

COMPREHENSIVE ANNUAL FINANCIAL REPORT



DuPage County, Illinois

For the Fiscal Year Ended November 30, 2011

Submitted by:

*Frederic Backfield
Chief Financial Officer*

DuPage County, Illinois

**Comprehensive Annual
Financial Report**

For the Fiscal Year Ended November 30, 2011

Prepared by the Department of Finance

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 25, 2012

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, 2011 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 statements 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, 2011 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.

Please note that the 2011 audit marks the initial implementation of GASB Statement No.54 provisions. Primary emphasis affects sub-classifications of fund balances and special revenue funds. Details are provided in the footnotes and in the Management’s Discussion and Analysis (MD&A) section. Also in fiscal year 2011, the Convalescent Center Fund classification has been changed to a special revenue fund (major) from an enterprise fund as classified in previous years. The Convalescent Center’s reliance on intergovernmental revenues (Medicaid and Medicare reimbursements) as the primary revenue source as opposed to charges for services rates set by the County Board facilitated this change in fund categorization. All current and prior year balances have been adjusted accordingly.

For fiscal year 2011, the CAFR 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 two non-major governmental funds and capital assets. For a detailed description of what are considered component units, see Note 1A of the Notes to the Financial Statements.

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

In accordance with GAAP, this CAFR includes a narrative introduction from management, providing an overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A, and should be read in conjunction with it. The County's MD&A follows the report of the independent auditors.

PROFILE OF DUPAGE COUNTY GOVERNMENT

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

The County Board is the legislative and policy-making body of the County. There are eighteen County Board members, and a Board Chairman who is elected at large. The Board members are elected by district, three members to each of six districts. In November 2010, 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. Financial 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 2/3^{rds} 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. Line item expenditure authority and controls for ETSB and for the Health Department rest with their respective boards. 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.

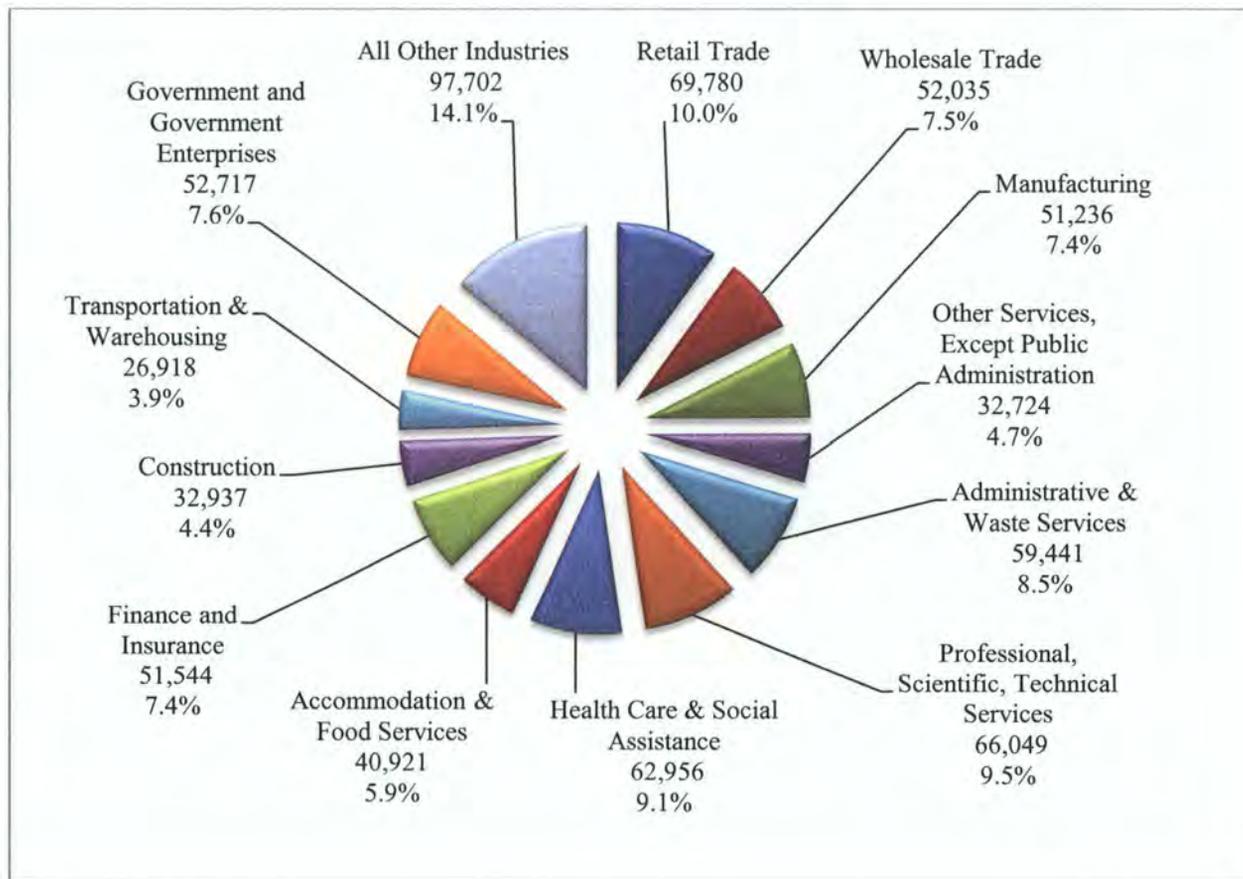
THE DUPAGE COUNTY ECONOMY

Covering 332.1 square miles and neighboring Chicago, DuPage is at the center of the nation's mail, air, freight, and trucking systems. The County plays a critical role in maintaining a large, efficient transportation system and infrastructure that includes six major expressways and three major commuter rail lines. 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 694,000 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.

Below are employment sectors for the County by industry and number of jobs. This chart demonstrates the diversity of jobs by sector:

Employment Sectors (by number of jobs)

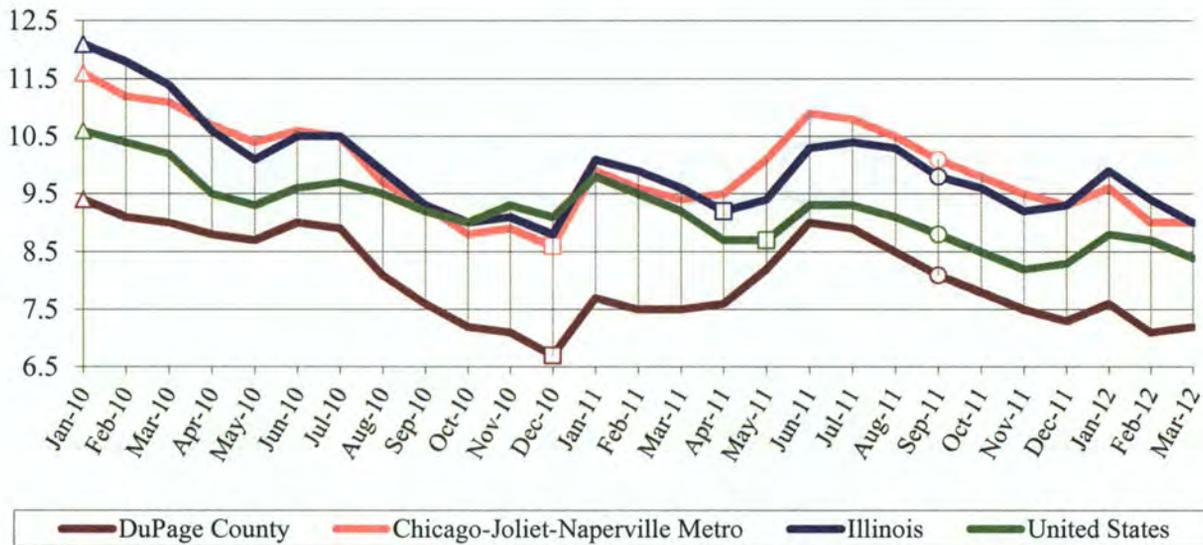


The County has a highly skilled employment pool, reflecting the educational commitment of its residents. Forty-five percent of DuPage’s population 25 years and over has a college or professional degree, compared to a thirty percent statewide average. High school graduation rates are ninety-two percent 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 in 2010, although with a census of 916,924, it comprises only 7.1 percent of Illinois population.

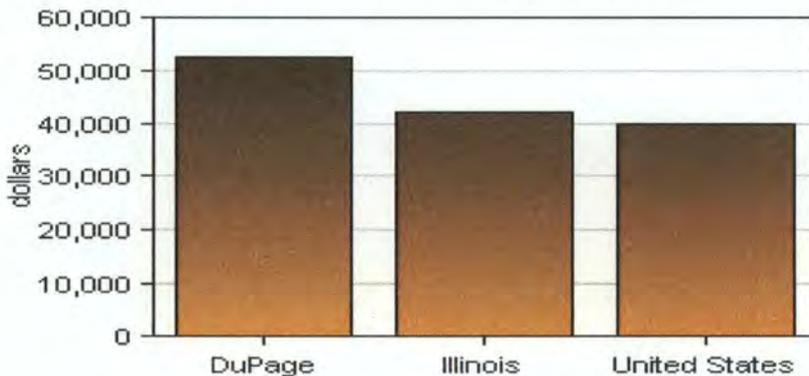
Unemployment in the County has traditionally been below state and national levels, and has remained so even during the recent recession. In 2011, of the County labor force of 517,675, 41,293 were unemployed, averaging 8.0%. The average unemployment rate for the State of Illinois was 9.8% and the U.S. rate was 8.9%. 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 2002 – 2011 in DuPage County is 5.8%.

Unemployment Rates Last 27 Months January 2010 through March 2012



In 2010, DuPage had a per capita personal income (PCPI) of \$52,854. This PCPI ranked second in the state and was 126 percent of the state average of \$42,040, and 132 percent of the national average of \$39,937. In 2010 DuPage had a total personal income of \$48.5 billion, which ranked second in the state and accounted for 9.0 percent of the state total.

Per Capita Personal Income, 2010



Per the U.S. Census Bureau, the median household income for DuPage County for 2010 is \$72,471. This is 37% above the State of Illinois amount of \$52,972 and 45% above the U.S. amount of \$50,046.

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. Project design and environmental analysis is expected to be complete in mid-2012, with a Federal Record of Decision (ROD) anticipated in late 2012. Construction of the project involves four phases: 1) Widening of existing Elgin-O'Hare Expressway and conversion of that to a tolled facility; 2) Construction of a new toll highway facility from I-290 to York Road to replace the existing Thorndale Avenue arterial; 3) Construction of the south leg of Western Bypass (from the Elgin-O'Hare Expressway to I-294); and 4) Construction of the north leg of the Western Bypass from the Elgin-O'Hare Expressway to the I-90 (Jane Addams) Tollway. The first phase of construction is expected to commence in 2013 and the four phases are anticipated to be complete in 2025. The project includes, but is not limited to, improvements to existing interchanges, new interchanges, and arterial roadway improvements, over 200 miles of new transit corridors with intermodal facilities and transit stations, facilities for bicycles and pedestrians.. The estimated construction cost of the total project is \$3.4 billion and will be funded principally through Tollway Bonds. A special Governor's Advisory Council was formed in 2010 to examine the many impacts of this program on the Elgin O'Hare Corridor Communities and Study Area. The Council, comprised of four working groups, examined produced a detailed report in June 2011, with recommendations on Financing, Economic Impact, Diversity, and Sustainability. Major findings of the Council's work are that the project is likely to stimulate the regional economy in terms of a \$10 billion increase in Gross Regional Product, with creation of 65,000 permanent jobs and over 13,000 temporary jobs during construction. Additionally, the project is likely to generate over \$750 million in federal, state and local tax revenue over the life of the construction. Improvements to the transportation network are expected significantly reduce delays to commuters and commercial enterprise and, as a consequence, will deliver over \$145 million in travel savings.

DUPAGE COUNTY GOVERNMENT, BUDGET, AND INITIATIVES

The 2011 budget reflected a year of belt-tightening, as the County sought to live within the parameters of natural revenue growth. The budget reduced full-time headcount by 60, including 14 grant-funded positions. This continued a trend of reducing headcount and lowering a major cost component. In fact, the County has gradually reduced full-time positions by 10% within the General Fund and special revenue funds over the past decade.

In addition to reducing full-time headcount during 2011, the County Board focused on reducing or containing long-term liabilities to help ensure the County's future financial stability. This was accomplished through the review and modification of personnel policies, focusing on areas of compensated absences such as vacation and sick-time accumulations that created long-term financial liabilities. Changes to the policy included revision of vacation earnings and carry-overs, and eliminating monetization of future sick time accruals earned after December 1, 2011. The estimated long-term savings from these changes is approximately \$20 million. State law changes creating new retirement tiers will also have a favorable long-term impact on pension costs.

No general county-wide compensation increase was provided, although in August 2011, the Board did approve a small one-time \$500 per employee economic adjustment. This was not included in base compensation and affected 2011 only, reducing the impact on future pension growth.

As in fiscal year 2010, budget appropriations were generally held at prior year spending levels. The General Fund expenditures, including interfund transfers out, were \$5.4 million less than the budgeted amount. Including the Convalescent Center in both years, governmental funds budgeted expenditures were \$363.7 million in fiscal year 2011 as compared to \$373.6 million in the prior year.

For fiscal year 2011, the total General Fund fund balance was \$63.3 million. The General Fund unrestricted fund balance at year-end was \$61.8 million. This compares to the prior year General Fund fund balance of \$61.6 million, of which \$59.8 million was unrestricted. The terms "restricted" and "unrestricted" are the GASB Statement No.54's closest equivalent to the terms "reserved" and "unreserved" as applied to fund balance classification in prior years. Growth of the County's General Fund fund balance has been a consistent feature of the County's financial

performance over the past 8 years. The County's Financial and Budget policies for the General Fund have emphasized a non-deficitting budget policy, relying solely on the upcoming fiscal year's anticipated income stream to set budgetary limits on expenditures.

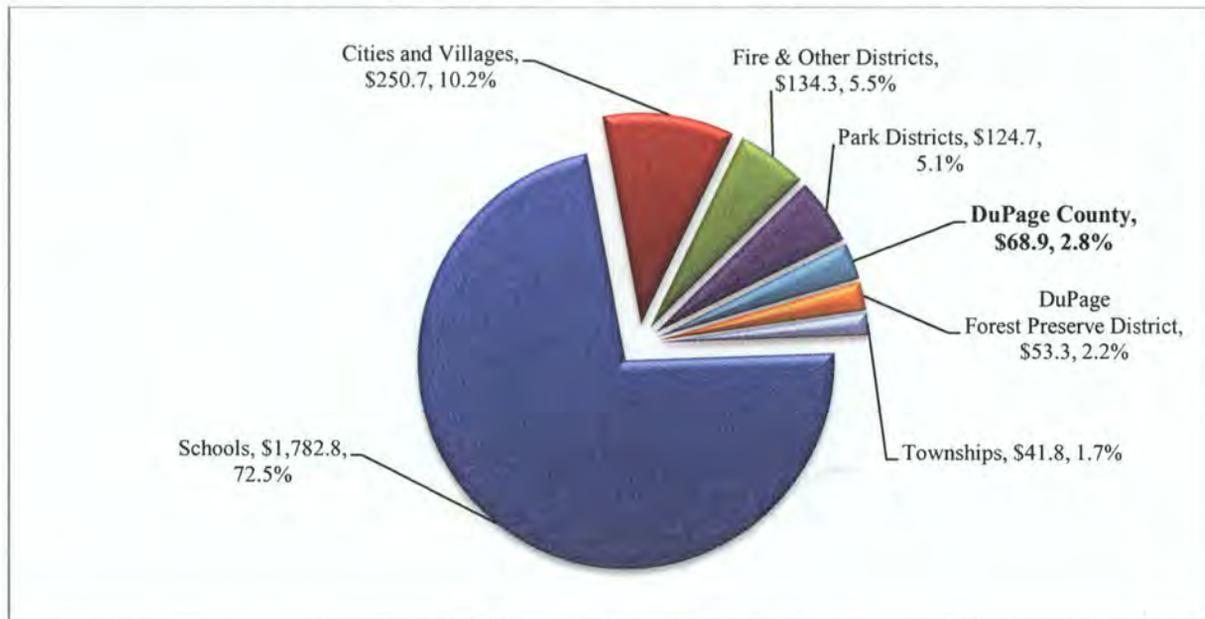
During fiscal year 2011, the County also continued to seek debt service savings by exploring debt refinancing opportunities. In August of 2011, the County had a successful refunding bond sale that netted \$900 thousand in savings on callable drainage bonds. The County invested these savings back into drainage projects throughout the County.

PROPERTY TAXES

The County levied a slight increase in taxes for the 2010 tax levy (collected in 2011) as compared to the prior year, to incorporate the County portion of an expiring tax increment financing district. The 2010 tax levy was \$66.6 million as compared to \$66.3 million for the 2009 tax levy. The County's tax rate for 2010 is 0.1659 per hundred dollars of assessed valuation.

As the following chart illustrates, only 2.8 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 2010 Real Estate Taxes to Local Taxing Bodies for Taxes Collected in Fiscal Year 2011(Dollars in Millions)



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, 2010. This was the twenty-fifth 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, 2010, marking seven 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.

