665
Highway, Streets and Bridges							
Maintenance		1,338,690		10,137,642		14,454,171	25,930,503
Streets and Bridges	141,920,356	2,111,945	599,829,135		3,008,917		746,870,353
Total Highway, Streets and Bridges	141,920,356	3,450,635	599,829,135	10,137,642	3,008,917	14,454,171	772,800,856
Judicial							
Circuit Court						691,671	691,671
Circuit Court Probation						527,765	527,765
Clerk of the Circuit Court						8,368,348	8,368,348
Courthouse Construction 01		37,987		47,745,788	3,497,247	3,154,765	54,435,787
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		152,380	153,890
State's Attorney						647,530	647,530
Youth Home	101,500			11,349,779	44,453	56,155	11,551,887
Total Judicial	101,500	37,987	-	114,855,780	3,541,700	17,729,927	136,266,894
Health and Public Safety							
Animal Control				794,119		276,076	1,070,195
Child Victim Witness Project				28,555		42,715	71,270
Convalescent Center Grants		91,212					91,212
Coroner				2,098,007		391,177	2,489,184
County Jail				68,668,366		611,934	69,280,300
Courthouse Security						61,280	61,280
Health Department	3,567,740	344,125		15,614,661		4,614,237	24,140,763
Office of Emergency Mgmt				568,418		1,044,633	1,613,051
Sheriff				3,368,979		7,213,297	10,582,276
Total Health and Public Safety	3,567,740	435,337	-	91,141,105	-	14,255,349	109,399,531

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL ACTIVITIES

SCHEDULE BY FUNCTION AND ACTIVITY (CONT.)

For the Year Ended November 30, 2010

Function and Activity	Land	Construction in Progress	Infrastructure	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Governmental Activities Capital Assets November 30, 2010
Public Service							
Community Development						45,096	45,096
Economic Development & Planning						586,222	586,222
Human Services						275,383	275,383
Weatherization Grant						53,506	53,506
Total Public Service	-	-	-	-	-	960,207	960,207
Public Works							
Drainage	19,168,969		11,563,042			181,066	30,913,077
Stormwater	127,878,390	4,816,871	43,185,339	6,489		746,639	176,633,728
Total Public Works	147,047,359	4,816,871	54,748,381	6,489	-	927,705	207,546,805
Total Governmental Funds Capital Assets	\$ 293,548,955	11,055,250	654,577,516	271,183,069	7,819,255	75,232,420	1,313,416,465

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL ACTIVITIES

SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY

For the Year Ended November 30, 2010

Function and Activity	Governmental Activities Capital Assets November 30, 2009 *	Additions	Deductions	Governmental Activities Capital Assets November 30, 2010
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	67,220,146	4,824,577	2,043,580	70,001,143
County Board	25,777		8,300	17,477
County Clerk	264,815		148,850	115,965
County Treasurer	14,087			14,087
Data Processing	3,330,992	267,690	92,703	3,505,979
Election Commission	10,346,478	61,958		10,408,436
Finance	239,253			239,253
Groundskeeping	202,648		20,200	182,448
Personnel - Security	235,417		42,809	192,608
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	82,800,882	5,154,225	2,356,442	85,598,665
Highway, Streets and Bridges				
Maintenance	23,225,526	2,704,977		25,930,503
Streets and Bridges	741,025,018	24,445,249	18,599,914	746,870,353
Total Highway, Streets and Bridges	764,250,544	27,150,226	18,599,914	772,800,856
Judicial				
Circuit Court	485,991	205,680		691,671
Circuit Court Probation	480,645	47,120		527,765
Clerk of the Circuit Court	7,886,499	482,309	460	8,368,348
Courthouse Construction 01	54,393,210	429,079	386,502	54,435,787
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	139,650	14,240		153,890
State's Attorney	577,174	75,687	5,331	647,530
Youth Home	11,551,887			11,551,887
Total Judicial	135,405,072	1,254,115	392,293	136,266,894

(Cont.)

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL ACTIVITIES

SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY (CONT.)

For the Year Ended November 30, 2010

Function and Activity	Governmental Activities Capital Assets November 30, 2009 *	Additions	Deletions	Governmental Activities Capital Assets November 30, 2010
Health and Public Safety				
Animal Control	1,022,782	61,162	13,749	1,070,195
Child Victim Witness Project	80,234		8,964	71,270
Convalescent Center Grants	1,752,111	645,604	2,306,503	91,212
Coroner	2,503,818		14,634	2,489,184
County Jail	69,280,300			69,280,300
Courthouse Security	61,280			61,280
Health Department	23,374,536	841,000	74,773	24,140,763
Office of Emergency Mgmt	1,644,637		31,586	1,613,051
Sheriff	10,401,258	603,199	422,181	10,582,276
Total Health and Public Safety	110,120,956	2,150,965	2,872,390	109,399,531
Public Service				
Community Development	45,096			45,096
Economic Development & Planning	586,222			586,222
Human Services	75,412	199,971		275,383
Weatherization Grant	53,506			53,506
Total Public Service	760,236	199,971		960,207
Public Works				
Drainage	30,484,375	1,093,941	665,239	30,913,077
Stormwater	174,973,451	9,206,892	7,546,615	176,633,728
Total Public Works	205,457,826	10,300,833	8,211,854	207,546,805
Total Governmental Funds Capital Assets	\$ 1,299,639,023	46,210,335	32,432,893	1,313,416,465

* November 30, 2009 balances have been adjusted for the exclusion of the Emergency Telephone System Board as a fund of the Primary Government. See Note 13.

Note: Transfers between various functions and activities of \$145,448 are included in the above activity.



Statistical Section

DUPAGE COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT YEAR ENDED NOVEMBER 30, 2010

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	299-308
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	309-323
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	324-333
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	334-335
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	336-340

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 Eight 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. 2009 amounts have been restated to reflect removal of ETSB as a blended component unit, and to include two funds previously reported as Agency Funds.