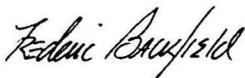
ACKNOWLEDGEMENTS

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 Financial Analyst 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, 2010

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.



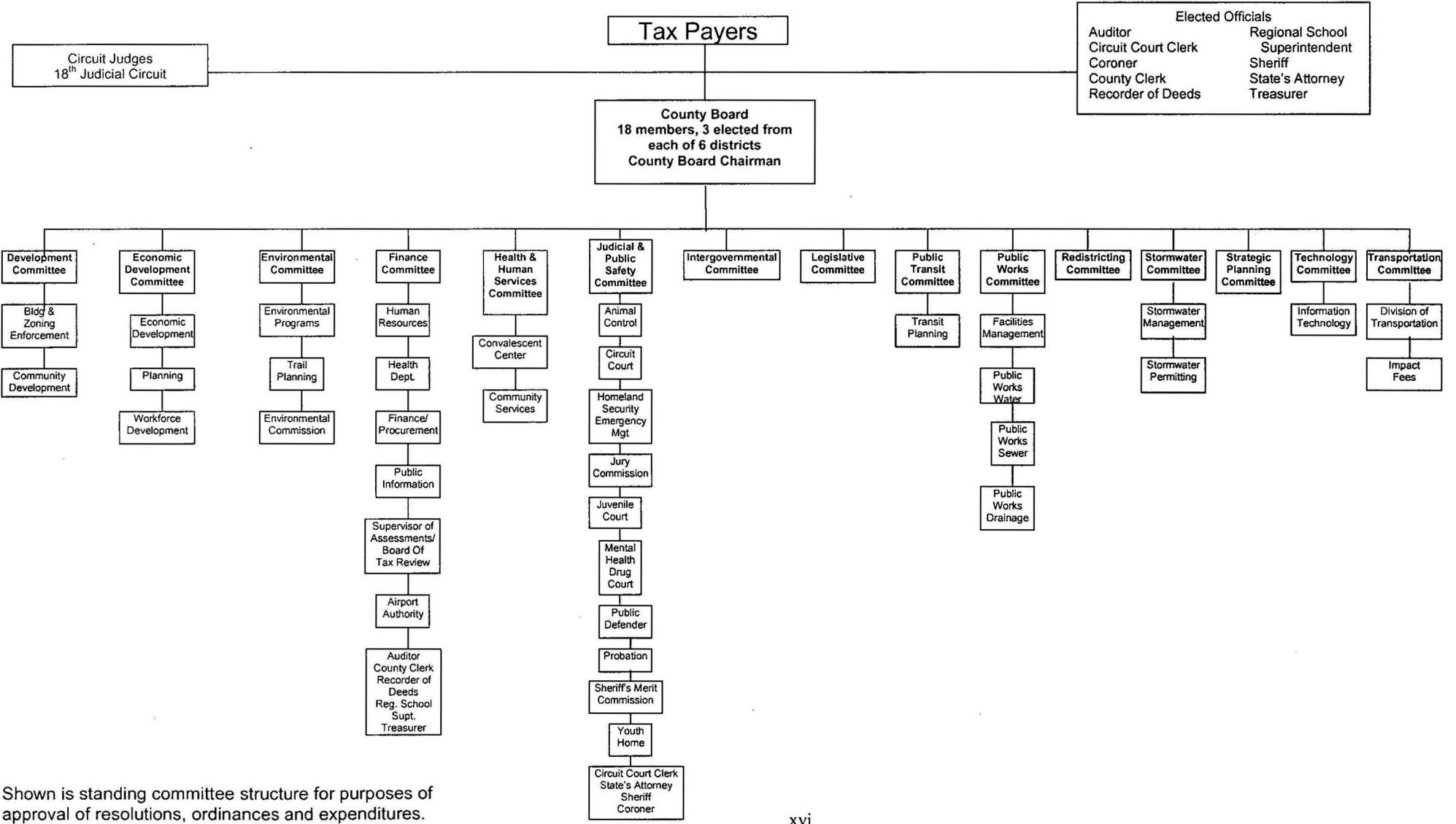
Linda C. Danison

President

Jeffrey R. Emer

Executive Director

DuPage County, Illinois



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

DU PAGE COUNTY, ILLINOIS

ELECTED OFFICIALS
YEAR ENDED NOVEMBER 30, 2011

COUNTY BOARD MEMBERS

DANIEL J. CRONIN, CHAIRMAN

DISTRICT 1

FICHTNER, PAUL
GONZALEZ, RITA
PUCHALSKI, DONALD E.

DISTRICT 2

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

DISTRICT 3

KRAJEWSKI, BRIAN J.
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
LARSEN, ROBERT L.
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.
ROBERT B. BERLIN

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, Local Gasoline Tax and Convalescent Center Funds, and the aggregate remaining fund information for DuPage County, Illinois (the County), as of and for the year ended November 30, 2011 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 100 percent 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 business-type activities and 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, 2011, and the respective changes in financial position and the cash flows, where applicable, and the respective budgetary comparisons for the General, Health Department, Local Gasoline Tax and Convalescent Center Funds for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

As described further in note 10 to the financial statements, the accompanying financial statements reflect certain changes in the reporting of fund types and fund balance classifications for governmental funds due to the implementation of Governmental Accounting Standards Board Statement No. 54.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 25, 2012, 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 required parts of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements of DuPage County, Illinois. The accompanying information identified in the table of contents as combining and individual fund financial statements and schedules is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, 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 25, 2012



Management's Discussion & Analysis

DuPage County, Illinois

Fiscal Year 2011

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 2011 CAFR incorporates the DuPage Airport Authority and the DuPage County Emergency Telephone System Board (ETSB) as discretely presented component units per GASB 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 two non-major governmental funds and capital assets.

Along with the implementation of GASB Statement No. 54 beginning in fiscal year 2011, the Convalescent Center was changed to a Special Revenue fund (major) from an Enterprise fund classification in previous years. The Convalescent Center's reliance on intergovernmental revenues (Medicaid and Medicare reimbursements) as opposed to charges for services as the primary revenue source, facilitated this change in fund categorization.

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 includes the Water and Sewerage System Fund.

FINANCIAL HIGHLIGHTS AND MAJOR ISSUES IMPACTING FINANCIAL STATEMENTS

- At the close of fiscal year 2011, the total assets (Governmental and Business-type activities) of the County exceeded its liabilities by \$790.8 million (net assets). Of this amount, \$146.8 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 2011 activity resulted in an increase to net assets of \$8.4 million. This increase is due primarily to a retirement of roughly \$22.5 million in long-term debt coupled with a decrease in total assets of almost \$13 million for both Governmental and Business-type activities. The declining capital asset balance relates to depreciation expense outpacing capital assets additions. This trend has begun to reverse in fiscal year 2011 and 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 a total fund balance of \$239.8 million, a decrease of \$2.3 million from the prior year. Capital projects expenditures relating to the 2010 Build America/Recovery Zone Economic Development Bond issue was the primary factor causing the fund balance decline. Of the total Governmental funds fund balance, \$3.1 million (1%) is classified as nonspendable as the funds are tied up in various non-liquid assets such as inventories, and advances receivable from other funds. \$158.1 million (66%) of fund balance is classified as being restricted for specific uses. \$70.7 million of the restricted fund balance relates to proceeds from bond issues for specific capital projects, and \$29.8 million is restricted for debt service requirements. The remaining aggregate fund balance is restricted for: highway and impact fee related construction projects (\$17.6 million),

employee benefits (\$8.7 million of County and Health Department IMRF and Social Security fund balances), grant programs (\$1.3 million), wetland mitigation projects (\$15.4 million), judicial programs (\$7.7 million), health and public safety programs (\$3.3 million) and other miscellaneous programs (\$3.6 million). \$7.4 million (3%) of the aggregate fund balance is committed by the County Board for specific programs such as stormwater operations and the construction of a new Children's Center facility. \$14.8 million is assigned fund balance for Health Department operations. The remaining fund balance of \$56.4 million (24%) is considered unassigned, which includes \$4 million set aside in the General Fund for a Strategic Reserve (stabilization).

- The unassigned fund balance in the General Fund was \$61.0 million. This increased by \$2.6 million or 4.4 percent from the prior year's unassigned fund balance. Total General Fund unassigned fund balance is 48.3 percent of total general fund expenditures, and 39.5 percent of total expenditures plus net transfers out. 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. The strategic reserve can only be utilized to stabilize County operations by a two-thirds County Board vote. This reserve is accounted for on the financial statements as part of the General Fund unassigned fund balance.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

The Statement of Net Assets (statement A-1) immediately follows the Management's Discussion and Analysis. This includes the County's total assets and liabilities, with the difference reported as net assets. Over time, increases or decreases in net assets can serve as a useful indicator of whether the financial position of the County is improving or deteriorating. A condensed version of this statement for Governmental and Business-type activities is presented on pages 6 and 7 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 on page 8 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, public works, educational services, and conservation and recreation activities. Business-type activities include the operations of the County's water and sewer services.

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 fund of the County and the largest of the governmental funds. Other major governmental funds include the Health Department Fund, Local Gasoline Tax Fund, the Convalescent Center 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 of operations are covered through user fees. Proprietary fund financial statements provide both long and short-term financial information. The County’s Water and Sewerage System Fund is the sole enterprise fund and business-type activity reported in the government-wide statements. The proprietary fund financial statements include a cash flow statement for the County’s Water and Sewerage System Enterprise fund. Additionally, the proprietary fund financial statements include the internal service funds which are used to account for the provision of general/auto liability insurance, malpractice insurance, workers’ compensation insurance, and health insurance for employees and retirees. The financial effects of the County’s internal service funds are included as governmental activities in the government-wide financial statements.

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 following condensed statement, net assets are calculated as total assets less total liabilities. Assets are distinguished as either current and other assets, or capital assets. Liabilities are classified as either current and other liabilities, or long-term liabilities (maturity of greater than one year). 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. Over time, net assets serve as a useful indicator of a government’s financial position. The combined Governmental and Business-type net assets were \$790.8 million as of November 30, 2011.

Seventy-seven 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 liquidated to satisfy these liabilities.

An additional portion of the County’s total net assets represents resources subject to external restrictions on use. Significant restrictions for Governmental activities include: \$29.8 million for debt service and \$1.2 million for grant programs. For Business-type activities, \$2.2 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, 2011, the County had positive balances in all three categories of net assets, both for the Governmental and Business-type activities.

Below is a condensed version of the Summary of Net Assets as of November 30, 2011 and 2010 for Governmental and Business-type Activities:

	Summary of Net Assets <i>(Primary Government Only)</i>			
	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>2011</u>	<u>2010*</u>	<u>2011</u>	<u>2010*</u>
Assets				
Current and other assets	\$ 376,211,640	\$ 372,455,455	\$ 21,810,412	\$ 23,886,610
Capital assets	<u>785,749,747</u>	<u>796,363,064</u>	<u>85,656,740</u>	<u>86,528,065</u>
Total Assets	<u>1,161,961,387</u>	<u>1,171,257,026</u>	<u>107,467,152</u>	<u>110,414,675</u>
Liabilities				
Current and other liabilities	104,307,085	101,102,638	2,412,555	1,828,347
Long-term liabilities	<u>351,707,955</u>	<u>371,102,750</u>	<u>20,180,764</u>	<u>22,734,048</u>
Total Liabilities	<u>456,015,040</u>	<u>472,205,388</u>	<u>22,593,319</u>	<u>24,562,395</u>
Net Assets				
Invested in capital assets, net of related debt	535,999,719	533,728,292	74,764,812	75,727,744
Restricted:				
Grant programs	1,249,801	1,099,637		
Debt service	29,788,758	30,288,989	2,239,517	2,293,027
Unrestricted	<u>138,908,069</u>	<u>131,496,213</u>	<u>7,869,504</u>	<u>7,831,509</u>
Total Net Assets	<u>\$ 705,946,347</u>	<u>\$ 696,613,131</u>	<u>\$ 84,873,833</u>	<u>\$ 85,852,280</u>

* Restated - see Note 10

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>2011</u>	<u>2010*</u>	<u>2011</u>	<u>2010*</u>
Revenues:				
Program Revenues:				
Charges for services	\$ 78,443,302	\$ 81,916,184	\$ 19,689,342	\$ 18,908,528
Operating grants and contributions	90,643,595	85,055,070		
Capital grants and contributions	21,450,239	14,693,789	256,528	70,510
General Revenues:				
Property taxes	67,667,477	67,439,853		
Sales taxes	82,556,260	78,343,560		
Other taxes	29,584,101	29,582,261		
Unrestricted investment earnings	1,338,517	1,093,877	49,528	82,836
Other revenues	4,997,281	4,891,700		
Total Revenues	<u>376,680,772</u>	<u>363,016,294</u>	<u>19,995,398</u>	<u>19,061,874</u>
Expenses:				
General government	83,299,732	82,328,234		
Health and public safety	128,664,640	131,075,921		
Highways, streets and bridges	42,996,381	44,101,530		
Public service	34,692,296	42,723,807		
Judicial	48,591,186	49,994,196		
Public works	11,516,306	10,038,353		
Educational services	823,067	861,769		
Conservation and recreation	460,433	356,589		
Interest on long-term debt	16,303,515	13,152,197		
Water and Sewage System			20,973,845	21,257,048
Total Expenses	<u>367,347,556</u>	<u>374,632,596</u>	<u>20,973,845</u>	<u>21,257,048</u>
Changes in net assets	9,333,216	(11,616,302)	(978,447)	(2,195,174)
Net assets - beginning, as restated	<u>696,613,131</u>	<u>708,229,433</u>	<u>85,852,280</u>	<u>88,047,454</u>
Net assets - ending	<u>\$ 705,946,347</u>	<u>\$ 696,613,131</u>	<u>\$ 84,873,833</u>	<u>\$ 85,852,280</u>

* Restated - See Note 10

Governmental Activities

Governmental activities resulted in an increase of the County's net assets by \$9.3 million. Key elements of this increase are as follows:

Overall, revenues of government activities increased by \$13.7 million, or 3.8%, to \$376.7 million in fiscal year 2011. Operating and capital grants and contributions cumulatively increased \$12.3 million. This was due to a one-time increase in Medicaid reimbursements to the Convalescent Center, combined with federal grants for public works projects and County energy savings initiatives. General revenues increased \$4.8 million with the majority of that increase due to sales tax revenues up \$4.2 million, or 5.4% from the prior year. The sales tax revenue source is economically driven, and the improvement recognized in fiscal year 2011 correlated directly with the economic recovery experienced during the year. The total increase in governmental activity revenue was tempered by a \$3.5 million decline in charges for services attributable to a decrease in fees, fines and forfeitures from the Circuit Court Clerk, State's Attorney, and Sheriff's departments.

Total governmental activity expenses decreased by \$7.3 million or 1.9 percent. This sizeable reduction in expense relates directly to the cutback of federal grant funding from the Department of Housing and Urban Development, and the Department of Health and Human Services. The only major expense categories showing sizeable increases were public works and interest on long-term debt. The increase in public works expense relates to the escalation in costs related to stormwater and drainage capital projects. The increased interest on long term debt relates to the 2010 General Obligation Alternate Revenue Bond debt service payments which began in fiscal year 2011.

Business-Type Activities

Water and Sewerage System (the "System") revenues for fiscal year 2011 were \$20.0 million with total expenses of \$21.0 million resulting in a \$1 million decrease in net assets. In the previous fiscal year the System showed a negative \$2.2 million dollar change in net assets. The improved results in fiscal year 2011 are due to a 4.1% increase in the System's charges for services. A water rate increase of 21% on average had taken effect January 1, 2011, and a sewerage service rate increase of 4% primarily contributed to the increase in revenue. A drop in expenses of \$280 thousand was largely due to interest and other expenses declining by 56%.

For a more in-depth discussion regarding the Water and Sewerage System of DuPage County, the System's standalone annual financial report is available at the System's administrative offices at 7900 S. Route 53, Woodridge, IL 60517, or can be accessed on the County's website using the following link. <http://www.dupageco.org/Finance/Docs/2011/36185/>.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The County's Governmental Funds provide information on near-term inflows, outflows, and balances of spendable resources. In fiscal year 2011, the County implemented GASB 54 which redefined the components of fund balance. The unassigned fund balance indicates the resources available for spending, which are not considered nonspendable, restricted, committed, or assigned. When coupled with future resources, an unassigned fund balance indicates the ability to support general operations. Per statement A-3, as of November 30, 2011 the County's Governmental Funds reported a combined fund balance of \$239.8 million. Of this amount, \$3.1 million is classified as nonspendable, \$158.1 million is categorized as restricted, \$7.4 million is classified as committed, \$14.8 million is assigned, and \$56.4 million is considered unassigned fund balance. The different fund balance classifications represent different levels of authorization restricting the purpose of specific fund balances to specific programs. For additional information concerning the new classification of fund balance, see Note 1.M. and Note 10 in the Notes to the Financial Statements.

Per statement A-5, total Governmental Fund revenues for the fiscal year were \$361.6 million and total expenditures were \$363.7 million. After other financing sources (uses), the Governmental Funds net change in fund balance for

the year was a negative \$2.3 million. This drop in fund balance was due primarily to 2010 General Obligation Alternate Revenue Bond Project fund capital expenditures.

General Fund

The General Fund is the core operating fund covering many County programs, and allows the most discretion for allocations of funds. At the end of fiscal year 2011, the General Fund fund balance was \$63.3 million; the unassigned fund balance was \$61.0 million, or 96.3% of the total General Fund fund balance. The County has designated \$4.0 million of General Fund unassigned fund balance as 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 2/3rd approval by the County Board is needed to access these funds.

The unassigned fund balance, less the amount set aside for stabilization purposes represents 43.5 percent of the General Fund's total expenditures, and 35.5 percent of total expenditures plus net transfers out. The General Fund unassigned fund balance increased by \$2.6 million or 4.4 percent from the prior year. Revenues of \$162.2 million less expenditures of \$131.1 million resulted in an excess of revenue over expenditures of \$31.1 million prior to transfers out. After total net transfers out of the General Fund to other funds of \$29.4 million, the result was a net increase in the General Fund balance of \$1.7 million.

Revenues in the General Fund for fiscal year 2011 came in at 0.5 percent over the prior year period. This \$0.7 million increase of revenues from the prior year was due to several offsetting factors. General fund sales taxes, retail occupation tax, and RTA sales tax revenues combined for an increase of \$4.4 million, or 5.6% from the prior year. This trend follows increased sales activity throughout the entire year. Furthermore, intergovernmental revenues provided additional General Fund revenue growth totaling \$1.7 million. The increase in intergovernmental revenues is due primarily to the increase in income tax revenues remitted to the County from the State of Illinois. This increase was not the result of the State's recent change in the income tax rate, but was the result of the State's efforts to catch-up on lagging remittances to the County. Also to note was revenue from the County's first rebate payment of \$1.1 million from the Recovery Zone Development Bond and Build America Bond programs.

Tempering the increased revenue from the County's sales and income tax was a major decline in court fees, fines and forfeitures. In total, the court fees, fines and forfeitures revenue category declined by \$6 million, or 16.9%, from the prior year. Contributing to the decline in this revenue source was a \$2.8 million, or 13.1%, decline in Circuit Court fees and forfeitures, a \$0.5 million, or 25.2% decline in Sheriff fees, a \$0.8 million, or 21.4% decline in State's Attorney fees and fines, and a \$1.9 million, or 27.9% decline in penalties on delinquent taxes. All of the declines affecting court fees, fines and forfeitures, except for the penalties on delinquent taxes, relate to a significant reduction in civil and criminal cases filed by the DuPage County Clerk of the 18th Circuit Court. In total, the DuPage County Clerk of the 18th Circuit Court filed 41,398 less cases in 2011 than it did in 2010. This represents a 12.8% decline in the Court's case load.

Fiscal year 2011 reflected another year of belt-tightening as total General Fund expenditures before net transfers out to other funds resulted in a decrease of \$3.6 million, or 2.7% from the prior year. The majority of this drop was related to personnel cost savings through a reduction of headcount; a decrease in capital outlay expenditures also contributed. General Fund transfers out to other funds increased by \$6.9 million from the prior year, mainly attributed to increased subsidies for IMRF, Liability Insurance, the Convalescent Center, and a transfer for the first debt service payment on the 2010 General Obligation Alternate Revenue Bonds.

Health Department Fund

On a budgetary basis (Schedule D-3), total revenues showed a decrease from the prior year of \$2.8 million to finish the year at \$38.6 million. Health Department expenditures remained relatively flat from the prior year at \$39.7 million. The Health Department's main operating fund balance ended the year down \$1.0 million to \$15.7 million.

A decrease in charges for services of \$1.8 million was due to a decision by the Health Department to delay claims submitted to the State of Illinois. This action was the result of a change in the State's claims payment procedures. Additionally, the Health Department was modifying its own billing system. These changes resulted in increased

deferred revenue for fiscal year 2011. The two non-major special revenue funds both recorded modest increases in their fund balances.

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 declined \$0.1 million from the prior year. The main revenue source - County Motor Fuel Taxes - experienced an increase of \$0.4 million, which is consistent with the growth experienced in fiscal year 2010. Offsetting the modest gains in the County Motor Fuel Tax, the charges for services decreased by \$0.6 million. Although personnel, commodities, and contractual expenditures combined to decrease \$2.3 million from the prior year, capital outlay expenditures increased \$2.8 million to conclude the year with \$28.1 million in total expenditures. Expenditures continue to outpace revenues and exceeded them by \$4.4 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 funds. This has resulted in a cumulative decline in fund balance of roughly \$28.4 million from fiscal years 2006 through 2011. Fiscal year 2011 ended the year with an \$8.1 million fund balance. Due to the State of Illinois budget problems, highway construction expenditures and related construction reimbursements have been significantly curtailed.

Convalescent Center

In fiscal year 2011 the Convalescent Center's fund balance increased \$4.2 million to an ending fund balance of \$3.3 million. The major increase in fund balance was the direct result of the Convalescent Center receiving a one-time, retroactive Medicaid reimbursement equaling \$5.5 million. Including this one-time reimbursement, total Convalescent Center revenues increased \$6.8 million, or 27.1%. Total transfers into the Convalescent Center of \$7.7 million included General Fund transfers of \$5.4 million, half of which was a direct cash subsidy.

Expenditures were up \$1.2 million from the prior year. This increase was spread relatively evenly among personnel, commodities, and contractual expenditures.

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. \$66.3 million of the bond proceeds will be used for various public improvement projects in the County. In fiscal year 2011, \$3.8 million of expenditures were incurred in the project fund, with \$4.6 million encumbered for various capital projects at the end of the year. As project construction begins, expenditures are expected to significantly increase in the upcoming years.

Other Non-Major Governmental Funds

- The Stormwater Drainage Fund had a decrease in fund balance of \$0.3 million, resulting in an ending fund balance of \$5.1 million. Total revenues and a transfer in from the General Fund totaled \$12.5 million while expenditures plus transfers out for debt service totaled \$12.8 million. While this fund continues to show a negative change in fund balance, a slight increase in revenues and decreasing expenditures have slowed the negative growth.
- The IMRF and Social Security Funds ended the year with fund balances of \$1.6 million and \$1.7 million respectively. Social Security Fund expenditures remained consistent with the prior year. The increased 2011 employer contribution rate for IMRF increased the IMRF Fund's total expenditures by \$.9 million. This represents a 6.8% increase over the prior year. Both the Social Security and IMRF funds were both aided with subsidies from the General Fund totaling over \$13.6 million.

- The deficit fund balance in the Economic Development and Planning Fund has grown to \$1.4 million in fiscal year 2011. A lack of anticipated fee revenues is the recurring cause of the deficit even though expenditures have decreased \$0.3 million from the prior year. A subsidy transfer from the General Fund of \$0.8 million was made to this fund.
- The Youth Home Fund experienced an increase in fund balance of \$0.6 million to end the year with a deficit fund balance of \$0.9 million. The recurring delay in State salary reimbursements to the County saw slight improvements during the year, and as a result total revenues benefited with \$0.4 million increase. Additionally, total expenditures decreased by \$0.9 million as a result of scaled down operational costs relating to personnel and contractual expenditures.
- The Highway Motor Fuel Tax Fund balance increased \$1.2 million in 2011 ending the year with a \$9.4 million dollar balance. Expenditures decreased significantly by \$5.0 million from the prior year. This was due to the final Naperville/Eola Road project expenditures being expended in Local Gas Tax Fund in fiscal year 2011, while previous project expenditures were paid out of the Highway Motor Fuel Tax fund. Accordingly, outstanding long-term debt decreased by a like amount for this final project expenditure.

Proprietary Funds

The Water and Sewerage System Fund's unrestricted net asset balance at the end of the year amounted to \$7.9 million. Net assets declined \$1.0 million from the prior year. Other factors concerning the finances of this fund have already been addressed in the discussion of the business-type activities.

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			
	(Net of Depreciation)			
	Governmental Activities		Business-Type Activities	
	2011	2010*	2011	2010*
Land and construction in progress	\$ 301,912,750	\$ 305,691,378	\$ 4,373,829	\$ 2,999,740
Infrastructure	290,531,627	293,510,259	80,557,323	82,649,945
Buildings	168,867,454	172,326,451		
Improvements other than buildings	5,572,478	5,928,519		
Machinery, equipment, and vehicles	18,865,438	18,906,457	725,588	878,380
Total capital assets, net of depreciation	<u>\$ 785,749,747</u>	<u>\$ 796,363,064</u>	<u>\$ 85,656,740</u>	<u>\$ 86,528,065</u>

* Restated - See Note 10

During fiscal year 2011, total capital assets for the primary government had a net decrease (including additions, decreases, depreciation, and amortization) of \$11.5 million. Every asset category except for the Machinery and Equipment Category decreased as a result of depreciation expenses outpacing capital asset additions. While this trend is consistent with the prior fiscal year, it is clear that the trend is beginning to reverse. The County is beginning to see additions accelerate. In the current year, total governmental activities' depreciable asset additions grew by 32 percent compared to the prior year. This trend is expected to continue as resources from the 2010 General Obligation Alternate Revenue Bonds are beginning to be used for various County infrastructure, and County campus improvement projects.

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. For 2011, the debt limit is \$2.320 billion. County debt pertaining to this limit includes the Limited Tax General Obligation Courthouse Bonds with an outstanding balance of \$49.2 million. This produces a legal debt margin of \$2.271 billion, and is substantially greater than the current outstanding debt principal. 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, 2011 and 2010:

Outstanding Long-Term Debt

<u>Debt Description</u>	Governmental Activities		Business-Type Activities	
	2011	2010	2011	2010
1) Special Service Areas	\$ 6,105,000	\$ 6,550,000	\$	\$
2) Limited Tax G.O. Courthouse Bonds	49,170,000	50,425,000		
3) Jail - Alternate Revenue Source	27,695,000	29,750,000		
4) Stormwater - Alternate Revenue Source	57,845,000	62,090,000		
5) Drainage - Alternate Revenue Source	21,940,000	23,575,000		
6) Motor Fuel Tax - Revenue Bonds	83,095,000	89,390,000		
7) Public Improvement - Alternate Revenue Source	67,050,000	67,050,000		
8) Net Unamortized Bond Premium, Unamortized Bond Discount, and Unamortized Gain on Refunding	(285,876)			
9) Accrued Compensated Absences and Employee Retention	29,956,569	30,897,561	1,538,925	1,679,096
10) Claims Payable	5,430,585	6,125,209		
11) Intergovernmental Contract		3,750,000		
12) Other Post Employment Benefits	110,645	130,268	3,176	3,546
13) Net Pension Obligation	3,596,032	2,197,382	124,154	77,147
14) Water and Sewer - Revenue Bonds			13,790,000	14,600,000
15) DuPage Water Commission			2,601,895	2,814,544
16) IEPA Construction Loan Water/Sewer			2,122,614	2,732,045
Total County Outstanding Debt	<u>\$ 351,707,955</u>	<u>\$ 371,930,420</u>	<u>\$ 20,180,764</u>	<u>\$ 21,906,378</u>

For governmental activities, the County's total bonded debt outstanding has decreased from \$328.8 million in fiscal year 2010 to \$312.6 million in fiscal year 2011 – a \$16.2 million decrease. Although the County issued over \$5.3 million in refunding bonds, it retired almost \$21.3 million in bonded debt for governmental activities.

In the current year, the County issued \$5.34 million of General Obligation Refunding Bonds (Alternate Revenue Source), Series 2011 to refund \$5.95 million of 2001 Drainage Project bonds. The County realized a debt service savings of almost \$0.9 million. This bond issue was rated Aaa by Moody's.

As mentioned previously, in 2010 the County had proceeds of \$66.3 million of general obligation alternate revenue source bonds to finance public improvement projects within the County. 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

The 2012 budget continues a multi-year effort to reduce budget while maintaining current programs and services. The County's base budget dropped \$10.7 million between 2011 and 2012, and in fact has dropped nearly \$48 million between 2009 and 2012. The base budget does not include grants from external sources or the Health Department and Emergency Telephone Systems Board, which operate under their own boards and are separately appropriated.

The County Board has focused control efforts on personnel costs, particularly full-time, benefited positions. The Board has made changes in personnel policy to curb the growth of compensated absences liabilities, and has significantly limited compensation growth. Much emphasis has been in reducing staffing levels where feasible. As part of the 2012 budget, the County cut 46 positions. This included the elimination of 25 positions when the County transferred day-to-day housing of juvenile detainees to the neighboring Kane County facility under a contractual arrangement. This move alone has cut County costs for juvenile detention nearly in half from fiscal year 2011.

Over the past 2 years, the County has eliminated more than 90 full-time positions (over 100, when grant-funded positions are included), saving over \$6.5 million in annual salaries and benefits. Efforts to further cut or contain costs continue. Currently the County is looking to ways to contain or reduce County health insurance costs, which run over \$20 million annually. Ideas range from moving to a fully self-insured plan to on-site physicians and clinics to reallocation of employer-employee cost sharing, and will likely factor into the 2013 budget.

In line with these approaches, through April 2012, County spending is well-behaved. General Fund spending is running about \$2 million or 2.5% under projected levels. On board full-time headcount is about 3.5% under budgeted levels.

In contrast to spending, income displays a mixed result. Although sales taxes, the largest revenue source, have performed to budget through April 2012, they are not overperforming as they were last year. Circuit Court Clerk income continues to underperform, especially traffic cases. Perhaps of greater concern is that the General Assembly is actively considering legislative changes which could adversely impact County revenues such as personal property replacement taxes. Although the County could initially absorb some losses, these concerns argue for the County continuing to build its fund balances.

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, 2011

(See Following Page)

STATEMENT OF NET ASSETS

November 30, 2011

ASSETS	PRIMARY GOVERNMENT			COMPONENT UNITS	
	Governmental Activities	Business-Type Activities	Total	ETSB	Airport Authority
Cash					
Demand deposits	\$ 105,313,237	7,558,471	112,871,708	28,939,667	8,769,581
Certificates of deposit	44,841,314		44,841,314		
Investments	21,867,150		21,867,150		
Receivables					
Taxes	68,484,136		68,484,136		6,130,285
Interest	214,725		214,725		
Accounts, net allowance for doubtful accounts	15,654,795	4,390,940	20,045,735		438,526
Other	262,091	126,111	388,202	1,049,343	
Due from Federal, State and other governmental units	51,728,289		51,728,289		
Internal balance	563,530	(563,530)			
Inventory	670,531		670,531		295,013
Other assets	359,687	3,465,361	3,825,048	128,334	1,286,771
Deferred charges	3,542,249		3,542,249		
Restricted cash and investments					
Demand deposits	3,574,510	6,833,059	10,407,569		18,145,990
Investments	59,135,396		59,135,396		
Capital assets (net of accumulated depreciation)					
Land and construction in progress	301,912,750	4,373,829	306,286,579		69,444,950
Infrastructure	290,531,627	80,557,323	371,088,950		17,263,234
Buildings	168,867,454		168,867,454		38,690,825
Improvements other than buildings	5,572,478		5,572,478		20,294,106
Machinery and equipment	18,865,438	725,588	19,591,026	19,026,704	3,325,139
Total capital assets	785,749,747	85,656,740	871,406,487	19,026,704	149,018,254
Total assets	1,161,961,387	107,467,152	1,269,428,539	49,144,048	184,084,420

(Cont.)

STATEMENT OF NET ASSETS (CONT.)