2007	2008	2009	2010
515,688,772	531,794,055	526,643,803	524,578,436
28,610,054	38,579,136	32,837,493	31,388,626
154,394,789	150,865,482	139,575,093	134,952,699
698,693,615	721,238,673	699,056,389	690,919,761
82,506,297	70,201,635	85,901,560	84,877,600
1,164,884	16,524,276	2,500,566	2,293,027
17,014,533	13,858,024	7,610,159	4,375,023
100,685,714	100,583,935	96,012,285	91,545,650
598,195,069	601,995,690	612,545,363	609,456,036
29,774,938	55,103,412	35,338,059	33,681,653
171,409,322	164,723,506	147,185,252	139,327,722
799,379,329	821,822,608	795,068,674	782,465,411

DUPAGE COUNTY, ILLINOIS

CHANGES IN NET ASSETS

Last Eight 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
Public works	6,975,644	10,986,745	7,830,746	14,224,528
Educational services	605,645	534,495	662,333	624,636
Conservation and recreation	147,579			
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
Public works	1,822,353	2,143,023	3,787,149	1,582,857
Educational services	312,718	320,650	323,222	412,465
Conservation and recreation	238,492			
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 service	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
Public works	36,153	13,658	527,928	530,180
Conservation and recreation	147,579			
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	2010
80,569,502	79,503,497	89,128,191	82,328,234
87,107,697	90,666,171	96,975,837	95,942,738
50,394,522	44,750,517	36,932,547	44,101,530
33,398,538	27,825,702	38,741,928	42,723,807
42,982,648	43,991,165	48,908,014	49,994,196
9,301,970	7,121,018	17,960,703	10,038,353
581,374	558,065	849,762	861,769
		205,015	356,589
15,012,918	14,286,924	13,948,235	13,152,197
319,349,169	308,703,059	343,650,232	339,499,413
33,338,061	32,900,010	34,755,461	35,133,183
19,520,073	20,587,516	22,413,240	21,257,048
52,858,134	53,487,526	57,168,701	56,390,231
372,207,303	362,190,585	400,818,933	395,889,644
20,063,804	18,376,745	21,701,637	20,250,459
19,447,080	17,636,546	18,756,406	17,420,250
1,837,333	2,740,774	1,834,459	1,313,984
3,721,579	2,544,734	846,965	1,889,032
23,445,481	38,230,226	35,579,718	35,372,063
1,777,963	658,673	1,120,119	603,504
481,640			
	25,598	2,103,064	1,133,299
19,061,568	16,611,236	17,299,394	17,763,720
16,030,448	21,028,399	13,358,950	15,545,867
24,913,259	21,749,891	36,815,150	23,874,197
2,097,071	3,589,030	4,113,628	3,115,969
2,483,999		1,945,773	222,959
		205,609	312,339
45,000	1,378,481	7,424,344	14,693,789
135,406,225	144,570,333	163,105,216	153,511,431

DUPAGE COUNTY, ILLINOIS

CHANGES IN NET ASSETS (CONT.)
(Accrual Basis of Accounting)

Last Eight 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 Grants and Contributions	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
Unrestricted 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:				
Unrestricted 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 year 2002. Therefore, entity-wide information for DuPage County is shown beginning in fiscal year 2003. 2009 amounts have been restated to reflect removal of ETSB as a blended component unit, and to include two funds previously reported as Agency Funds.

2007	2008	2009	2010
34,169,487	32,766,353	32,787,435	28,153,612
18,814,973	17,565,227	17,108,872	18,908,528
932,680	1,782,889	1,773,333	70,510
53,917,140	52,114,469	51,669,640	47,132,650
189,323,365	196,684,802	214,774,856	200,644,081
(183,942,944)	(164,132,726)	(180,545,016)	(185,987,982)
1,059,006	(1,373,057)	(5,499,061)	(9,257,581)
(182,883,938)	(165,505,783)	(186,044,077)	(195,245,563)
65,293,780	67,526,161	67,424,153	67,439,853
77,919,286	105,074,406	104,811,713	107,925,821
11,435,092	5,741,486	1,765,366	1,085,804
36,026,275	9,251,245	4,536,786	4,891,700
1,550,536	(915,524)	(23,043,052)	(3,491,824)
192,224,969	186,677,774	157,978,171	177,851,354
591,953	355,754	167,564	90,909
(1,550,536)	915,524	(2,483,205)	3,491,824
(958,583)	1,271,278	(2,315,641)	3,582,733
191,266,386	187,949,052	155,662,530	181,434,087
8,282,025	22,545,048	(22,566,845)	(8,136,628)
100,423	(101,779)	(7,814,702)	(5,674,848)
8,382,448	22,443,269	(30,381,547)	(13,811,476)

DUPAGE COUNTY, ILLINOIS

FUND BALANCES - GOVERNMENTAL FUNDS

Last Eight 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	\$ 28,678,957	33,536,059	34,515,123	34,797,411
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	\$ 235,211,159	203,144,566	179,861,156	174,272,072
Total governmental funds	\$ 263,890,116	236,680,625	214,376,279	209,069,483

Note: 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, information for DuPage County is shown beginning in fiscal year 2003. 2009 amounts have been restated to reflect removal of ETSB as a blended component unit, and to include two funds previously reported as Agency Funds.

2007	2008	2009	2010
516,593	1,065,177	837,505	1,368,196
	7,500,000	4,000,000	4,000,000
45,282,773	51,741,245	52,172,319	55,940,580
45,799,366	60,306,422	57,009,824	61,308,776
57,298,733	46,193,580	65,188,547	124,697,657
	2,684,896	2,426,121	993,803
85,862,030	86,302,790	58,383,333	56,040,926
4,049,919	(40,284)	(19,686)	
147,210,682	135,140,982	125,978,315	181,732,386
193,010,048	195,447,404	182,988,139	243,041,162