November 30, 2011

LIABILITIES	PRIMARY GOVERNMENT			COMPONENT UNITS	
	Governmental Activities	Business-Type Activities	Total	ETSB	Airport Authority Total
Accounts payable	\$ 15,530,464	439,044	15,969,508	4,799,838	1,167,374
Accrued payroll	8,573,699	245,862	8,819,561	15,577	998,300
Due to Federal, State and other governmental units	3,136,440		3,136,440		
Accrued interest payable	6,481,526	232,901	6,714,427		
Unearned revenue	65,711,563		65,711,563		6,507,022
Retainage payable	684,165		684,165		
Other liabilities	4,189,228	1,494,748	5,683,976		201,537
Noncurrent liabilities					
Bonds due within one year	15,825,000	840,000	16,665,000		
Bonds due in more than one year	296,789,124	12,950,000	309,739,124		
Other due within one year	11,361,906	1,072,964	12,434,870	9,782	
Other due in more than one year	27,731,925	5,317,800	33,049,725	22,826	5,413,668
Total liabilities	456,015,040	22,593,319	478,608,359	4,848,023	14,287,901
NET ASSETS					
Invested in capital assets, net of related debt	535,999,719	74,764,812	610,764,531	19,026,704	149,018,254
Restricted for:					
Debt service	29,788,758	2,239,517	32,028,275		
Grant programs	1,249,801		1,249,801		
Public safety				20,339,174	
Designated for:					
Capital improvements					18,145,990
Unrestricted	138,908,069	7,869,504	146,777,573	4,930,147	2,632,275
Total net assets	\$ 705,946,347	84,873,833	790,820,180	44,296,025	169,796,519

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, 2011

Functions/Programs	PROGRAM REVENUES			
	Expenses	Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General government	\$ 83,299,732	18,664,088	1,444,501	4,112,074
Health and public safety	128,664,640	23,779,041	41,878,559	649,481
Highways, streets and bridges	42,996,381	656,149	15,515,321	14,239,269
Public service	34,692,296	1,933,026	26,818,269	303,438
Judicial	48,591,186	32,934,001	4,371,274	
Public works	11,516,306	476,997	615,671	
Educational services	823,067			
Conservation and recreation	460,433			2,145,977
Interest on long-term debt	16,303,515			
Total Governmental Activities	367,347,556	78,443,302	90,643,595	21,450,239
Business-Type Activities				
Water and Sewerage System	20,973,845	19,689,342		256,528
Total Primary Government	\$ 388,321,401	98,132,644	90,643,595	21,706,767
Component Units				
DuPage County ETSB	\$ 6,519,407			2,350,000
DuPage Airport Authority	28,949,063	19,018,067		3,715,513
Total Component Units	\$ 35,468,470	19,018,067	-	6,065,513

General revenues
 Taxes - property
 Taxes - sales
 Taxes - local gasoline
 Taxes - income
 Taxes - personal property replacement
 Unrestricted investment earnings
 Miscellaneous

Total general revenues

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
(59,079,069)		(59,079,069)		
(62,357,559)		(62,357,559)		
(12,585,642)		(12,585,642)		
(5,637,563)		(5,637,563)		
(11,285,911)		(11,285,911)		
(10,423,638)		(10,423,638)		
(823,067)		(823,067)		
1,685,544		1,685,544		
(16,303,515)		(16,303,515)		
(176,810,420)	-	(176,810,420)	-	-
	(1,027,975)	(1,027,975)		
(176,810,420)	(1,027,975)	(177,838,395)	-	-
			(4,169,407)	(6,215,483)
			(4,169,407)	(6,215,483)
67,667,477		67,667,477		6,109,977
82,556,260		82,556,260		
19,268,259		19,268,259	8,125,946	
7,763,938		7,763,938		
2,551,904		2,551,904		
1,338,517	49,528	1,388,045	21,704	44,796
4,997,281		4,997,281	150,099	95,359
186,143,636	49,528	186,193,164	8,297,749	6,250,132
9,333,216	(978,447)	8,354,769	4,128,342	34,649
696,613,131	85,852,280	782,465,411	40,167,683	169,761,870
705,946,347	84,873,833	790,820,180	44,296,025	169,796,519

BALANCE SHEET

GOVERNMENTAL FUNDS
November 30, 2011

	General	Health Department	Local Gasoline Tax	Convalescent Center	2010 GO Alt Revenue Bond Projects	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash							
Demand deposits	\$ 30,269,885	15,460,445	3,233,862			53,695,029	102,659,221
Certificates of deposit	16,151,314		4,400,000			20,990,000	41,541,314
Investments	4,991,800					16,875,350	21,867,150
Receivables							
Taxes	23,496,091	13,426,343				28,515,244	65,437,678
Interest	62,217				152,508		214,725
Accounts, net of allowance for doubtful accounts		3,414,571		12,240,224			15,654,795
Other	237,322					24,769	262,091
Due from Federal, State and other governmental units	24,678,139	6,919,774	4,331,347			15,799,029	51,728,289
Due from other funds	9,085,600		255,771	5,606		4,203,839	13,550,816
Advances receivable from other funds	1,474,446		6,151	27,044		898,866	2,406,507
Inventory		275,419		395,112			670,531
Other assets	324,162	19,203					343,365
Restricted cash and investments							
Demand deposits					3,574,510		3,574,510
Investments					59,135,396		59,135,396
Total assets	\$ 110,770,976	39,515,755	12,227,131	12,667,986	62,862,414	141,002,126	379,046,388
LIABILITIES							
Accounts payable	\$ 4,364,688	1,786,049	1,672,915	1,591,899	226,220	5,635,915	15,277,686
Accrued payroll	4,314,837	1,319,940	333,873	934,212		1,062,843	7,965,705
Deferred revenue	32,191,603	20,409,069	953,907			37,862,863	91,417,442
Retainage payable	109,422		62,662		16,736	495,345	684,165
Compensated absences	455,132		124,456			18,145	597,733
Due to Federal, State and other governmental units	214,453		71,271	2,015,818		779,526	3,081,068
Due to other funds	2,314,656		388,424	4,792,476		5,848,281	13,343,837
Advances payable to other funds						2,680,361	2,680,361
Other liabilities	3,488,772	202,559	497,897				4,189,228
Total liabilities	47,453,563	23,717,617	4,105,405	9,334,405	242,956	54,383,279	139,237,225
FUND BALANCES							
Nonspendable for							
Prepaid expenditures		19,203					19,203
Inventory		275,419		395,112			670,531
Advances receivable from other funds	1,474,446		6,151	27,044		898,866	2,406,507
Restricted for							
Grant programs		159,497				1,090,304	1,249,801
Employee benefits						8,721,752	8,721,752
Health and public safety purposes				2,911,425		337,011	3,248,436
Highways, streets and bridges purposes			8,115,575			9,521,932	17,637,507
Wetland mitigation purposes						15,410,663	15,410,663
Judicial purposes						7,694,066	7,694,066
Other purposes						3,648,342	3,648,342
Capital improvements					62,619,458	8,118,138	70,737,596
Debt service						29,788,758	29,788,758
Committed for							
Capital purposes	840,084					334,952	1,175,036
Other purposes		584,685				5,645,235	6,229,920
Assigned for							
Public health purposes		14,759,334					14,759,334
Unassigned	61,002,883					(4,591,172)	56,411,711
Total fund balances	63,317,413	15,798,138	8,121,726	3,333,581	62,619,458	86,618,847	239,809,163
Total liabilities and fund balances	\$ 110,770,976	39,515,755	12,227,131	12,667,986	62,862,414	141,002,126	379,046,388

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, 2011

Total fund balance per Governmental Fund Balance Sheet	\$ 239,809,163
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.	785,749,747
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not payable in the funds.	(312,900,000)
Interest on general obligation debt is recognized when paid in the funds, but accrued in the Statement of Net Assets.	(6,481,526)
Internal service fund assets and liabilities are included in the governmental activities in the Statement of Net Assets.	898,205
Revenues in the Statement of Activities which do not provide current financial resources are deferred in the funds' statements.	28,705,879
Certain costs, premiums, and other items arising from debt issues are capitalized in the Statement of Net Assets and then amortized over the life of the debt.	3,828,125
Non-current compensated absences, employee retention obligation, other post-employment benefits, and net pension obligation are not reported in the funds, but are accrued in the Statement of Net Assets.	<u>(33,663,246)</u>
Net assets of governmental activities	<u>\$ 705,946,347</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, 2011

	General	Health Department	Local Gasoline Tax	Convalescent Center	2010 GO Alt Revenue Bond Projects	Other Governmental Funds	Total Governmental Funds
Revenues							
Taxes							
Property	\$ 22,959,752	13,036,852				28,787,764	64,784,368
Sales	80,389,617					1,836,496	82,226,113
Other			19,268,259				19,268,259
Fees, licenses and permits	8,777,179		432,307			9,733,356	18,942,842
Intergovernmental	15,922,249	14,460,005	2,000,604	25,690,750		54,021,389	112,094,997
Charges for services	1,807,737	11,612,650	1,146,549	6,051,705		330,509	20,949,150
Court fees and fines	29,386,735					7,252,352	36,639,087
Investment income	698,124	11,280	38,016	602	393,289	197,206	1,338,517
Insurance reimbursement	178,225						178,225
Miscellaneous	2,088,320	260,421	810,471	25,556		2,040,877	5,225,645
Total revenues	162,207,938	39,381,208	23,696,206	31,768,613	393,289	104,199,949	361,647,203
Expenditures							
Current							
General government	47,060,147				678,386	26,811,732	74,550,265
Health and public safety	42,268,887	39,597,037		34,735,712		6,797,767	123,399,403
Highways, streets and bridges			18,862,331			2,733,636	21,595,967
Public services	4,621,250					30,197,497	34,818,747
Judicial	33,463,069					10,636,228	44,099,297
Conservation and recreation						171,026	171,026
Public works	409,642					5,650,036	6,059,678
Educational services	798,447						798,447
Debt service							
Principal						15,320,000	15,320,000
Interest						15,102,370	15,102,370
Cost of issuance						88,924	88,924
Fiscal agent fees						4,250	4,250
Capital outlay	2,495,329	690,946	9,223,936	477,366	3,134,774	11,667,104	27,689,455
Total expenditures	131,116,771	40,287,983	28,086,267	35,213,078	3,813,160	125,180,570	363,697,829
Excess (deficiency) of revenues over expenditures	31,091,167	(906,775)	(4,390,061)	(3,444,465)	(3,419,871)	(20,980,621)	(2,050,626)
Other financing sources (uses)							
Payment to refunded bond escrow agent						(6,039,518)	(6,039,518)
Refunding bonds issued						5,340,000	5,340,000
Bond premium						306,165	306,165
Transfers in	216,601			7,677,016		31,619,024	39,512,641
Transfers out	(29,575,120)					(9,842,071)	(39,417,191)
Proceeds from sale of assets			15,500	1,751			17,251
Total other financing sources (uses)	(29,358,519)	-	15,500	7,678,767	-	21,383,600	(280,652)
Net change in fund balance	1,732,648	(906,775)	(4,374,561)	4,234,302	(3,419,871)	402,979	(2,331,278)
Fund balance							
December 1, as restated	61,584,765	16,704,913	12,496,287	(900,721)	66,039,329	86,215,868	242,140,441
November 30	\$ 63,317,413	15,798,138	8,121,726	3,333,581	62,619,458	86,618,847	239,809,163

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, 2011

Net change in fund balance - total governmental funds	\$ (2,331,278)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation (\$31,162,941) exceeded capital asset additions (\$25,516,927) in the current period.	(5,646,014)
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.	(4,967,303)
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.	2,607,634
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 \$15,320,000 and proceeds of new issues were \$5,340,000.	9,980,000
The payment to the refunded bond escrow agent is reported as an other financing use in the governmental funds.	6,039,518
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.	(655,606)
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.	(1,201,145)
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.	3,311,965
Internal service funds are used by management to charge costs to other funds but are not included in the governmental funds.	<u>2,195,445</u>
Change in net assets of governmental activities	<u>\$ 9,333,216</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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 100,433,313	100,433,313	103,349,369	2,916,056
Intergovernmental	15,125,135	15,125,135	15,922,249	797,114
Court fees, fines and forfeitures	35,757,334	35,757,334	29,386,735	(6,370,599)
Fees, licenses and permits	9,582,866	9,582,866	8,777,179	(805,687)
Charges for services	1,648,752	1,648,752	1,807,737	158,985
Investment income	1,165,723	1,165,723	698,124	(466,953)
Miscellaneous	1,975,586	1,975,586	2,088,320	112,734
Insurance reimbursement	165,700	165,700	178,225	12,525
Total revenues	165,854,409	165,854,409	162,207,938	(3,825,825)
Expenditures				
Current				
General government	52,868,413	52,868,413	47,060,147	5,808,266
Health and public safety	42,264,613	42,264,613	42,268,887	(4,274)
Public services	4,953,851	4,953,851	4,621,250	332,601
Judicial	34,219,272	34,219,272	33,463,069	756,203
Educational services	843,735	843,735	798,447	45,288
Public works	402,000	402,000	409,642	(7,642)
Total current expenditures	135,551,884	135,551,884	128,621,442	6,930,442
Capital outlay	3,500,202	3,500,202	2,495,329	1,004,873
Total expenditures	139,052,086	139,052,086	131,116,771	7,935,315
Excess of revenues over expenditures	26,802,323	26,802,323	31,091,167	4,288,844
Other financing sources (uses)				
Transfers in				
Capital Projects				
2001 Drainage Bonds			216,601	216,601
Transfers out				
Special Revenues				
Stormwater Drainage	(3,025,000)	(3,025,000)	(3,025,000)	
Economic Development	(800,000)	(800,000)	(780,000)	20,000
IMRF	(9,570,314)	(9,570,314)	(9,745,314)	(175,000)
Social Security	(3,565,238)	(3,565,238)	(3,806,905)	(241,667)
Convalescent Center				
Cash transfer subsidy	(2,937,000)	(2,937,000)	(2,718,000)	219,000
Indirect cost subsidy			(2,689,098)	(2,689,098)
Capital Projects				
Children's Center Facility Construction	(300,000)	(300,000)	(300,000)	
Debt Service				
2010 General Obligation A and B Jail Expansion Project	(2,387,831)	(2,387,831)	(2,387,803)	28
1993 General Obligation Bonds (Alt. Rev. Source) - Jail Project	(1,302,840)	(1,302,840)	(1,299,500)	3,340
2002 General Obligation Bonds (Alt. Rev. Source) - Jail Project	(2,381,500)	(2,381,500)	(2,373,500)	8,000
Internal Service				
Liability insurance	(500,000)	(500,000)	(450,000)	50,000
Total other financing sources (uses)	(26,769,723)	(26,769,723)	(29,358,519)	(2,588,796)
Net change in fund balance	32,600	32,600	1,732,648	1,700,048
Fund balance				
December 1	61,584,765	61,584,765	61,584,765	
November 30	\$ 61,617,365	61,617,365	63,317,413	1,700,048

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 ACTUALHEALTH DEPARTMENT FUND
For the Year Ended November 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 12,993,732	12,993,732	13,036,852	43,120
Intergovernmental	13,208,064	13,789,078	13,718,833	(70,245)
Charges for services	14,048,889	14,048,889	11,612,650	(2,436,239)
Investment income	79,500	79,500	11,280	(68,220)
Miscellaneous	356,300	418,300	260,421	(157,879)
Total revenues	<u>40,686,485</u>	<u>41,329,499</u>	<u>38,640,036</u>	<u>(2,689,463)</u>
Expenditures				
Current				
Health and public safety	41,479,214	41,306,297	38,969,957	2,336,340
Capital outlay	438,172	1,254,103	690,946	563,157
Total expenditures	<u>41,917,386</u>	<u>42,560,400</u>	<u>39,660,903</u>	<u>2,899,497</u>
Excess (deficiency) of revenues over expenditures	<u>(1,230,901)</u>	<u>(1,230,901)</u>	<u>(1,020,867)</u>	<u>210,034</u>
Other financing sources (uses)				
Anticipated grants sources	2,750,000	2,106,986		(2,106,986)
Anticipated grants uses	<u>(2,750,000)</u>	<u>(2,106,986)</u>		<u>2,106,986</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance - budgetary basis	<u>\$ (1,230,901)</u>	<u>(1,230,901)</u>	<u>(1,020,867)</u>	<u>210,034</u>
Net change - budget to GAAP adjustment			<u>114,092</u>	
Net change in fund balance - GAAP basis			<u>(906,775)</u>	
Fund balance				
December 1			<u>16,704,913</u>	
November 30			<u><u>15,798,138</u></u>	

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

DUPAGE COUNTY, ILLINOIS

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

LOCAL GASOLINE TAX FUND
For the Year Ended November 30, 2011

	Original/Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Taxes	\$ 19,500,000	19,268,259	(231,741)
Fees, licenses and permits	428,500	432,307	3,807
Intergovernmental	2,445,000	2,000,604	(444,396)
Charges for services	1,832,000	1,146,549	(685,451)
Investment income	200,000	38,016	(161,984)
Miscellaneous	335,000	810,471	475,471
Total revenues	<u>24,740,500</u>	<u>23,696,206</u>	<u>(1,044,294)</u>
Expenditures			
Current			
Highway, streets and bridges	25,047,836	18,862,331	6,185,505
Capital outlay	16,515,808	9,223,936	7,291,872
Total expenditures	<u>41,563,644</u>	<u>28,086,267</u>	<u>13,477,377</u>
Excess (deficiency) of revenues over expenditures	(16,823,144)	(4,390,061)	12,433,083
Other financing sources			
Proceeds from sale of assets		15,500	15,500
Net change in fund balance	(16,823,144)	(4,374,561)	12,448,583
Fund balance			
December 1	<u>12,496,287</u>	<u>12,496,287</u>	
November 30	<u>\$ (4,326,857)</u>	<u>8,121,726</u>	<u>12,448,583</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 ACTUALCONVALESCENT CENTER
For the Year Ended November 30, 2011

	Original/Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Intergovernmental	\$ 29,119,319	25,690,750	(3,428,569)
Charges for services	1,675,969	6,051,705	4,375,736
Investment income	50,000	602	(49,398)
Miscellaneous		25,556	25,556
Total revenues	30,845,288	31,768,613	923,325
Expenditures			
Current			
Health and public safety	32,137,679	34,735,712	(2,598,033)
Capital outlay	1,645,247	477,366	1,167,881
Total expenditures	33,782,926	35,213,078	(1,430,152)
Excess (deficiency) of revenues over expenditures	(2,937,638)	(3,444,465)	(506,827)
Other financing sources			
Transfers in			
General Fund	2,937,000	5,407,098	2,470,098
Special Revenue		1,053,646	1,053,646
IMRF		670,822	670,822
Social Security		545,450	545,450
Internal Service		1,751	1,751
Proceeds from sale of assets			
Total other financing sources	2,937,000	7,678,767	4,741,767
Net change in fund balance	(638)	4,234,302	4,234,940
Fund balance			
December 1	(900,721)	(900,721)	
November 30	\$ (901,359)	3,333,581	4,234,940

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 NET ASSETS

PROPRIETARY FUNDS

November 30, 2011

	<u>Business-Type Activities</u>	<u>Governmental Activities</u>
	Water and Sewerage System	Internal Service Funds
ASSETS		
Current assets		
Cash		
Demand deposits	\$ 7,558,471	2,654,016
Certificates of deposit		3,300,000
Receivables		
Taxes		3,046,458
Accounts, net of allowance for doubtful accounts	4,390,940	
Other	126,111	
Due from other funds	463,178	390,881
Other		16,322
Total current assets	<u>12,538,700</u>	<u>9,407,677</u>
Noncurrent Assets		
Capital assets		
Land and improvements	1,532,945	
Sewer system	152,583,872	
Water system	21,397,011	
Equipment	3,818,951	
Construction in progress	2,840,884	
	<u>182,173,663</u>	-
Accumulated depreciation	<u>96,516,923</u>	-
Total capital assets, net	<u>85,656,740</u>	-
Other assets		
Advances receivable from other funds	24,335	249,519
Water Commission buy in	3,397,959	
Water Commission meter station	566,560	
Accumulated amortization	(880,457)	
Due from Special Service Area	113,421	
Unamortized bond issuance expense	267,878	
Restricted cash and investments		
Demand deposits	<u>6,833,059</u>	
Total other assets	<u>10,322,755</u>	<u>249,519</u>
Total noncurrent assets	<u>95,979,495</u>	<u>249,519</u>
Total assets	<u>108,518,195</u>	<u>9,657,196</u>

(Cont.)

STATEMENT OF NET ASSETS (CONT.)

PROPRIETARY FUNDS
November 30, 2011

	<u>Business-Type Activities</u>	<u>Governmental Activities</u>
	Water and Sewerage System	Internal Service Funds
LIABILITIES		
Current liabilities		
Accounts payable	\$ 439,044	252,778
Accrued payroll	245,862	10,261
Accrued interest payable	232,901	
Accrued compensated absences - current	229,147	
Due to Federal, State, and other governmental units		55,372
Due to other funds	1,051,043	9,995
Unearned revenue		3,000,000
Current maturities of revenue bonds payable	840,000	
Current maturities of IEPA construction loan	630,080	
Current maturities of DuPage Water Commission payable	213,737	
Claims payable		4,437,189
Other liabilities	1,494,748	
Total current liabilities	<u>5,376,562</u>	<u>7,765,595</u>
Long-term liabilities		
Revenue bonds payable	12,950,000	
IEPA construction loan	1,492,534	
DuPage Water Commission payable	2,388,158	
Accrued compensated absences - noncurrent	1,309,778	
Claims payable		993,396
Other post employment benefit payable	3,176	
Net pension obligation	124,154	
Total long-term liabilities	<u>18,267,800</u>	<u>993,396</u>
Total liabilities	<u>23,644,362</u>	<u>8,758,991</u>
NET ASSETS		
Invested in capital assets, net of related debt	74,764,812	
Restricted for debt service	2,239,517	
Unrestricted	7,869,504	898,205
Total net assets	<u>\$ 84,873,833</u>	<u>898,205</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, EXPENSES AND CHANGES IN
FUND NET ASSETS

PROPRIETARY FUNDS

For the Year Ended November 30, 2011

	<u>Business-Type Activities</u>	<u>Governmental Activities</u>
	Water and Sewerage System	Internal Service Funds
Operating revenues		
Sewer and water services	\$ 17,829,411	
Employer's share of premiums		22,785,007
Employees' share of premiums		6,573,538
Miscellaneous	1,859,931	635,800
Total operating revenues	<u>19,689,342</u>	<u>29,994,345</u>
Operating expenses		
Personnel services	7,113,924	261,144
Commodities	1,597,465	52,276
Contractual services	8,052,295	30,420,239
Depreciation and amortization	3,698,031	
Total operating expenses	<u>20,461,715</u>	<u>30,733,659</u>
Operating loss	<u>(772,373)</u>	<u>(739,314)</u>
Nonoperating revenues (expenses)		
Investment income	49,528	9,191
Taxes		3,021,018
Interest expense	(473,081)	
Amortization of bond discount and issuance costs	(40,949)	
Gain on disposal of assets	1,900	
Total nonoperating revenues (expenses)	<u>(462,602)</u>	<u>3,030,209</u>
Income (loss) before contributions and transfers	<u>(1,234,975)</u>	<u>2,290,895</u>
Capital contributions	256,528	
Transfers in		450,000
Transfers out		(545,450)
Net transfers and contributions	<u>256,528</u>	<u>(95,450)</u>
Change in net assets	(978,447)	2,195,445
Net assets,		
December 1	<u>85,852,280</u>	<u>(1,297,240)</u>
November 30	<u>\$ 84,873,833</u>	<u>898,205</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 CASH FLOWS

PROPRIETARY FUNDS

For the Year Ended November 30, 2011

	<u>Business-Type Activities</u>	<u>Governmental Activities</u>
	Water and Sewerage System	Internal Service Funds
Cash flows from operating activities		
Cash received - employer portion of insurance premiums	\$	22,785,007
Cash received - employee portion of of insurance premiums		6,573,538
Cash payments of insurance premiums and other costs (net)		(30,728,083)
Cash received from customers	17,280,413	
Cash payments to suppliers for goods and services	(9,825,633)	
Cash payments to employees for services	(7,201,836)	
Other revenues	1,964,545	
Net cash provided (used) by operating activities	<u>2,217,489</u>	<u>(1,369,538)</u>
Cash flows from noncapital financing activities		
Cash received - taxes		3,021,018
Payments to other funds	133,948	
Transfer in		450,000
Transfer out		(545,450)
Net cash provided by noncapital financing activities	<u>133,948</u>	<u>2,925,568</u>
Cash flows from capital and related financing activities		
Acquisition of capital assets	(2,457,559)	
Principal payments on revenue bonds	(810,000)	
Principal payments on IEPA loan	(609,431)	
Principal payments on DuPage Water Commission Payable	(212,649)	
Interest payments on bonds and loans	(673,190)	
Proceeds from connection charges	256,528	
Net cash used by capital and related financing activities	<u>(4,506,301)</u>	<u>-</u>
Cash flows from investing activities		
Sale of investments	6,900,000	
Interest income	49,528	9,191
Net cash provided by investing activities	<u>6,949,528</u>	<u>9,191</u>
Net increase in cash and cash equivalents	4,794,664	1,565,221
Cash and cash equivalents		
December 1	<u>9,596,866</u>	<u>4,388,795</u>
November 30	<u>\$ 14,391,530</u>	<u>5,954,016</u>
Comprised of		
Demand deposits	\$ 7,558,471	2,654,016
Certificates of deposit		3,300,000
Restricted demand deposits	<u>6,833,059</u>	
	<u>\$ 14,391,530</u>	<u>5,954,016</u>

STATEMENT OF CASH FLOWS (CONT.)

PROPRIETARY FUNDS

For the Year Ended November 30, 2011

	<u>Business-Type Activities</u>	<u>Governmental Activities</u>
	Water and Sewerage System	Internal Service Funds
Reconciliation of operating loss to net cash provided (used) by operating activities		
Operating loss	\$ (772,373)	(739,314)
Adjustments to reconcile operating loss to net cash provided (used) by operating activities		
Depreciation	3,457,682	
Amortization of other assets	240,349	
Changes in assets and liabilities		
Increase (decrease) in accounts receivable	(361,491)	7,151
Increase in accrued unbilled service revenue	(187,507)	
Decrease in due from other governmental units	59,200	
Decrease in due from other funds		45,098
Decrease in due from SSA	28,570	
Decrease in miscellaneous receivable	16,844	
Increase in other assets		(3,158)
Decrease in accounts payable	(195,778)	(13,672)
Increase in accrued liabilities		790
Decrease in accrued compensated absences	(134,549)	
Increase in other post-employments payable	(370)	
Increase in net pension obligation	47,007	
Increase in charges collected for others	19,905	
Increase in due to Federal, State, and other governmental units		28,191
Decrease in claims payable		(694,624)
Net cash provided (used) by operating activities	<u>\$ 2,217,489</u>	<u>(1,369,538)</u>

The Water and Sewerage System accepted \$256,528 in Capital Assets from other parties.

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

COMBINED BALANCE SHEET

FIDUCIARY FUNDS
November 30, 2011

	<u>Agency</u>
ASSETS	
Current assets	
Cash	
Petty cash	\$ 500
Demand deposits	78,658,887
Certificates of deposit	16,753,170
Investments	3,459,568
Receivables	
Accrued interest	67,958
Due from Federal, State and other governmental units	52,068
Other assets	2,414
Total assets	<u>\$ 98,994,565</u>
LIABILITIES	
Current liabilities	
Due to Federal, State and other governmental units	\$ 44,626,256
Other liabilities	54,368,309
Total liabilities	<u>\$ 98,994,565</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 the Financial Statements

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
November 30, 2011

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, 2011.

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, 2011.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2011

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, 2011

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.

The **Convalescent Center Fund** is used to account for the financing, operations, administration and maintenance of the County's Convalescent Center. In previous years, this had been reported as a business-type activity and an enterprise fund.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2011

1. Summary of Significant Accounting Policies (Cont.)

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

The County reports the following major proprietary fund:

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 2011 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, 2011

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 2011 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	\$ (906,775)
Vaccines Received	(741,172)
Vaccines Used	<u>627,080</u>
Net Change in Fund Balance - Budgetary Basis	<u>\$ (1,020,867)</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2011

1. Summary of Significant Accounting Policies (Cont.)

D. Budgetary Data (Cont.)

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, 2011:

Fund Name	Original Appropriation	Increase (Decrease)	Final Appropriation
General	\$ 165,821,809		165,821,809
Special Revenue Funds	\$ 332,237,562	36,676,325	368,913,887
Debt Service Funds	\$ 30,463,672		30,463,672
Capital Projects Funds	\$ 31,914,918	16,128	31,931,046
Enterprise Fund	\$ 24,127,933		24,127,933
Internal Service Funds	\$ 4,722,692		4,722,692

Following is the budget for the DuPage Airport Authority.

Fund Name	Original Appropriation	Increase (Decrease)	Final Appropriation
Enterprise DuPage Airport Authority	\$ 41,119,975		41,119,975

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.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2011

1. Summary of Significant Accounting Policies (Cont.)

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 nonspendable balance 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.

J. Property Taxes

Primary Government

Property taxes to finance the fiscal year 2011 budget (2010 levy) were levied in November 2010 by passage of a Tax Levy Ordinance. 2010 taxes attach as an enforceable lien on January 1, 2010. Tax bills are prepared by the County and issued on or about May 1, 2011, and are due in two installments, on June 1, 2011 and September 1, 2011. 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 2010 levy by the County at November 30, 2011 were received by the County Collector prior to January 31, 2012. The tax levy for 2011 has been reported as a receivable at November 30, 2011. Those taxes have been levied to fund fiscal year 2012 budgets, thus have been deferred, and will be recognized as revenue in the subsequent fiscal year.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2011

1. Summary of Significant Accounting Policies (Cont.)

J. Property Taxes (Cont.)

DuPage Airport Authority

Property taxes for 2010 attach as an enforceable lien on January 1, 2010 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 May 1, 2011, and are payable in two installments on or about June 1, 2011 and September 1, 2011. The County collects such taxes and remits them periodically. The Authority has deferred its 2011 Tax Levy since the revenue will not be available to fund current operations but will be used to fund capital requirements for fiscal 2012.

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

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

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

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2011

1. Summary of Significant Accounting Policies (Cont.)

K. Capital Assets (Cont.)

DuPage Airport Authority (Cont.)

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.

M. Fund Equity

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not in spendable form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities. None of the restricted fund balances result from enabling legislation adopted by the County. Committed fund balance is constrained by formal actions of the County's Board, which is considered the County's highest level of decision making authority. Formal actions include ordinances approved by the Board. Assigned fund balance represents amounts constrained by the County's intent to use them for a specific purpose. Net assets of the Health Department Fund not otherwise restricted or committed have been reported as assigned. This blended component unit operates under the oversight of the DuPage County Board of Health. Any residual fund balance of the General Fund is reported as unassigned. The County's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending, the County considers committed funds to be expended first followed by assigned and then unassigned funds.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2011

1. Summary of Significant Accounting Policies (Cont.)

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. After completing fifteen years of employment, employees may redeem up to two weeks 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.

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.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2011

1. Summary of Significant Accounting Policies (Cont.)

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.

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.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2011

2. Cash and Investments (Cont.)

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, 2011, the carrying amount of the County cash deposits totaled \$263,517,574. The related bank balances were \$269,715,700. Included in the County deposits are Certificates of Deposit totaling \$61,594,484. At November 30, 2011, the average life on this portfolio was 189 days and the average interest rate was .63%. Cash on hand with the Clerk of the Circuit Court of \$500 has been excluded from the amounts shown above.

At year end the carrying amount of the Emergency Telephone System Board's deposits totaled \$28,939,667 and the bank balances totaled \$29,190,023.

At year end the carrying amount of the Airport Authority's deposits totaled \$26,909,746, and the bank balances totaled \$26,929,941.

Investments

At November 30, 2011, the County reports the following investments:

Investment Type	Maturities	Fair Value
Commercial Paper	N/A	\$ 669,568
U.S. Bank Government Money Market Fund	N/A	16,875,350
U.S. Government Agencies	Less than 1 Year	35,465,476
U.S. Government Agencies	1-5 Years	28,661,720
Illinois Funds Money Market Fund	N/A	2,805,074
Total		<u>\$ 84,477,188</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2011

2. Cash and Investments (Cont.)

Investments (Cont.)

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, 2011, these Money Market Funds yielded from 0% to 0.01%. 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 0.072% at November 30, 2011. 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, 2011, 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. \$ 1,295,508

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. 1,871

\$ 1,797,379

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2011

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	\$ 294,333,315	1,753,311		296,086,626
Construction in Progress	11,358,063	19,512,588	(25,044,527)	5,826,124
Total Capital Assets Not Being Depreciated	305,691,378	21,265,899	(25,044,527)	301,912,750
Capital Assets Being Depreciated				
Buildings	301,093,139	3,842,595	(8,087)	304,927,647
Improvements Other Than Buildings	7,819,255			7,819,255
Machinery and Equipment	80,518,344	4,788,612	(4,448,497)	80,858,459
Infrastructure	654,577,516	16,152,402		670,729,918
Total Capital Assets Being Depreciated	1,044,008,254	24,783,609	(4,456,584)	1,064,335,279
Less Accumulated Depreciation				
Buildings	(128,766,688)	(7,293,505)		(136,060,193)
Improvements Other Than Buildings	(1,890,736)	(356,041)		(2,246,777)
Machinery and Equipment	(61,611,887)	(4,382,361)	4,001,227	(61,993,021)
Infrastructure	(361,067,257)	(19,131,034)		(380,198,291)
Total Accumulated Depreciation	(553,336,568)	(31,162,941)	4,001,227	(580,498,282)
Total Capital Assets Being Depreciated, Net	490,671,686	(6,379,332)	(455,357)	483,836,997
Governmental Activities Capital Assets, Net	\$ 796,363,064	14,886,567	(25,499,884)	785,749,747

*Beginning balances have been restated for the inclusion of the Convalescent Center in Governmental Activities. Net capital assets of \$9,149,856 have been moved from Business-Type to Governmental Activities at December 1, 2010.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2011

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	\$ 1,532,945			1,532,945
Construction in Progress	1,466,795	2,510,457	(1,136,368)	2,840,884
Total Capital Assets Not Being Depreciated	2,999,740	2,510,457	(1,136,368)	4,373,829
Capital Assets Being Depreciated				
Water and Sewerage System	172,813,679	1,167,204		173,980,883
Equipment and Vehicles	3,854,612	45,064	(80,725)	3,818,951
Total Capital Assets Being Depreciated	176,668,291	1,212,268	(80,725)	177,799,834
Less Accumulated Depreciation				
Water and Sewerage System	(90,163,734)	(3,259,826)		(93,423,560)
Equipment and Vehicles	(2,976,232)	(197,856)	80,725	(3,093,363)
Total Accumulated Depreciation	(93,139,966)	(3,457,682)	80,725	(96,516,923)
Total Capital Assets Being Depreciated, Net	83,528,325	(2,245,414)	-	81,282,911
Business-Type Activities Capital Assets, Net	\$ 86,528,065	265,043	(1,136,368)	85,656,740

*Beginning balances have been restated for the exclusion of the Convalescent Center from Business-Type Activities.