DUPAGE COUNTY, ILLINOIS

CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

Last Ten Years

Fiscal Year	2001	2002	2003	2004
Revenues				
Property taxes	\$ 59,979,175	59,260,347	59,661,132	57,778,075
Sales and other taxes	59,028,454	58,216,201	58,801,687	61,849,632
Fees, licenses and permits	25,151,121	25,644,044	30,226,695	28,395,663
Intergovernmental	63,473,068	89,835,154	100,454,333	89,782,650
Charges for services	9,105,128	6,342,636	9,952,319	12,349,237
Court fees and fines	18,840,402	19,442,530	21,911,203	23,918,962
Investment income	15,566,467	9,666,303	4,330,225	3,037,648
Miscellaneous	17,522,716	24,677,282	44,073,267	11,350,215
Total Revenues	268,666,531	293,084,497	329,410,861	288,462,082
Expenditures				
General government	59,958,846	63,914,371	72,102,186	63,022,030
Health and public safety	74,855,617	80,081,427	81,879,308	82,421,316
Highways, streets and bridges	24,340,203	26,849,690	52,740,258	20,892,196
Public services	39,437,436	38,851,738	34,850,065	28,370,224
Judicial	33,843,799	35,464,320	36,053,057	36,700,006
Conservation and recreation			147,579	
Public works		7,417,382	6,510,376	6,333,494
Educational services	589,768	627,880	605,095	533,944
Debt service				
Principal	13,150,000	10,575,000	10,165,000	11,150,000
Interest	7,817,349	19,156,674	17,474,897	17,509,916
Cost of issuance	2,102,839	507,451		
Fiscal agent fees	1,600		99,125	4,307
Capital outlay	58,215,448	68,733,725	71,974,396	48,234,140
Total Expenditures	314,312,905	352,179,658	384,601,342	315,171,573
Excess of revenues over (under) expenditures	(45,646,374)	(59,095,161)	(55,190,481)	(26,709,491)
Other Financing Sources (Uses)				
Bonds issued	245,310,921	56,916,012		
Bond premium (discount)		(338,098)	10,028	
Payments to escrow agent	(32,132,931)	(48,692,030)		
Transfers in	40,820,023	25,793,778	32,086,513	25,226,547
Transfers out	(38,029,528)	(26,193,778)	(42,986,513)	(25,726,547)
Proceeds from sale of assets				
Total Other Financing Sources (Uses)	215,968,485	7,485,884	(10,889,972)	(500,000)
Net change in fund balances	\$ 170,322,111	(51,609,277)	(66,080,453)	(27,209,491)
Debt service as a percentage of noncapital expenditures	9.01%	10.67%	8.87%	10.74%
Debt service as a percentage of total expenditures	7.34%	8.59%	7.21%	9.09%
Ratio of capital outlay to total expenditures	18.52%	19.52%	18.71%	15.30%

Note: 2009 information has been restated to reflect removal of ETSB as a blended component unit.

2005	2006	2007	2008	2009	2010
57,636,475	60,380,421	62,175,701	64,500,053	64,499,629	64,401,147
63,677,005	66,048,731	65,872,024	87,307,459	96,248,316	98,733,010
31,121,315	32,794,968	33,824,284	21,945,114	19,884,905	18,899,568
93,274,929	96,625,344	92,739,193	71,345,581	94,790,649	87,960,448
17,960,600	21,024,637	20,321,963	19,517,516	19,219,387	17,079,374
24,522,083	24,611,715	27,239,079	40,942,442	40,662,282	41,590,312
6,419,397	10,226,780	11,342,018	5,695,326	1,765,366	1,085,804
10,087,722	20,995,917	11,777,051	17,397,810	5,183,654	5,386,849
304,699,526	332,708,513	325,291,313	328,651,301	342,254,188	335,136,512
62,627,436	70,274,920	74,991,954	71,290,201	81,217,581	76,763,751
86,139,878	88,536,562	85,835,446	88,499,582	91,840,441	89,172,325
21,472,792	20,155,564	22,005,394	20,831,951	19,209,282	21,313,721
30,230,866	37,654,587	33,322,033	27,820,992	37,944,437	42,001,399
37,664,637	39,660,294	39,096,750	40,128,850	44,309,803	44,459,010
529,128	631,352	479,026	129,447	163,563	355,846
5,816,877	11,661,311	5,209,870	4,671,117	10,215,195	6,896,898
649,050	637,959	597,387	593,180	837,943	847,927
11,850,000	13,748,049	13,342,049	12,558,098	14,365,000	14,505,000
15,129,347	15,757,307	15,094,467	14,660,038	14,087,497	13,464,043
676,100	494,921				397,539
3,703	3,627	8,128	3,750	3,787	4,250
52,437,212	38,593,779	55,961,694	43,811,705	44,899,183	29,472,761
325,227,026	337,810,232	345,944,198	324,998,911	359,093,712	339,654,470
(20,527,500)	(5,101,719)	(20,652,885)	3,652,390	(16,839,524)	(4,517,958)
102,655,000	71,380,000			1,885,000	67,050,000
5,983,968	1,983,028			14,128	(343,231)
(108,415,814)	(70,868,106)				
38,067,459	35,517,095	31,544,744	28,419,426	38,705,309	28,101,561
(40,067,459)	(38,217,094)	(31,294,208)	(30,234,950)	(36,622,104)	(30,307,349)
			600,490	13,375	70,000
(1,776,846)	(205,077)	250,536	(1,215,034)	3,995,708	64,570,981
(22,304,346)	(5,306,796)	(20,402,349)	2,437,356	(12,843,816)	60,053,023
10.14%	10.03%	9.81%	9.68%	9.06%	9.15%
8.50%	8.88%	8.22%	8.38%	7.92%	8.35%
16.12%	11.42%	16.18%	13.48%	12.50%	8.68%

REVENUE CAPACITY

DUPAGE COUNTY, ILLINOIS

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

November 30, 2010

(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

DUPAGE COUNTY, ILLINOIS

K-7

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

2010			2001		
Taxpayer	Assessed Valuation (000's)	Percentage of Total Assessed Valuation	Taxpayer	Assessed Valuation (000's)	Percentage of Total Assessed Valuation
Oakbrook Shopping Center	\$ 117,868	0.29%	Hamilton Partners, Inc.	\$ 152,817	0.60%
AMB Property Corp.	107,440	0.27%	JMB/Urban Development Co.	123,655	0.49%
Hamilton Partners, Inc.	99,870	0.25%	Lucent Industries (Bell Labs)	84,087	0.33%
Wells Real Estate Funds	74,379	0.18%	Duke Realty	53,971	0.21%
Arden Realty, Inc.	63,973	0.16%	McDonald's Corporation	44,053	0.17%
AMLI	62,925	0.16%	Inland Real Estate	43,524	0.17%
Crane and Norcross (Prologis)	56,267	0.14%	Amoco (Div of Standard Oil)	35,857	0.14%
UBS Realty Investors LLC	54,170	0.13%	ZML Development	34,382	0.14%
AIMCO	53,494	0.13%	Commonwealth Edison	28,599	0.11%
NS-MPG Inc. (Lucent Tech)	50,959	0.13%	Yorktown Venture	23,785	0.09%

Notes: The assessed valuation is an approximation based on the records maintained by DuPage County. Since most large taxpayers have numerous parcels of real property, 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

DUPAGE COUNTY, ILLINOIS

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Fiscal Years

(See Following Page)

DUPAGE COUNTY, ILLINOIS

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Fiscal Years

Tax Levy Year	Collected in County Fiscal Year	County Tax Levy Amount	County Tax Levy as Extended	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years
				Amount	Percentage	
2000	2001	\$ 59,785,060	59,999,404	59,821,035	99.7%	44
2001	2002	59,753,674	59,904,729	59,768,922	99.8%	6,907
2002	2003	59,773,588	59,890,523	59,724,648	99.7%	14,188
2003	2004	59,787,588	60,035,691	59,868,006	99.7%	9,698
2004	2005	59,686,538	59,925,342	59,800,186	99.8%	11,756
2005	2006	62,219,809	62,520,385	62,380,705	99.8%	9,298
2006	2007	64,232,610	64,650,593	64,181,325	99.3%	12,659
2007	2008	66,430,410	66,722,025	66,540,020	99.7%	14,775
2008	2009	66,429,210	66,806,020	66,644,597	99.8%	16,003
2009	2010	66,329,210	66,634,870	66,447,892	99.7%	N/A

Notes: Tax levy and collections do not include 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 County 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

Total Collections to Date

<u>Amount</u>	<u>Percentage</u>
59,821,079	99.7%
59,775,829	99.8%
59,738,836	99.7%
59,877,704	99.7%
59,811,942	99.8%
62,390,002	99.8%
64,193,984	99.3%
66,554,795	99.7%
66,660,600	99.8%
66,447,892	99.7%

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 Revenues
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
2010	4,645,316	33,656,601	39,706,988	78,008,905

(1) PA95-0708 became law increasing sales tax to the County by .25 cents per dollar assessed on sales and services in DuPage County in 2008. The RTA sales tax revenue received in 2008 reflect eight months of RTA sales tax revenue.

Notes: Sales taxes in this schedule are shown on a modified accrual basis and are shown in the annual financial report on the General Fund Schedule of Revenues (C-3). 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-2).

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 as it is presented on the General Fund Schedule of Revenues in the "Retailers Occupation Tax" revenue line.

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	2010		2009		2008	
	Amount	% Change From Previous Year	Amount	% Change From Previous Year	Amount	% Change From Previous Year
General Merchandise	\$ 1,396,501	1.4	1,377,542	(6.4)	1,471,929	(6.7)
Food	582,797	8.1	538,894	(0.6)	542,394	(2.6)
Drinking and Eating Places	1,555,962	3.9	1,497,287	(4.1)	1,561,982	0.7
Apparel	655,415	3.2	635,337	(7.7)	688,062	(6.5)
Furniture, Household, and Radio	969,961	6.4	911,330	(15.1)	1,073,788	(15.6)
Lumber, Building, and Hardware	667,757	0.9	661,724	(18.4)	810,443	(11.1)
Automotive and Filling Stations	3,678,756	9.3	3,364,938	(12.7)	3,854,588	(5.8)
Drugs and Miscellaneous Retail	1,742,160	7.9	1,614,171	(6.1)	1,718,790	(8.1)
Agriculture and All Others	2,052,734	3.8	1,976,666	(21.4)	2,513,538	(3.9)
Manufacturers	347,934	(0.7)	350,243	(16.9)	421,466	(1.5)
Total	\$ 13,649,977	5.6	12,928,132	(11.8)	14,656,980	(6.1)

DIRECT SALES TAX RATE

DuPage County			
CT	1.00%	1.00%	1.00%
CST	0.25%	0.25%	0.25%
RTA ¹	0.25%	0.25%	0.25%
Total Direct	1.50%	1.50%	1.50%

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	0.50%	0.50%	0.50%
Total Overlapping	5.75%	5.75%	5.75%
Total County Sales Tax Rate	7.25%	7.25%	7.25% ⁽¹⁾

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 cents per dollar assessed on sales and services in DuPage County. The additional sales tax rate became effective April 1, 2008.

The County's taxable sales base is an approximation based on the calendar year State sales tax collections.

The sales tax rate on a purchase in the County will vary based on item of purchase and location of purchase.

Source

Illinois Department of Revenue - Standard Industrial Classification Code Reporting System.

2007		2006		2005		2004	
Amount	% Change From Previous Year						
1,577,230	(5.8)	1,674,490	9.7	1,526,605	(6.5)	1,631,895	1.5
556,961	2.9	541,446	1.3	534,647	2.4	522,226	(1.5)
1,550,815	3.5	1,498,076	5.6	1,418,861	2.2	1,388,486	9.1
735,832	0.4	733,002	6.7	686,956	4.0	660,465	8.5
1,272,918	(7.4)	1,374,316	5.5	1,303,268	4.5	1,247,143	1.1
911,450	(3.6)	945,655	(2.4)	968,824	4.0	931,763	14.4
4,090,666	(1.5)	4,151,274	6.7	3,889,163	9.2	3,561,053	4.9
1,869,561	2.9	1,817,096	5.6	1,721,329	8.4	1,587,324	1.7
2,616,509	(0.8)	2,638,598	5.2	2,507,636	6.2	2,360,622	(1.8)
427,847	(2.2)	437,401	(0.1)	437,994	(10.6)	490,178	12.0
<u>15,609,789</u>	(1.3)	<u>15,811,354</u>	5.4	<u>14,995,283</u>	4.3	<u>14,381,155</u>	4.3
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>6.75%</u>		<u>6.75%</u>		<u>6.75%</u>		<u>6.75%</u>	

(Cont.)

TAXABLE SALES BY CATEGORY AND DIRECT AND OVERLAPPING SALES TAX RATES (CONT.)