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

Governmental Activities	
General Government	\$ 2,526,824
Health and Public Safety	4,209,914
Highways, Streets and Bridges	17,474,300
Public Services	268,504
Judicial	4,067,135
Public Works	2,616,264
	\$ 31,162,941
Business-Type Activities	
Water and Sewerage System	\$ 3,457,682

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2011

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	3,399,601	5,862,125	(1,077,472)	8,184,254
Total Capital Assets Not Being Depreciated	64,660,297	5,862,125	(1,077,472)	69,444,950
Capital Assets Being Depreciated				
Land Improvements	95,313,447			95,313,447
Buildings and Improvements	71,242,186	1,051,021		72,293,207
Infrastructure	49,176,430	457,253		49,633,683
Equipment and Vehicles	10,735,459	487,538	(794,158)	10,428,839
Total Capital Assets Being Depreciated	226,467,522	1,995,812	(794,158)	227,669,176
Less Accumulated Depreciation				
Land Improvements	(70,832,048)	(4,187,293)		(75,019,341)
Buildings and Improvements	(31,054,403)	(2,547,979)		(33,602,382)
Infrastructure	(30,081,678)	(2,288,771)		(32,370,449)
Equipment and Vehicles	(7,405,635)	(484,515)	786,450	(7,103,700)
Total Accumulated Depreciation	(139,373,764)	(9,508,558)	786,450	(148,095,872)
Total Capital Assets Being Depreciated, Net	87,093,758	(7,512,746)	(7,708)	79,573,304
Capital Assets, Net	\$ 151,754,055	(1,650,621)	(1,085,180)	149,018,254

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

Business-Type Activities	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets Being Depreciated				
Equipment	\$ 13,303,224	18,610,058		31,913,282
Less Accumulated Depreciation	(12,460,249)	(426,329)		(12,886,578)
	842,975	18,183,729	-	19,026,704
Construction in Progress	3,093,280		(3,093,280)	
	\$ 3,936,255	18,183,729	(3,093,280)	19,026,704

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2011

5. Long-Term Debt

A. Changes in Long-Term Debt

Long-term liability activity for the year ended November 30, 2011 was as follows:

<u>Governmental Activities</u>	Restated Beginning Balance*	Additions	Reductions	Ending Balance	Due Within One Year
Bonds Payable					
Special Service Areas	\$ 6,550,000		(445,000)	6,105,000	465,000
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	6,885,000		(6,885,000)		
2001 General Obligation Bonds Stormwater Project	2,365,000		(1,160,000)	1,205,000	1,205,000
2001 Transportation Revenue Bonds	6,050,000		(6,050,000)		
2002 General Obligation Refunding Bonds - Jail Project	6,485,000		(2,055,000)	4,430,000	2,160,000
2002 General Obligation Refunding Bonds - Stormwater Project	9,330,000		(2,960,000)	6,370,000	3,105,000
2005 General Obligation Refunding Bonds - Drainage Project	16,690,000		(90,000)	16,600,000	820,000
2005 Transportation Revenue Refunding Bonds	83,340,000		(245,000)	83,095,000	6,635,000
2006 Limited Tax General Obligation Refunding Bonds Courthouse Project	50,425,000		(1,255,000)	49,170,000	1,305,000
2006 General Obligation Refunding Bonds - Stormwater Project	16,950,000		(125,000)	16,825,000	130,000
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	
2011 General Obligation Refunding Bonds, Series 2011		5,340,000		5,340,000	
Total	328,830,000	5,340,000	(21,270,000)	312,900,000	15,825,000
Unamortized Bond Premium		306,165		306,165	
Unamortized Bond Discount		(502,523)		(502,523)	
Unamortized Gain on Refunding		(89,518)		(89,518)	
Total Bonds Payable	328,830,000	5,054,124	(21,270,000)	312,614,124	15,825,000

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2011

5. Long-Term Debt (Cont.)

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

	Restated Beginning Balance*	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental Activities</u>					
Accrued Compensated Absences and Employee Retention Program	30,897,561	6,102,412	(7,043,404)	29,956,569	6,924,717
Claims Payable	6,125,209	30,420,239	(31,114,863)	5,430,585	4,437,189
Other Post-employment Benefit Obligation	130,268		(19,623)	110,645	
Intergovernmental Contractual Payable	3,750,000		(3,750,000)		
Net Pension Obligation	2,197,382	1,398,650		3,596,032	
Governmental Activities Long-Term Debt	\$ 371,930,420	42,975,425	(63,197,890)	351,707,955	27,186,906

*Beginning balances have been restated for the inclusion of the Convalescent Center in Governmental Activities.

\$2,292,163 has been moved from Business-Type to Governmental Activities at December 1, 2010.

	Restated Beginning Balance*	Additions	Reductions	Ending Balance	Due Within One Year
<u>Business-Type Activities</u>					
Bonds Payable					
Revenue Bonds	\$ 14,600,000		(810,000)	13,790,000	840,000
IEPA Construction Loan	2,732,045		(609,431)	2,122,614	630,080
DuPage Water Commission	2,814,544		(212,649)	2,601,895	213,737
Accrued Compensated Absences and Employee Retention Program	1,679,096	517,034	(657,205)	1,538,925	229,147
Other Post-employment Benefit Obligation	3,546		(370)	3,176	
Net Pension Obligation	77,147	47,007		124,154	
Business-Type Activities Long-Term Liabilities	\$ 21,906,378	564,041	(2,289,655)	20,180,764	1,912,964

*Beginning balances have been restated for the exclusion of the Convalescent Center from Business-Type Activities.

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, Health Department Fund and Convalescent Center. Related benefits are paid from the Illinois Municipal Retirement and Social Security Special Revenue Funds.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2011

5. Long-Term Debt (Cont.)

B. Legal Debt Margin

Assessed Valuation - 2010 Tax Levy	<u>\$ 40,351,156,012</u>
Statutory Limit - 5.75% of Assessed Value	2,320,191,471
Debt Applicable to Limit:	
Limited Tax General Obligation Bonds	<u>49,170,000</u>
Legal Debt Margin	<u>\$ 2,271,021,471</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2011

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
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				
2023				
2024				
2025				
2026				
2027				
2028				
2029				
2030				
2031				
2032				
2033				
	<u>\$ 320,000</u>	<u>33,412</u>	<u>40,000</u>	<u>2,260</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, 2011

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
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>\$ 1,540,000</u>	<u>507,354</u>	<u>1,495,000</u>	<u>517,199</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, 2011

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
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>\$ 895,000</u>	<u>293,557</u>	<u>1,815,000</u>	<u>783,776</u>
Interest Rates	5.0% to 5.25%		3.0% to 4.75%	
Interest Dates	January 1 and July 1		January 1 and July 1	
Date of Issue	July 1, 2002		January 27, 2009	
Amount of Issue	\$1,250,000		\$1,885,000	
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, 2011

5. Long-Term Debt (Cont.)

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

Year	Subtotal S.S.A. Projects	
	Principal	Interest
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>\$ 6,105,000</u>	<u>2,146,559</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2011

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
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>8,187,340</u>	<u>33,445,000</u>	<u>11,773,020</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, 2011

5. Long-Term Debt (Cont.)

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

Year	2001 General Obligation Bonds - Stormwater Project		2002 General Obligation Refunding Bonds - Jail Project	
	Principal	Interest	Principal	Interest
2012	\$ 1,205,000	24,703	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>\$ 1,205,000</u>	<u>24,703</u>	<u>4,430,000</u>	<u>224,250</u>
Interest Rates	2.125% to 5.0%		4.0% to 5.0%	
Interest Dates	January 1 and July 1		January 1 and July 1	
Date of Issue	November 1, 2001		October 1, 2002	
Amount of Issue	\$26,000,000		\$18,520,000	
Paying Agent	U.S. Bank Trust N.A. St. Paul, Minnesota Partially Defeased Oct. 5, 2006		U.S. Bank Trust N.A. St. Paul, Minnesota	

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2011

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
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>\$ 6,370,000</u>	<u>322,500</u>	<u>16,600,000</u>	<u>6,095,104</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, 2011

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
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>\$ 83,095,000</u>	<u>22,423,075</u>	<u>49,170,000</u>	<u>30,702,962</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, 2011

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
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		
	\$ 16,825,000	4,275,975
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, 2011

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**
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>3,770,794</u>	<u>2,451,011</u>	<u>58,935,000</u>	<u>57,629,044</u>	<u>31,695,982</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, 2011

5. Long-Term Debt (Cont.)

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

Year	2011 General Obligation Alternative Series Bonds	
	Principal	Interest
2012	\$	153,301
2013		183,350
2014		183,350
2015	285,000	183,350
2016	390,000	177,650
2017	400,000	169,850
2018	415,000	157,850
2019	425,000	145,400
2020	435,000	132,650
2021	455,000	119,600
2022	470,000	101,400
2023	485,000	82,600
2024	505,000	63,200
2025	525,000	43,000
2026	550,000	22,000
2027		
2028		
2029		
2030		
2031		
2032		
2033		
	<u>\$ 5,340,000</u>	<u>1,918,551</u>

Interest Rates	2.000% to 4.000%
Interest Dates	January 1 and July 1
Date of Issue	August 30, 2011
Amount of Issue	\$5,340,000
Paying Agent	Deutsche Bank National Trust Company Chicago, Illinois

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2011

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
2012	\$ 15,825,000	15,404,544	31,229,544
2013	16,595,000	14,650,258	31,245,258
2014	17,375,000	13,804,026	31,179,026
2015	18,425,000	12,893,414	31,318,414
2016	19,455,000	11,933,774	31,388,774
2017-2021	112,590,000	43,616,480	156,206,480
2022-2026	48,270,000	23,480,013	71,750,013
2027-2031	42,950,000	11,598,380	54,548,380
2032-2035	21,415,000	2,112,987	23,527,987
County Total	\$ 312,900,000	149,493,876	462,393,876

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 complete at November 30, 2011. The IGAs identify the cost of each project, and the resulting ownership, which is primarily with ISTHA. The County has no remaining commitment to ISTHA at November 30, 2011, as the final payment of \$3,750,000 was made in fiscal 2011.

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:

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.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2011

5. Long-Term Debt (Cont.)

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

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 2011, all required transfers were made in accordance with the Ordinance.

Revenue Bonds Payable

Activity for revenue bonds payable during fiscal year 2011 was as follows:

Revenue Bonds Payable, November 30, 2010	\$ 14,600,000
Reduction to Waterworks and Sewerage Project and Refunding Alt Revenue First Lien Bond, Series 2008A	(405,000)
Reduction to Waterworks and Sewerage Project and Refunding Alt Revenue Second Lien Bond, Series 2008B	<u>(405,000)</u>
Revenue Bonds Payable, November 30, 2011	<u>\$ 13,790,000</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2011

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, 2011	\$ 6,900,000	6,890,000	13,790,000
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
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	205,769	485,000	690,769	205,419	480,000	685,419
2017-2021	715,548	2,720,000	3,435,548	712,804	2,725,000	3,437,804
2022-2024	131,643	1,925,000	2,056,643	130,976	1,915,000	2,045,976
	<u>\$ 2,048,242</u>	<u>6,900,000</u>	<u>8,948,242</u>	<u>2,042,681</u>	<u>6,890,000</u>	<u>8,932,681</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 2011 was \$609,431.

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

Fiscal Year	IEPA Construction Loan		
	Interest	Principal	Total
2012	\$ 65,981	630,080	696,061
2013	44,724	651,427	696,151
2014	22,651	673,500	696,151
2015	2,815	167,607	170,422
	<u>\$ 136,171</u>	<u>2,122,614</u>	<u>2,258,785</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)

November 30, 2011

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, 2011 was 6.27%. The total principal paid during 2011 was \$212,649.

Payments due using the current interest rate of 6.27% are as follows:

Fiscal Year	DuPage Water Commission Payable		
	Interest	Principal	Total
2012	\$ 13,401	213,737	227,138
2013	13,401	213,737	227,138
2014	13,401	213,737	227,138
2015	13,401	213,737	227,138
2016	13,401	213,737	227,138
2017-2021	67,006	1,068,687	1,135,693
2022-2024	29,036	464,523	493,559
	<u>\$ 163,047</u>	<u>2,601,895</u>	<u>2,764,942</u>

I. Governmental Activities - Current Year Refunding Bonds

On August 30, 2011, the County issued \$5,340,000 Series 2011 General Obligation Refunding Bonds to advance refund \$5,950,000 of the 2001 General Obligation Drainage Project Bonds. The proceeds of the 2011 issuance were placed in an irrevocable trust to provide all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the financial statements. The defeased bonds were called and retired on October 19, 2011. As a result of the refunding, the County achieved a cash flow savings of approximately \$1,287,347 and an economic gain of \$805,069.

J. 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, 2011 are as follows:

Description	Year Defeased	Remaining Balance
1993 General Obligation (Jail Project)	2002	\$ 4,400,000
1993 General Obligation (Stormwater)	2002	6,330,000
2001 Motor Fuel Tax	2005	83,070,000
2001 Drainage Project	2005	21,615,000
2001 General Obligation (Courthouse)	2006	45,900,000
2001 General Obligation (Stormwater)	2006	15,840,000

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2011

5. Long-Term Debt (Cont.)

K. 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, 2011 are as follows:

Description	Year Defeased	Remaining Balance
2003A Water and Sewer Revenue Bonds	2008	\$ 845,000

L. 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 (final payment made in 2011) 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 2005 bonds is \$105.5 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, 2006, and 2011. 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 \$74.2 million, payable through 2022. Total principal and interest remaining on the drainage bonds is \$30.0 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 \$9.2 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 \$36.1 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 \$17.9 million. For the current year, principal and interest paid and total net revenues were \$1.4 million and \$3.2 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, 2011

5. Long-Term Debt (Cont.)

M. 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 \$20,650,000 at May 31, 2011.

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, 2011.

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 \$14,230,000 at November 30, 2011.

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 \$8,615,000 at November 30, 2011.

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, 2011.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2011

5. Long-Term Debt (Cont.)

M. 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 \$16,712,222 on November 30, 2011.

N. Primary Government's Enterprise Activities

Proprietary Fund Types - Enterprise Funds of the County consist of 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 \$5.776 million. The average number of PPO employee enrollment is 460, which calculates to an average claim value of \$872 per covered employee. At November 30, 2011, \$312,000 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, 2011

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, 2008 through November 30, 2011.

	Health Care	Tort Liability	Total
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	20,600	6,412,512	6,433,112
Claims and changes in estimates	24,984,449	4,563,254	29,547,703
Claims paid and payable	24,774,049	5,081,557	29,855,606
Liability balance, November 30, 2010	231,000	5,894,209	6,125,209
Claims and changes in estimates	27,625,288	2,794,951	30,420,239
Claims paid and payable	27,544,288	3,570,575	31,114,863
Liability balance, November 30, 2011	\$ 312,000	5,118,585	5,430,585
Assets available to pay claims November 30, 2011	\$ 3,795,397	5,861,799	9,657,196

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, 2011

8. Interfund Receivables and Payables

The composition of interfund balances as of November 30, 2011 is as follows:

Receivable Fund	Payable Fund	Amount
General	Local Gasoline Tax	\$ 247
	Convalescent Center	3,072,237
	Nonmajor Governmental Funds	5,461,784
	Water and Sewerage System	551,332
		<u>9,085,600</u>
Local Gasoline Tax	General	222,718
	Nonmajor Governmental Funds	21,177
	Water and Sewerage System	11,876
		<u>255,771</u>
Convalescent Center	General	5,002
	Local Gasoline Tax	49
	Nonmajor Governmental Funds	555
		<u>5,606</u>
Nonmajor Governmental Funds	General	1,710,438
	Local Gasoline Tax	312,081
	Convalescent Center	1,698,533
	Nonmajor Governmental Funds	248,575
	Water and Sewerage System	224,217
	Internal Service Funds	9,995
		<u>4,203,839</u>
Water and Sewerage System	General	376,499
	Local Gasoline Tax	2,586
	Convalescent Center	21,706
	Nonmajor Governmental Funds	62,387
		<u>463,178</u>
Internal Service Funds	Local Gasoline Tax	73,461
	Nonmajor Governmental Funds	53,802
	Water and Sewerage System	263,618
		<u>390,881</u>

Interfund balances arise during the normal course of business and are generally closed by routine transfers of cash between funds. All amounts are expected to be paid within one year.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2011

8. Interfund Receivables and Payables (Cont.)

The composition of Advances to/from Other Funds as of November 30, 2011 is as follows:

Receivable Fund	Payable Fund	Amount
General	Nonmajor Governmental Funds	\$ 1,474,446
Local Gas Tax	Nonmajor Governmental Funds	6,151
Convalescent Center	Nonmajor Governmental Funds	27,044
Nonmajor Governmental Funds	Nonmajor Governmental Funds	898,866
Internal Service Funds	Nonmajor Governmental Funds	249,519
Water and Sewerage System	Nonmajor Governmental Funds	24,335
		<u>2,680,361</u>

General Fund Advances are to the Youth Home Fund (\$290,786) and the Economic Development Fund (\$1,183,660) due to fund deficits in each fund.

9. Interfund Transfers

Transfer In To	Transfer Out From			Total
	General	Nonmajor Governmental Funds	Liability Insurance	
General Fund	\$	216,601		216,601
Nonmajor Governmental Funds	23,718,022	7,901,002		31,619,024
Convalescent Center	5,407,098	1,724,468	545,450	7,677,016
Liability Insurance	450,000			450,000
	<u>\$ 29,575,120</u>	<u>9,842,071</u>	<u>545,450</u>	<u>39,962,641</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 \$20,825,220 during fiscal year 2011 as follows:

Internal Service	
Liability Insurance	\$ 450,000
Major Special Revenue	
Convalescent Center	2,718,000
Nonmajor Special Revenue	
Economic Development	780,000
Stormwater Drainage	3,025,000
IMRF	9,745,314
Social Security	3,806,906
Nonmajor Capital Projects	
Children's Center Facility Construction	<u>300,000</u>
Total Subsidy Transfers	<u>\$ 20,825,220</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2011

9. Interfund Transfers (Cont.)

Description of Significant Transfers (Cont.)