Last Ten Calendar Years
(000 omitted)

Category	2003		2002		2001
	Amount	% Change From Previous Year	Amount	% Change From Previous Year	Amount
General Merchandise	\$ 1,614,331	0.4	1,608,202	(1.7)	1,635,524
Food	549,204	3.6	530,170	1.4	522,783
Drinking and Eating Places	1,313,956	3.3	1,272,299	2.0	1,247,648
Apparel	606,189	(0.4)	608,521	(2.4)	623,320
Furniture, Household, and Radio	1,176,554	(4.6)	1,233,185	(7.3)	1,329,865
Lumber, Building, and Hardware	836,439	2.7	814,144	(0.6)	818,778
Automotive and Filling Stations	3,491,479	2.9	3,394,054	(3.0)	3,497,320
Drugs and Miscellaneous Retail	1,522,318	(2.5)	1,561,352	2.8	1,519,367
Agriculture and All Others	2,247,075	(6.5)	2,402,971	(12.5)	2,745,988
Manufacturers	428,627	(2.1)	437,787	(14.9)	514,609
Total	<u>\$ 13,786,172</u>	(0.6)	<u>13,862,685</u>	(4.1)	<u>14,455,202</u>

DIRECT SALES TAX RATE

DuPage County			
CT	1.00%	1.00%	1.00%
CST	0.25%	0.25%	0.25%
RTA ¹	0.00%	0.00%	0.00%
Total Direct	<u>1.25%</u>	<u>1.25%</u>	<u>1.25%</u>

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	0.25%	0.25%	0.25%
Total Overlapping	<u>5.50%</u>	<u>5.50%</u>	<u>5.50%</u>
Total County Sales Tax Rate	<u>6.75%</u>	<u>6.75%</u>	<u>6.75%</u>

DUPAGE COUNTY, ILLINOIS

SALES TAX COLLECTIONS BY CATEGORY

Last Ten Calendar Years

(See Following Page)

DUPAGE COUNTY, ILLINOIS

SALES TAX COLLECTIONS BY CATEGORY

Last Ten Calendar Years
(000 omitted)

Category	2010				2009			
	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	\$ 489,486	3,530,661	4,153,567	8,173,714	492,011	3,443,848	4,247,708	8,183,567
Food	70,257	1,456,317	4,173,045	5,699,619	78,981	1,346,532	4,394,654	5,820,167
Drinking and Eating Places	288,851	3,887,651	3,837,901	8,014,403	303,875	3,740,554	3,849,200	7,893,629
Apparel	17,586	1,672,014	1,636,425	3,326,025	19,175	1,587,850	1,618,202	3,225,227
Furniture, Household, and Radio	69,395	2,428,948	2,324,266	4,822,609	53,780	2,237,978	2,277,609	4,569,367
Lumber, Building, and Hardware	140,719	1,669,146	1,628,186	3,438,051	173,924	1,653,730	1,689,551	3,517,205
Automotive and Filling Stations	792,669	9,191,231	9,388,452	19,372,352	902,080	8,404,576	8,982,675	18,289,331
Drugs and Miscellaneous Retail	601,745	4,341,882	5,859,688	10,803,315	527,765	4,032,647	5,873,591	10,434,003
Agriculture and All Others	860,087	5,141,016	5,473,680	11,474,783	762,994	4,935,161	5,413,696	11,111,851
Manufacturers	62,451	870,603	873,270	1,806,324	100,265	873,879	899,160	1,873,304
Total	\$ 3,393,246	34,189,469	39,348,480	76,931,195	3,414,850	32,256,755	39,246,047	74,917,652

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. Amounts reported equal 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

2008				2007			2006		
County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	Total
468,732	3,679,785	2,984,228	7,132,745	480,348	3,943,060	4,423,409	496,485	4,186,174	4,682,659
69,404	1,355,196	2,912,213	4,336,813	153,791	1,391,611	1,545,402	164,974	1,351,816	1,516,791
286,676	3,902,877	2,602,280	6,791,833	378,420	3,874,431	4,252,851	409,591	3,742,036	4,151,626
16,635	1,719,811	1,168,116	2,904,562	33,499	1,839,448	1,872,946	26,361	1,832,452	1,858,814
77,794	2,682,800	1,715,398	4,475,992	88,854	3,181,449	3,270,303	90,531	3,435,858	3,526,389
261,674	2,025,846	1,366,756	3,654,276	361,774	2,278,402	2,640,176	338,202	2,363,751	2,701,953
1,139,168	9,625,512	6,710,710	17,475,390	1,206,181	10,219,217	11,425,398	1,311,566	10,368,596	11,680,162
496,500	4,293,991	3,954,359	8,744,850	530,371	4,670,560	5,200,931	513,333	4,540,648	5,053,981
971,867	6,274,892	4,329,738	11,576,497	1,163,646	6,528,106	7,691,752	1,283,476	6,592,338	7,875,814
185,234	1,057,338	698,281	1,940,853	209,376	1,061,785	1,271,161	289,741	1,091,800	1,381,542
<u>3,973,682</u>	<u>36,618,048</u>	<u>28,442,079</u>	<u>69,033,810</u>	<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>

(Cont.)

DUPAGE COUNTY, ILLINOIS

SALES TAX COLLECTION BY CATEGORY (CONT.)

Last Ten Calendar Years
(000 omitted)

Category	2005			2004		
	County Sales Tax (CT)	Countywide Sales Tax (CST)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	Total
General Merchandise	\$ 506,745	3,816,501	4,323,246	502,830	4,079,719	4,582,549
Food	151,713	1,335,312	1,487,025	173,161	1,304,113	1,477,274
Drinking and Eating Places	362,199	3,545,748	3,907,948	351,410	3,470,405	3,821,816
Apparel	14,280	1,717,307	1,731,587	(2,597)	1,650,242	1,647,645
Furniture, Household, and Radio	180,186	3,257,559	3,437,745	110,790	3,101,839	3,212,629
Lumber, Building, and Hardware	365,724	2,421,650	2,787,375	436,170	2,329,143	2,765,313
Automotive and Filling Stations	1,109,790	9,714,240	10,824,030	1,023,997	8,897,277	9,921,274
Drugs and Miscellaneous Retail	530,273	4,301,833	4,832,106	446,038	3,969,749	4,415,786
Agriculture and All Others	1,201,041	6255768.47	7,456,810	1,107,006	5,897,140	7,004,146
Manufacturers	231,230	1093550.78	1,324,781	230,630	1,225,228	1,455,859
Total	\$ 4,653,181	37,459,470	42,112,651	4,379,434	35,924,855	40,304,290

2003			2002			2001		
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
440,647	4,035,812	4,476,459	411,138	4,020,487	4,431,625	365,690	4,098,601	4,464,291
102,270	1,371,714	1,473,984	88,074	1,325,146	1,413,220	93,471	1,305,968	1,399,439
348,799	3,283,381	3,632,179	321,656	3,179,700	3,501,356	342,811	3,117,253	3,460,064
19,592	1,515,430	1,535,023	10,258	1,521,158	1,531,416	24,329	1,558,263	1,582,592
102,518	2,941,128	3,043,646	216,925	3,082,079	3,299,003	232,560	3,322,954	3,555,514
296,327	2,090,817	2,387,144	321,987	2,035,186	2,357,173	401,673	2,046,492	2,448,166
1,008,150	8,723,820	9,731,970	913,453	8,481,162	9,394,615	898,316	8,743,760	9,642,076
429,577	3,801,819	4,231,396	379,885	3,901,668	4,281,553	387,542	3,796,879	4,184,421
1,123,493	5,613,877	6,737,370	1,139,271	6,005,939	7,145,210	1,430,267	6,874,365	8,304,632
156,289	1,069,744	1,226,033	188,620	1,093,543	1,282,163	242,056	1,281,852	1,523,909
4,027,663	34,447,542	38,475,205	3,991,267	34,646,068	38,637,335	4,418,714	36,146,388	40,565,103

DEBT CAPACITY

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Year	Population ⁽¹⁾	Gross General Obligation Bonded Debt Outstanding ⁽²⁾	General Obligation Debt per Estimated Actual Value of Property ⁽³⁾	General Obligation Debt Per Capita
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	175,910,000	0.14%	188.64
2010	916,924	234,775,000	0.19%	256.05

⁽¹⁾ Population figures are obtained from the U.S. Census Bureau and are estimated as of every July 1, 20XX. The 2010 population is the official census number for DuPage County.

⁽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; G.O. Limited Tax Certificates of Indebtedness, Series 2009; G.O. (Alternate Revenue Source), Series 2010.

⁽³⁾ See Schedule K-5 for the Assessed and Estimated Actual Values.

COMPUTATION OF DIRECT AND OVERLAPPING DEBT

November 30, 2010

District	Total Debt Outstanding ⁽³⁾	Percentage Applicable to County ⁽²⁾	Amount Applicable to County ⁽¹⁾
DuPage County	\$ 234,775,000	100.00%	234,775,000
Other Districts			
Forest Preserve	215,083,724	100.00%	215,083,724
Water Commission	12,465,000	98.41%	12,266,807
Cities and villages	8,890,950,424 ⁽¹⁾	9.45%	840,092,304
Townships	285,000	100.00%	285,000
Parks	1,409,936,668 ⁽¹⁾	25.06%	353,292,371
Fire protection	20,485,000	98.66%	20,209,505
Library	85,615,000	27.80%	23,800,110
Special service	6,451,325	100.00%	6,451,325
Grade schools	431,842,726	95.67%	413,145,329
High schools	422,163,017	96.68%	408,133,358
Unit schools	1,422,235,971	60.39%	858,891,132
Community colleges	286,311,532 ⁽¹⁾	55.48%	158,842,682
Subtotal Other Districts	13,203,825,387		3,310,493,647
Totals	\$ 13,438,600,387		3,545,268,647

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	2001	2002	2003	2004
Assessed value of property	\$ 23,659,071,233	25,458,873,593	27,804,328,547	30,032,862,000
Debt limit - 5.75% of assessed value	1,360,396,596	1,463,885,232	1,598,748,891	1,726,889,565
Debt applicable to limit:				
Limited Tax General Obligation Bonds	61,920,000	58,540,000	55,000,000	54,020,000
Total debt applicable to limit	61,920,000	58,540,000	55,000,000	54,020,000
Legal Debt Margin	\$ 1,298,476,596	1,405,345,232	1,543,748,891	1,672,869,565
Total debt applicable to the debt limit as a percentage of the debt limit	4.55%	4.00%	3.44%	3.13%

Notes: 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 finance statutes and is calculated by subtracting the total debt applicable to the legal debt limit from the debt limit.

Only the Limited Tax General Obligation Bonds (Courthouse Annex) are funded by a tax levy and, therefore, are subject to the legal debt margin.

2005	2006	2007	2008	2009	2010
32,392,076,686	34,791,533,054	37,557,063,692	40,413,098,125	42,906,884,976	42,879,581,802
1,862,544,409	2,000,513,151	2,159,531,162	2,323,753,142	2,467,145,886	2,465,575,954
52,990,000	54,195,000	52,835,000	52,780,000	51,625,000	50,425,000
52,990,000	54,195,000	52,835,000	52,780,000	51,625,000	50,425,000
1,809,554,409	1,946,318,151	2,106,696,162	2,270,973,142	2,415,520,886	2,415,150,954
2.85%	2.71%	2.45%	2.27%	2.09%	2.05%

DUPAGE COUNTY, ILLINOIS

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

Fiscal Year	Governmental Activities				
	General Obligation Debt	Certificate of Participation	Revenue Bonds	Special Service Areas	Total Government Activities
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	175,910,000		95,355,000	6,905,000	278,170,000
2010	234,775,000		89,390,000	6,550,000	330,715,000

(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 Capital Personal Income to the Total Outstanding Debt.

(4) Information is not available for 2010

Note: 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	Lease	Business type	Outstanding
	Loan	Commission		Activities	Debt
		Payable			
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	3,025,670		21,732,174	299,902,174
14,600,000	2,732,045	2,814,544		20,146,589	350,861,589

(Cont.)

RATIOS OF OUTSTANDING DEBT BY TYPE (CONT.)