\$2,373,500 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. \$1,299,500 was transferred from the General Fund to the 1993 General Obligation (Alt. Rev. Source) - Jail Project Bond Debt Service Fund (nonmajor) to meet annual debt service requirements. \$2,387,803 was transferred from the General Fund to the 2010 General Obligation Series A & B Debt Service Fund (nonmajor).

From the Stormwater Drainage Special Revenue Fund (nonmajor), \$1,250,500 was transferred to the 2001 General Obligation Stormwater Project Bond Debt Service Fund (nonmajor); \$807,500 was transferred to the 2006 General Obligation Stormwater Refunding Bond Debt Service Fund (nonmajor); \$3,421,500 was transferred to the 2002 General Obligation Refunding Stormwater Bonds Debt Service Fund (nonmajor); and \$1,867,500 was transferred to the 1993 General Obligation Stormwater Project Bonds Debt Service Fund (nonmajor). These transfers were made to meet annual debt service requirements.

10. Fund Equity

A. Implementation of New Accounting Standard

During the year ended November 30, 2011, the County implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which enhanced the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied, and by clarifying the existing governmental fund type definitions. Previously, fund balance of governmental funds was divided into three categories - reserved, unreserved/designated and unreserved/undesignated. The new reporting requirement eliminated those categories and replaced them with five new categories that are described in Note 1 M. In addition, under the new governmental fund type definitions, four of the County's funds no longer meet the criteria to be presented as special revenue funds and the Convalescent Center no longer meets the criteria to be presented as an enterprise fund.

During the year ended November 30, 2011, the County restated beginning fund balances of governmental funds and net assets of Governmental and Business-Type Activities as follows:

- (a) Net assets of the Convalescent Center totaling \$5,693,370 were removed from Business-Type Activities and added to Governmental Activities. Convalescent Center fund balance of (\$900,721) at December 1, 2010 was also added as a major governmental fund.
- (b) Fund balance of the County Cash Bond Fund totaling \$275,989 was combined with the General Fund, since it no longer meets the criteria to be classified as a special revenue fund under GASB Statement No. 54.
- (c) The Highway Impact Fee Fund with a fund balance of \$7,084,861 was reclassified from a special revenue fund to a capital projects fund.
- (d) The HRSA Convalescent Center, College of DuPage Health Education Center Fund was reclassified from a special revenue fund to a capital projects fund. There was no fund balance in this fund at November 30, 2011.
- (e) Fund balance of the Health Department Contingency Fund totaling \$584,230 was reclassified from a special revenue fund into the Health Department (major) Fund.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2011

10. Fund Equity (Cont.)

A. Implementation of New Accounting Standard (Cont.)

Fund Balance at November 30, 2010

	Previously Reported	Adjustments	As Restated
<u>Net Assets</u>			
Governmental Activities	\$ 690,919,761	5,693,370 (a)	696,613,131
Business-Type Activities	91,545,650	(5,693,370) (a)	85,852,280
<u>Fund Balance</u>			
General Fund	61,308,776	275,989 (b)	61,584,765
Convalescent Center Fund		(900,721) (a)	(900,721)
Total Nonmajor Special Revenue Funds	55,237,765	(7,945,080) (b)(c)(e)	47,292,685
Capital Projects Funds	1,549,333	7,084,861 (c)	8,634,194
Health Department Fund	16,120,683	584,230 (e)	16,704,913
	<u>\$ 134,216,557</u>	<u>(900,721)</u>	<u>133,315,836</u>

In 2009, the County established a Strategic Reserve by County Board resolution as a part of its Financial and Budget Policies. The Strategic Reserve is a part of the General Fund unassigned fund balance in the amount of \$4,000,000.

The Strategic Reserve may only be used in the event of a major emergency or economic distress to help stabilize County operations. A 2/3rds vote of the County Board shall be required to access the Strategic Reserve.

B. Restricted Fund Balance

At November 30, 2011, funds were restricted for Other Purposes as follows:

Fund	Amount	Description
<u>Special Revenue</u>		
Welfare Fraud Forfeiture	\$ 37,932	Welfare Fraud Operations
County Clerk Document Storage	181,913	County Clerk Document Storage System
GIS Recorder	876,914	Recorder Geographical Information System
Rental Housing Support Program	424,725	Rental Housing Public Assistance Program
Coroner's Fee	26,342	Coroner's Office Operations
Animal Control Act	1,024,880	Animal Control Office Operations
Tax Sale Automation	702,604	Property Tax System Automation
Recorder Document Storage	311,750	Recorder Document Storage System
Housing Authority - Family Self-Sufficiency	61,282	Housing Authority Public Assistance Program
	<u>\$ 3,648,342</u>	

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2011

10. Fund Equity (Cont.)

C. Committed Fund Balance

At November 30, 2011, funds were Committed for Other Purposes as follows:

Fund	Amount	Description
Special Revenue		
Health Department	\$ 584,685	Health Department Operation
Stormwater	5,078,535	Stormwater Drainage Department Operations
Detention Variance Fee	274,446	Water Runoff Storage Facilities
OEM Community Education and Voluntary Outreach	1,532	Emergency Management Community Abatement Programs
Environment Related Public Works Project	290,235	Environmental Related Public Works Project
Environmental Education Issue	487	Environmental Education issue
	<u>\$ 6,229,920</u>	

D. Deficit Fund Balances

Deficit fund balances exist at November 30, 2011 for the following nonmajor governmental funds:

Special Revenue Funds	
GIS Data Processing	\$ 312,259
Economic Development and Planning	1,433,076
Youth Home	912,197
U.S. Department of Justice	7,992
Prince Crossing and Woodland Subdivision Project	397,551
Clean Cities Project	39,800
FEMA Cooperating Technical Partnership	652,656
Energy Efficiency and Conservation Block Grant	3,739
Illinois Emergency Management Agency	65,480
Illinois Attorney General's Office - Violent Crime Victims Assistance	280
HUD Homeless Management Information System	11,294
Area Agency on Aging	660,652
Illinois Department of Healthcare and Family Services	19,656
Illinois Criminal Justice Information Authority	74,540
	<u>\$ 4,591,172</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.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2011

10. Fund Equity (Cont.)

D. Deficit Fund Balances (Cont.)

The Economic Development and Planning Fund deficit balance 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 Fund deficit balance is due to lags or deficiencies in salary reimbursements from the State of Illinois for the past several years.

The U.S. Department of Justice Grant Fund deficit balance is attributable to grant funds due to the County from the granting agency that are received on a reimbursement basis resulting in deferred revenue.

The Prince Crossing and Woodland's Subdivision Project Fund deficit balance is attributable to grant funds due to the County from the granting agency that are received on a reimbursement basis resulting in deferred revenue.

The Clean Cities Project Fund deficit balance is attributable grant funds due to the County from the granting agency that are received on a reimbursement basis resulting in deferred revenue.

The FEMA Cooperating Technical Partnership Grant Fund deficit balance is due to a lag in receiving federal funding resulting in deferred revenue.

The Energy Efficiency and Conservation Block Grant Fund deficit balance is attributable to grant funds due to the County from the granting agency that are received on a reimbursable basis resulting in deferred revenue.

The Illinois Emergency Management Agency Fund deficit balance is attributable to grant funds due to the County from the granting agency that are received on a reimbursable basis resulting in deferred revenue.

The Illinois Attorney General's Office - Violent Crime Victims Assistance Grant Fund deficit balance is attributable to grant funds due to the County from the granting agency that are received on a reimbursable basis resulting in deferred revenue.

The HUD Homeless Management Information System Grant Fund deficit balance is attributable to grant funds due to the County from the granting agency that are received on a reimbursable basis resulting in deferred revenue.

The Agency on Aging Fund deficit balance is attributable to grant funds due to the County from the granting agency that are received on a reimbursable basis resulting in deferred revenue.

The Illinois Department of Healthcare and Family Services Fund deficit balance is attributable to grant funds due to the County from the granting agency that are received on a reimbursable basis resulting in deferred revenue.

The Illinois Criminal Justice Information Authority Fund deficit balance is attributable to grant funds due to the County from the granting agency that are received on a reimbursable basis resulting in deferred revenue.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2011

11. Commitments and Contingencies

A. Purchase Commitments

Road Construction Projects

At November 30, 2011, the County had entered into various contracts for road construction and repair in the amount of \$26,693,305. Total costs incurred to date on these contracts were \$11,621,795, leaving \$15,071,510 remaining. These projects are accounted for in various special revenue and capital projects 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. 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, 2011

12. Other Required Individual Fund Disclosures

Excesses of expenditures over line item budgets in the individual funds for the year ended November 30, 2011 were as follows (refer to Note 1.D. for budgetary data):

Fund	Line Item Budget	Expenditures	Excess Expenditures
General Fund			
Public Works Drainage			
Contractual	\$ 343,046	354,803	11,757
Public Defender			
Personnel	2,620,685	2,621,135	450
County Sheriff			
Personnel	36,302,926	36,425,055	122,129
Contractual	1,800,348	1,836,355	36,007
County Coroner			
Personnel	1,068,122	1,068,932	810
Circuit Court Probation			
Personnel	8,155,500	8,163,173	7,673
County Clerk			
Personnel	985,390	1,011,904	26,514
Special Revenue Funds			
Convalescent Center			
Personnel	24,163,983	24,227,216	63,233
Contractual	2,872,290	5,749,558	2,877,268
Township Project			
Reimbursement			
Capital Outlays		472,696	472,696
Capital Projects Funds			
Special Service Area			
#14 Expansion			
Contractual		1,175	1,175
Debt Service Funds			
SSA Bond Water System/ Sanitary Sewer Projects			
General Government	37,049	194,433	157,384
2011 GO Refunding			
Bond - Drainage Project			
Bond Issuance Costs		88,924	88,924
Internal Service Funds			
Liability Insurance			
Personnel	260,274	261,144	870

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2011

13. 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, 2011. The regular members' rate for calendar year 2011 was 11.28% of payroll. The ECO members' rate for calendar year 2011 was 39.91% of payroll. The SLEP members' rate for calendar year 2011 was 24.19%. The VAC members' rate for 2011 was 11.18%. 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 2011 was 8.95% of payroll.

Following is a table of the Annual Pension Cost, Percent Contributed, and Net Pension Obligation at December 31, 2011:

	<u>Annual Pension Cost</u>	<u>Percent Contributed</u>	<u>Net Pension Obligation</u>
Regular Employees	\$ 14,452,859	92%	2,910,750
Elected County Officials (ECO)	768,020	100%	
Sheriff's Law Enforcement Personnel (SLEP)	7,739,454	96%	809,436
Veteran's Assistance Committee (VAC)	14,524	100%	
DuPage Airport Authority	330,775	100%	

The required contribution for 2011 was determined as part of the December 31, 2009 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, 2011

13. 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.

	2010				2009
	Annual Pension Cost	Percent Contributed	Net Pension Obligation		
Regular Employees	\$ 13,846,304	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%			
					Annual Pension Cost and Actual Contributions
Regular Employees				\$ 11,331,713	
Elected County Officials (ECO)				783,544	
Sheriff's Law Enforcement Personnel (SLEP)				6,636,712	
Veteran's Assistance Committee (VAC)				13,731	
DuPage Airport Authority				191,579	

For years prior to 2010, the County contributed 100% of the Annual Pension Cost.

B. Funding Status at December 31, 2011:

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	\$ 238,784,743	355,106,341	116,321,598	67.24%	128,128,185	90.79%
ECO	(654,409)	8,130,394	8,784,803	0.00%	1,924,379	456.50%
SLEP	57,428,968	129,607,370	72,178,402	44.31%	31,994,434	225.60%
VAC	45,215	115,251	70,036	39.23%	129,912	53.91%
Airport Authority	8,918,107	9,504,248	586,141	93.83%	3,695,814	15.86%

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2011

13. Defined Benefit Pension Plan (Cont.)

C. Computation of Net Pension Obligations at November 30, 2011

	Regular Employees	SLEP
Annual Pension Cost	\$ 14,452,859	7,739,454
2011 Contribution Made	13,338,144	7,408,512
Increase in the Net Pension Obligation	1,114,715	330,942
Net Pension Obligation at Beginning of Year	1,796,035	478,494
Net Pension Obligation at End of Year	<u>\$ 2,910,750</u>	<u>809,436</u>
Reported as		
Governmental Activities		\$ 3,596,032
Business-type Activities		<u>124,154</u>
		<u>\$ 3,720,186</u>

14. Other Post Employment Benefits

A. Governmental Activities

In addition to providing the pension benefits described in Note 13, 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, 2011:

Retirees and beneficiaries receiving benefits	193
Terminated plan members entitled to, but not receiving benefits	0
Active vested plan members	1,538
Active non-vested plan members	<u>1,478</u>
Total members	<u>3,209</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2011

14. Other Post Employment Benefits (Cont.)

A. Governmental Activities (Cont.)

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 updated the annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2011 which is as follows:

Fiscal Year End	Annual OPEB Cost	Employer Contributions	Percentage of Annual OPEB Cost Contributions	Net OPEB Obligation
2011	\$ 584,723	604,346	103.36%	110,645
2010	536,671	511,200	95.25%	110,196
2009	535,414	511,200	95.48%	84,725

The net OPEB (NOPEBO) at November 30, 2011 relating to governmental activities was calculated as follows:

	2011
Normal service cost	\$ 284,034
Amortization of unfunded actuarial liability	272,493
Interest cost	27,826
Interest on net OPEB obligation	6,513
Adjustments to annual required contribution	(6,143)
Total annual required contribution	584,723
Retiree and other contributions	604,346
Increase (decrease) in net OPEB obligation	(19,623)
Net OPEB obligation, beginning of year (as restated)	130,268
Net OPEB obligation, end of year	<u>\$ 110,645</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%

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2011

14. Other Post Employment Benefits (Cont.)

A. Governmental Activities (Cont.)

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.

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.

Water and Sewer System

As of November 30, 2011, the estimated portion of the County's other post employment benefit obligation payable applicable to the Water and Sewer System was \$3,176, which was a decrease of \$370 from the prior year. Please refer to note 14.A for additional information concerning the plan and the other post-employment benefit obligation.

15. Accounting Pronouncements

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

Statement No. 57 *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*. This Statement addresses issues related to the use of the alternative measurement method and the frequency and timing of measurements by employers that participate in agent multiple-employer other postemployment benefit (OPEB) plans (that is, agent employers). The County will be required to implement this Statement for the year ending November 30, 2012.

Statement No. 60 *Accounting and Financial Reporting for Service Concession Arrangements*. This Statement addresses financial reporting issues related to service concession arrangements (SCAs), which are a type of public-private or public-public partnership. The County currently is not engaged in any such arrangements.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2011

15. Accounting Pronouncements (Cont.)

Statement No. 61 *The Financial Reporting Entity: Omnibus – an amendment of GASB Statements No. 14 and No. 34*. This Statement addresses the improvement of financial reporting for a governmental financial reporting entity. The requirements of Statement No. 14, *The Financial Reporting Entity*, and the related financial reporting requirements of Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, were amended to better meet user needs and to address reporting entity issues that have arisen since the issuance of those Statements. The County will be required to implement this Statement for the year ending November 30, 2013.

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

16. Subsequent Events

On April 4, 2012, the County issued \$2,445,000 of Waterworks and Sewerage Project Net Revenue First Lien Bonds, Series 2012 for the purpose of acquiring, constructing, improving or equipping certain projects for the County's Waterworks and Sewerage System (the System). The principal purpose of the financing will be to complete the acquisition of ownership interest in the DuPage Water Commission which gives the System access to Lake Michigan water. The bonds will be paid over ten years with the final maturity of January 1, 2022.



Required Supplementary Information

DUPAGE COUNTY, ILLINOIS

Required Supplementary Information
November 30, 2011

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
12/31/11	\$ 14,452,859	92%	2,910,750
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

County ECO Accounts

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/11	\$ 768,020	100%	0
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

County SLEP Accounts

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/11	\$ 7,739,454	96%	809,436
12/31/10	7,887,006	94%	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

DUPAGE COUNTY, ILLINOIS

Required Supplementary Information
November 30, 2011

Illinois Municipal Retirement Fund

Trend Information (Cont.)