Last Ten Fiscal Years

Fiscal Year	Total Personal Income (TPI)	Total Personal Income Percentage ⁽¹⁾	Per Capital Personal Income (PCPI)	Total Per Capita Personal Income Percentage ⁽³⁾	Estimated Property Value	Percentage of Actual Value of Taxable Property ⁽²⁾
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	48,910,891	16.309%	52,449	0.017%	128,767,512,919	0.233%
2010	N/A ⁴	N/A ⁴	N/A ⁴	N/A ⁴	121,174,642,679	0.290%

DUPAGE COUNTY, ILLINOIS

PLEGGED-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	Local Gas Tax Fund	Total Revenue ⁽¹⁾	Transportation Revenue Bonds ⁽²⁾		
	Gross Revenue	Gross Revenue		Principal Retirements	Interest Payments	Other ⁽⁴⁾
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	
2010	17,940,935	23,902,456	41,843,391	5,965,000	4,677,869	

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 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
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
10,642,869	3.93	31,200,522	11,132,203	27,579,238	38,711,441

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⁾
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
2010	19,061,874	16,404,316	2,657,558	785,000	599,087	1,384,087	1.92

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, and 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⁾
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	48,910,891	52,449	8.4%
2010	916,924	N/A	N/A	8.3%

Notes:

- (1) Population figures are estimates obtained from the U.S. Census Bureau, except for 2010 which is the actual population as per the census.
- (2) Total Personal Income and Per Capita Personal Income information is obtained from the Bureau of Economic Analysis and U.S. Census Bureau. 2010 numbers are not available for the County as of May 2011.
- (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 and are annual averages.

PRIMARY EMPLOYERS

Current Year and Nine Years Ago

2010			2001		
Employer	Employees	Percentage of Total County (Jobs) Employment	Employer	Employees	Percentage of Total County (Jobs) Employment
Edward Hospital & Health Svc.	5,000	0.72%	Lucent Technologies	10,500	1.50%
College of DuPage	4,800	0.69%	Edward Hospital	5,000	0.72%
BP America, Inc.	4,000	0.58%	Argonne National Laboratory	4,200	0.60%
Elmhurst Memorial Healthcare	3,600	0.52%	DuPage County	3,333	0.48%
McDonald's Corporation	3,000	0.43%	Nicor Gas	2,969	0.43%
DuPage County	2,998	0.43%	Elmhurst Memorial Hospital	2,700	0.39%
Argonne National Laboratory	2,900	0.42%	Central DuPage Hospital	2,400	0.34%
Advocate Good Samaritan Hosp.	2,500	0.36%	Good Samaritan Hospital	2,400	0.34%
Ace Hardware	2,000	0.29%	Fermi National Laboratory	2,300	0.33%
Navistar International Corp.	1,800	0.26%	College of DuPage	2,100	0.30%
	<u>32,598</u>	4.69%		<u>37,902</u>	5.43%
Total number of jobs in DuPage County	<u>695,603</u>		Total number of jobs in DuPage County	<u>698,545</u>	

Includes 10 largest employers

Note: The total number of jobs in DuPage County is compiled from data from the Bureau of Economic Analysis (BEA), an agency of the U.S. Department of Commerce.

Source

Nielsen Claritas Business-Facts®

OPERATING INFORMATION

FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION

Last Ten Fiscal Years

Function	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Educational Services	16	16	15	15	15	15	14	17	17	17
General Government	400	389	374	393	406	414	352	369	370	368
Highway, Streets and Bridges	104	105	114	112	103	103	105	103	105	104
Judicial	820	840	836	734	738	738	654	693	726	713
Health and Public Safety	1,611	1,645	1,617	1,640	1,566	1,562	1,501	1,517	1,539	1,472
Public Service	227	222	216	212	237	234	166	199	217	213
Public Works	136	134	132	135	132	131	108	105	111	111
Total	3,314	3,351	3,304	3,241	3,197	3,197	2,900	3,003	3,085	2,998

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	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
General Government										
Supervisor of Assessments:										
Real estate transfer declarations processed	23,649	24,166	25,948	26,156	25,619	21,765	16,369	11,064	9,885	10,312
Treasurer/Collector:										
Real estate parcels billed	305,958	308,355	310,247	312,852	314,649	317,380	320,386	323,543	324,864	325,066
Public Services										
Economic Development & Planning:										
Building permits issued	2,662	2,871	2,356	2,674	2,521	2,376	2,664	2,463	2,042	2,555
Inspections conducted	13,400	13,292	10,392	12,737	13,823	12,208	15,057	13,517	11,284	12,408
Stormwater:										
Stormwater management permits reviewed	260	287	312	314	302	366	307	305	218	190
Stormwater management permits issued	N/A	N/A	N/A	N/A	93	114	125	116	99	85
Stream maintenance miles completed	46	52	35	15	4	5	3	2	3	4
Convalescent Center:										
Patient days	168,147	156,482	147,177	131,793	125,880	119,636	121,616	118,986	120,039	114,858
Residents receiving care	879	999	580	998	994	735	727	739	663	652
Human Services:										
Individual senior citizens served	9,121	9,692	10,782	11,326	12,284	12,834	12,903	13,922	15,856	15,887
Clients handled by the Information Referral Specialist	18,283	22,025	24,714	30,924	27,883	29,345	29,300	30,017	32,202	32,599
Family Self Sufficiency Program clients	381	376	351	457	626	539	547	609	465	455
Rides provided by paratransit	50,878	53,381	57,143	58,692	53,411	54,476	61,360	59,151	47,857	42,209
Telephone calls handled by DPCO customer service	160,517	103,631	161,377	151,056	122,488	122,271	135,000	122,742	128,926	111,883
Highway, Streets and Bridges										
Transportation and Highways:										
Lane-miles maintained	874	878	888	892	895	896	897	945	945	947
New lane-miles	5	4	10	4	4	1	1	1	0	2
Highway permits processed	367	334	276	346	306	341	323	426	386	353
Number of bridges inspected	15	15	14	17	12	23	15	8	16	17
Miles of recreational trail system maintained	72	78	79	85	97	97	97	92	92	93
Judicial										
Circuit Court :										
Traffic	242,910	246,544	238,522	234,799	244,295	238,100	232,654	241,252	226,946	224,102
Cases other than traffic	56,445	57,300	58,479	60,626	60,669	62,219	66,214	66,970	69,250	66,852
State's Attorney:										
Criminal Prosecutions Bureau:										
Number of felony trials by the Criminal Division	N/A	N/A	N/A	164	150	N/A	N/A	96	74	N/A
Domestic Violence and Child Abuse Unit cases initiated	N/A	N/A	N/A	133	141	N/A	N/A	112	97	N/A
Juvenile Trial Division cases processed	N/A	N/A	N/A	1,143	1,205	N/A	N/A	1,085	1,019	995
Investigations Unit cases opened	N/A	N/A	N/A	69	72	N/A	N/A	39	52	59
Civil Bureau:										
Number of files opened	N/A	N/A	N/A	608	475	N/A	N/A	613	482	473
Child's Advocacy Center:										
Number of cases opened	N/A	N/A	N/A	391	382	N/A	N/A	338	297	343
Number of individuals services provided to	N/A	N/A	N/A	1,225	1,311	N/A	N/A	1,249	1,117	1,058
Appeals Division:										
Appeals filed (by and against State's Attorney)	N/A	N/A	N/A	311	221	N/A	N/A	203	195	167

Source

Various County departments

(Cont.)

OPERATING INDICATORS BY FUNCTION (CONT.)

Last Ten Fiscal Years

Function/Program	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Health and Public Safety										
Animal Control:										
Adoptable animals received	1,334	1,896	2,203	1,985	1,715	2,103	2,216	2,512	2,405	2,427
Animals adopted, reclaimed or transferred to rescue	671	949	1,102	994	812	924	1,849	2,027	2,130	2,148
Sheriff:										
Patrol Division calls for service	N/A	65,775	66,005	60,210	58,888	59,136	47,308	47,213	53,240	50,201
Forensic Investigation Division - Crime scenes processed	N/A	1,218	1,861	1,988	1,856	2,050	2,030	2,100	2,355	2,176
Detective Division incident reports	N/A	8,650	7,525	6,636	6,650	6,697	6,202	5,294	6,639	6,039
Tactical Narcotics Team - investigations	N/A	N/A	81	105	182	137	129	116	116	59
Street value of drug seizures (in millions)	N/A	3	2	1	7	31	16	5	1	1
Crime laboratory criminal cases processed	4,175	3,676	3,531	3,592	3,374	3,649	4,127	4,407	4,498	4,028
Civil Division items processed	N/A	27,000	24,000	38,072	36,019	37,654	34,819	34,800	37,200	38,000
County jail average daily population ³	N/A	1,238	1,300	1,340	1,275	825	821	840	807	789
Health Department:										
Immunizations	25,213	21,697	23,898	19,688	19,194	17,363	16,315	17,049	15,287	15,842
Inspections and consultations	10,991	11,348	12,188	11,720	12,768	16,523	16,653	13,491	10,278	11,865
Mental health patients served	N/A	N/A	N/A	N/A	4,518	4,686	4,890	4,929	5,255	5,723
Coroner:										
Death investigation cases	3,773	3,760	3,876	3,824	3,998	3,981	3,927	4,207	4,065	4,223
Homeland Security and Emergency Management:										
Emergency Responses	16	19	15	33	25	52	98	97	22	N/A
Events Tracked Administratively Only	122	112	133	114	122	81	90	84	99	N/A
Exercises & Scheduled Responses	9	17	16	34	78	52	32	33	23	N/A
Public Affairs, Education, Training Events	12	6	3	7	40	90	82	49	51	N/A
Severe Weather Events	43	34	67	75	58	65	47	39	26	N/A
Planning Unit ⁴	N/A	13								
Training & Exercise Unit ⁴	N/A	48								
Community Outreach Unit ⁴	N/A	59								
Technology & Special Projects Unit ⁴	N/A	37								
Administrative ³	N/A	17								
Active Incidents (include EOC activation) ⁴	N/A	58								
Public Works										
Waterworks and Sewerage Systems:										
Sewer customers	33,010	38,147	38,859	39,040	39,857	36,972	35,061	34,721	34,895	34,750
Gallons billed to sewer customers ¹	4.5	5.0	4.5	4.3	4.8	4.2	4.4	4.7	3.9	3.9
Water customers	3,921	4,029	4,073	4,102	3,973	4,016	4,160	3,188	3,031	3,137
Gallons of water sold (billed) ²	569.7	566.2	545.0	541.3	664.9	552.0	579.1	492.4	358.9	354.7

¹ In billions

² In millions

³ Estimated from monthly amounts

⁴ In 2010 the DuPage County Office of Homeland Security & Emergency Management reorganized from primarily a response agency to that of emergency planning, training, exercising, preparedness, community outreach and overall coordination throughout the County; therefore, the operating indicators have been revised to reflect this reorganization. The previous indicators are retained for historical purposes.

Source

Various County departments

DUPAGE COUNTY, ILLINOIS

CAPITAL ASSET STATISTICS BY FUNCTION

Last Ten Fiscal Years

Function/Program	2001	2002	2003	2004	2005	2006
General Government						
Building	3	3	3	3	3	3
Capital Plant - vehicles	13	13	13	13	13	14
County Clerk - vehicles	1	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	5	5	4
Highway, Streets and Bridges						
Building	2	2	2	2	2	3
Vehicles	93	99	112	107	111	118
Judicial						
Building	2	2	2	2	3	3
Youth Home - vehicles	1	2	3	3	3	3
State's Attorney - vehicles	16	22	20	24	24	24
Health and Public Safety						
Building	6	6	6	6	6	6
Animal Control - vehicles	6	6	6	6	6	6
Coroner - vehicles	9	9	10	10	10	10
Jail - vehicles	12	12	12	12	12	12
Office of Emergency Management - Vehicles	10	10	13	13	13	13
Sheriff - vehicles	210	242	265	195	195	201
Public Service						
Building	1	1	1	1	1	1
Economic Development and Planning - vehicles	13	16	17	17	17	14
Public Works						
Building	12	12	12	12	12	12
Drainage - vehicles	3	3	3	3	1	1
Stormwater - vehicles	3	3	3	3	2	2

Source

DuPage County capital assets data base

2007	2008	2009	2010
3	3	3	3
12	12	18	16
1	1	1	1
1	1	1	1
2	4	4	4
3	3	6	4
3	3	3	3
122	116	119	127
3	3	3	3
1	2	2	2
20	22	22	31
6	6	6	6
6	3	4	6
10	11	11	10
5	5	4	4
13	11	11	11
197	192	198	190
1	1	1	1
18	18	16	16
12	12	12	12
0	0	1	1
2	3	5	5



DUPAGE COUNTY, ILLINOIS





DEPARTMENT OF FINANCE
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