Veterans Assistance Commission

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/11	\$ 14,524	100%	0
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

Discretely Presented Component Unit – DuPage Airport Authority

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/11	\$ 330,775	100%	0
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

DUPAGE COUNTY, ILLINOIS

Required Supplementary Information
November 30, 2011

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
12/31/11	\$ 238,784,743	355,106,341	116,321,598	67.24%	128,128,185	90.79%
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%

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
12/31/11	\$ (654,409)	8,130,394	8,784,803	0.00%	1,924,379	456.50%
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%

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
12/31/11	\$ 57,428,968	129,607,370	72,178,402	44.31%	31,994,434	225.60%
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%

DUPAGE COUNTY, ILLINOIS

Required Supplementary Information
November 30, 2011

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
12/31/11	\$ 45,215	115,251	70,036	39.23%	129,912	53.91%
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%

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
12/31/11	\$ 8,918,107	9,504,248	586,141	93.83%	3,695,814	15.86%
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%



**Combining and Individual Fund
Statements and Schedules**



Non-Major Governmental Funds

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET

November 30, 2011

	Special Revenue				
	Health Department IMRF	Health Department FICA	Stormwater Drainage	Illinois Municipal Retirement	Social Security
ASSETS					
Cash					
Demand deposits	\$ 3,423,968	2,763,726	7,410,839	224,574	135,487
Certificates of deposit					
Investments					
Receivables					
Taxes	2,687,606	1,977,206	8,500,000	5,113,392	3,500,000
Other					
Due from Federal, State and other governmental units					
Due from other funds			11,218	2,632,223	1,523,508
Advances receivable from other funds				153,611	445,255
Total assets	<u>\$ 6,111,574</u>	<u>4,740,932</u>	<u>15,922,057</u>	<u>8,123,800</u>	<u>5,604,250</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$		336,649		458,678
Accrued payroll	126,504	93,161	96,578		
Accrued compensated absences - current			7,845		
Due to Federal, State and other governmental units			59,738		
Due to other funds			1,947,312	1,480,599	
Advances payable to other funds					
Deferred revenue	2,670,005	1,964,147	8,369,319	5,020,727	3,446,117
Retainage payable			26,081		
Total liabilities	<u>2,796,509</u>	<u>2,057,308</u>	<u>10,843,522</u>	<u>6,501,326</u>	<u>3,904,795</u>
Fund balances					
Nonspendable					
Advances receivable from other funds				153,611	445,255
Restricted for					
Grant programs					
Employee benefits	3,315,065	2,683,624		1,468,863	1,254,200
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes					
Other purposes					
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes			5,078,535		
Unassigned					
Total fund balances	<u>3,315,065</u>	<u>2,683,624</u>	<u>5,078,535</u>	<u>1,622,474</u>	<u>1,699,455</u>
	<u>\$ 6,111,574</u>	<u>4,740,932</u>	<u>15,922,057</u>	<u>8,123,800</u>	<u>5,604,250</u>

COMBINING BALANCE SHEET (CONT.)

November 30, 2011

	Special Revenue				
	Court Document Storage	Welfare Fraud Forfeiture	Crime Laboratory	County Clerk Document Storage	Arrestee's Medical Cost
ASSETS					
Cash					
Demand deposits	\$ 634,116	37,932	80,978	190,912	193,199
Certificates of deposit					
Investments					
Receivables					
Taxes					
Other					
Due from Federal, State and other governmental units					
Due from other funds					
Advances receivable from other funds					
Total assets	\$ 634,116	37,932	80,978	190,912	193,199
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 219,230			9,000	
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					
Retainage payable					
Other liabilities					
Total liabilities	219,230	-	-	9,000	-
Fund balances					
Nonspendable					
Advances receivable from other funds					
Restricted for					
Grant programs					
Employee benefits					
Health and public safety purposes			80,978		193,199
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes	414,886				
Other purposes		37,932		181,912	
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes					
Unassigned					
Total fund balances	414,886	37,932	80,978	181,912	193,199
	\$ 634,116	37,932	80,978	190,912	193,199

COMBINING BALANCE SHEET (CONT.)

November 30, 2011

	Special Revenue				
	Children's Waiting Room Fee	Detention Variance Fee	GIS Recorder	GIS Data Processing	Sheriff's Basic Correctional Officer Training Fund
ASSETS					
Cash					
Demand deposits	\$ 401,599	274,446	905,983	2,624	84,044
Certificates of deposit					
Investments					
Receivables					
Taxes					
Other					
Due from Federal, State and other governmental units					
Due from other funds					
Advances receivable from other funds					
Total assets	\$ 401,599	274,446	905,983	2,624	84,044
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable			25,917	115,334	62,394
Accrued payroll			3,152	45,642	752
Accrued compensated absences - current				1,266	
Due to Federal, State and other governmental units					
Due to other funds				152,641	
Advances payable to other funds					
Deferred revenue					
Retainage payable					
Other liabilities					
Total liabilities	-	-	29,069	314,883	63,146
Fund balances					
Nonspendable					
Advances receivable from other funds					
Restricted for					
Grant programs					
Employee benefits					
Health and public safety purposes					20,898
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes	401,599				
Other purposes			876,914		
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes		274,446			
Unassigned				(312,259)	
Total fund balances	401,599	274,446	876,914	(312,259)	20,898
	\$ 401,599	274,446	905,983	2,624	84,044

COMBINING BALANCE SHEET (CONT.)

November 30, 2011

	Special Revenue				
	Economic Development and Planning	Neutral Site Custody Exchange	Sheriff's Police Vehicle	Rental Housing Support Program	OEM Community Education and Voluntary Outreach
ASSETS					
Cash					
Demand deposits	\$ 274,500	474,629	11,553	427,156	1,532
Certificates of deposit	100,000				
Investments					
Receivables					
Taxes					
Other					
Due from Federal, State and other governmental units					
Due from other funds	6,299				
Advances receivable from other funds					
Total assets	\$ 380,799	474,629	11,553	427,156	1,532
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 77,285	1,944			
Accrued payroll	96,986	5,697		2,431	
Accrued compensated absences - current	4,962	1,606			
Due to Federal, State and other governmental units	751	22			
Due to other funds		567			
Advances payable to other funds	1,633,891				
Deferred revenue					
Retainage payable					
Other liabilities					
Total liabilities	1,813,875	9,836	-	2,431	-
Fund balances					
Nonspendable					
Advances receivable from other funds					
Restricted for					
Grant programs					
Employee benefits					
Health and public safety purposes			11,553		
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes		464,793			
Other purposes				424,725	
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes					1,532
Unassigned	(1,433,076)				
Total fund balances	(1,433,076)	464,793	11,553	424,725	1,532
	\$ 380,799	474,629	11,553	427,156	1,532

COMBINING BALANCE SHEET (CONT.)

November 30, 2011

	Special Revenue				
	Convalescent Center Foundation Funded Projects	Coroner's Fee	Circuit Clerk Operations and Administration	Youth Home	Drug Court and MICAP
ASSETS					
Cash					
Demand deposits	\$ 30,383	28,620	242,744		209,871
Certificates of deposit					
Investments					
Receivables					
Taxes				1,750,000	
Other					
Due from Federal, State and other governmental units				233,469	
Due from other funds					
Advances receivable from other funds					
Total assets	\$ 30,383	28,620	242,744	1,983,469	209,871
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$	877	20,706	46,623	8,580
Accrued payroll		1,401	106,705	79,998	15,592
Accrued compensated absences - current				1,204	
Due to Federal, State and other governmental units				1,102	
Due to other funds			36		18,417
Advances payable to other funds				1,046,470	
Deferred revenue				1,720,269	
Retainage payable					
Other liabilities					
Total liabilities	-	2,278	127,447	2,895,666	42,589
Fund balances					
Nonspendable					
Advances receivable from other funds					
Restricted for					
Grant programs					
Employee benefits					
Health and public safety purposes	30,383				
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes			115,297		167,282
Other purposes		26,342			
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes					
Unassigned				(912,197)	
Total fund balances	30,383	26,342	115,297	(912,197)	167,282
Total	\$ 30,383	28,620	242,744	1,983,469	209,871

COMBINING BALANCE SHEET (CONT.)

November 30, 2011

	Special Revenue				
	Highway Motor Fuel Tax	Animal Control Act	Law Library	Probation Services	Tax Sale Automation
ASSETS					
Cash					
Demand deposits	\$ 5,552,718	536,807	559,255	3,242,005	721,424
Certificates of deposit	4,625,000	700,000	700,000		
Investments					
Receivables					
Taxes					
Other					
Due from Federal, State and other governmental units	311,872				
Due from other funds				421	
Advances receivable from other funds				300,000	
Total assets	<u>\$ 10,489,590</u>	<u>1,236,807</u>	<u>1,259,255</u>	<u>3,542,426</u>	<u>721,424</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 414,772	48,942	14,212	52,062	16,818
Accrued payroll		50,832	6,870		1,915
Accrued compensated absences - current					
Due to Federal, State and other governmental units	507,751	722			
Due to other funds		111,431	35,870	4,479	87
Advances payable to other funds					
Deferred revenue					
Retainage payable	175,250				
Other liabilities					
Total liabilities	<u>1,097,773</u>	<u>211,927</u>	<u>56,952</u>	<u>56,541</u>	<u>18,820</u>
Fund balances					
Nonspendable					
Advances receivable from other funds				300,000	
Restricted for					
Grant programs					
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes	9,391,817				
Wetland mitigation purposes					
Judicial purposes			1,202,303	3,185,885	
Other purposes		1,024,880			702,604
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes					
Unassigned					
Total fund balances	<u>9,391,817</u>	<u>1,024,880</u>	<u>1,202,303</u>	<u>3,485,885</u>	<u>702,604</u>
	<u>\$ 10,489,590</u>	<u>1,236,807</u>	<u>1,259,255</u>	<u>3,542,426</u>	<u>721,424</u>

COMBINING BALANCE SHEET (CONT.)

November 30, 2011

	Special Revenue				
	Recorder Document Storage	Court Automation	Environment Related Public Works Project	Environmental Education Issue	Township Project Reimbursement
ASSETS					
Cash					
Demand deposits	\$ 362,683	772,568	290,235	487	602,811
Certificates of deposit					
Investments					
Receivables					
Taxes					
Other					
Due from Federal, State and other governmental units					
Due from other funds					
Advances receivable from other funds					
Total assets	\$ 362,683	772,568	290,235	487	602,811
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 40,929	206,304			472,696
Accrued payroll	10,003				
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	50,932	206,304	-	-	472,696
Fund balances					
Nonspendable					
Advances receivable from other funds					
Restricted for					
Grant programs					
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes					130,115
Wetland mitigation purposes					
Judicial purposes		566,264			
Other purposes	311,751				
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes			290,235	487	
Unassigned					
Total fund balances	311,751	566,264	290,235	487	130,115
	\$ 362,683	772,568	290,235	487	602,811

COMBINING BALANCE SHEET (CONT.)

November 30, 2011

	Special Revenue				
	Wetland Mitigation	Child Support Maintenance	Federal Drug S.A. 1417	State Funds S.A. 1418	Money Laundering Forfeitures
ASSETS					
Cash					
Demand deposits	\$ 3,623,714	376,890	218,745	255,376	122,639
Certificates of deposit	11,815,000				
Investments					
Receivables					
Taxes					
Other		20,867			
Due from Federal, State and other governmental units					
Due from other funds					
Advances receivable from other funds					
Total assets	\$ 15,438,714	397,757	218,745	255,376	122,639
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 28,051				
Accrued payroll					
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds				765	
Advances payable to other funds					
Deferred revenue					
Retainage payable					
Other liabilities					
Total liabilities	28,051	-	-	765	-
Fund balances					
Nonspendable					
Advances receivable from other funds					
Restricted for					
Grant programs					
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes	15,410,663				
Judicial purposes		397,757	218,745	254,611	122,639
Other purposes					
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes					
Unassigned					
Total fund balances	15,410,663	397,757	218,745	254,611	122,639
	\$ 15,438,714	397,757	218,745	255,376	122,639

COMBINING BALANCE SHEET (CONT.)

November 30, 2011

	Special Revenue				
	Electronic Citation Operations	Housing Authority - Family Self-Sufficiency	U.S. Department of Justice	Com Ed Rate Relief Program	Models For Change Initiative
ASSETS					
Cash					
Demand deposits	\$ 182,005	61,597			11,096
Certificates of deposit					
Investments					
Receivables					
Taxes					
Other					
Due from Federal, State and other governmental units			45,237		48,202
Due from other funds					
Advances receivable from other funds					
Total assets	<u>\$ 182,005</u>	<u>61,597</u>	<u>45,237</u>	<u>-</u>	<u>59,298</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$	66	13,073		1,808
Accrued payroll		249	1,717		
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds			38,439		
Advances payable to other funds					
Deferred revenue					
Retainage payable					
Other liabilities					
Total liabilities	<u>-</u>	<u>315</u>	<u>53,229</u>	<u>-</u>	<u>1,808</u>
Fund balances					
Nonspendable					
Advances receivable from other funds					
Restricted for					
Grant programs					57,490
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes	182,005				
Other purposes		61,282			
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes					
Unassigned			(7,992)		
Total fund balances	<u>182,005</u>	<u>61,282</u>	<u>(7,992)</u>	<u>-</u>	<u>57,490</u>
	<u>\$ 182,005</u>	<u>61,597</u>	<u>45,237</u>	<u>-</u>	<u>59,298</u>

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

November 30, 2011

	Special Revenue				
	Convalescent Center Foundation Grant	Family Violence Coordinating Council	Illinois Motor Vehicles BATTLE	Tobacco Enforcement Program	Prince Crossing and Woodland Subdivision Project
ASSETS					
Cash					
Demand deposits	\$ 6,533	2,438	41,090	5,170	
Certificates of deposit					
Investments					
Receivables					
Taxes					
Other					
Due from Federal, State and other governmental units			75,882		397,551
Due from other funds					
Advances receivable from other funds					
Total assets	\$ 6,533	2,438	116,972	5,170	397,551
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 23	813	1,991	100	361,069
Accrued payroll	294			412	
Accrued compensated absences - current					
Due to Federal, State and other governmental units			36,231		
Due to other funds			21,340		7,653
Advances payable to other funds					
Deferred revenue	6,216	1,625		4,658	397,551
Retainage payable					28,829
Other liabilities					
Total liabilities	6,533	2,438	59,562	5,170	795,102
Fund balances					
Nonspendable					
Advances receivable from other funds					
Restricted for					
Grant programs			57,410		
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes					
Other purposes					
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes					
Unassigned					(397,551)
Total fund balances	-	-	57,410	-	(397,551)
Total	\$ 6,533	2,438	116,972	5,170	397,551

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

November 30, 2011

	Special Revenue				
	Department of Human Services	Clean Cities Project	State Board of Elections Help America Vote Act	Energy Savings and Green Initiative Project	Naperville Home Accessibility
ASSETS					
Cash					
Demand deposits	\$				
Certificates of deposit					
Investments					
Receivables					
Taxes					
Other					
Due from Federal, State and other governmental units	69,685	75,300	50,083	100,935	
Due from other funds	15,053				
Advances receivable from other funds					
Total assets	<u>\$ 84,738</u>	<u>75,300</u>	<u>50,083</u>	<u>100,935</u>	<u>-</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 21,901		3,000		
Accrued payroll	7,159				
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds	40,625	75,300	47,083	100,935	
Advances payable to other funds					
Deferred revenue		39,800			
Retainage payable					
Other liabilities					
Total liabilities	<u>69,685</u>	<u>115,100</u>	<u>50,083</u>	<u>100,935</u>	<u>-</u>
Fund balances					
Nonspendable					
Advances receivable from other funds					
Restricted for					
Grant programs	15,053				
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes					
Other purposes					
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes					
Unassigned		(39,800)			
Total fund balances	<u>15,053</u>	<u>(39,800)</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 84,738</u>	<u>75,300</u>	<u>50,083</u>	<u>100,935</u>	<u>-</u>

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

November 30, 2011

	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	\$	2,832			
Certificates of deposit					
Investments					
Receivables					
Taxes					
Other					
Due from Federal, State and other governmental units		212,501	119,436		
Due from other funds					
Advances receivable from other funds					
Total assets	\$ -	215,333	119,436	-	-
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 38,425	215,890	32,173		
Accrued payroll		3,112			
Accrued compensated absences - current					
Due to Federal, State and other governmental units		70			
Due to other funds	436,247		87,263		
Advances payable to other funds					
Deferred revenue	177,984				
Retainage payable					
Other liabilities					
Total liabilities	652,656	219,072	119,436	-	-
Fund balances					
Nonspendable					
Advances receivable from other funds					
Restricted for					
Grant programs					
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes					
Other purposes					
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes					
Unassigned	(652,656)	(3,739)			
Total fund balances	(652,656)	(3,739)	-	-	-
	\$ -	215,333	119,436	-	-

DUPAGE COUNTY, ILLINOIS

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COMBINING BALANCE SHEET (CONT.)

November 30, 2011

	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	\$				53,564
Certificates of deposit					
Investments					
Receivables					
Taxes					
Other				3,902	
Due from Federal, State and other governmental units	327,488	166,566	9,338	973,237	9,832,491
Due from other funds					
Advances receivable from other funds					
Total assets	<u>\$ 327,488</u>	<u>166,566</u>	<u>9,338</u>	<u>977,139</u>	<u>9,886,055</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 41,003	214,685		652,453	689,696
Accrued payroll			1,147	104,063	26,120
Accrued compensated absences - current				752	
Due to Federal, State and other governmental units				278	172,851
Due to other funds	27,884	17,361	8,471	78,444	1,392
Advances payable to other funds					
Deferred revenue				40,308	8,322,897
Retainage payable	258,601				
Other liabilities					
Total liabilities	<u>327,488</u>	<u>232,046</u>	<u>9,618</u>	<u>876,298</u>	<u>9,212,956</u>
Fund balances					
Nonspendable					
Advances receivable from other funds					
Restricted for					
Grant programs				100,841	673,099
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes					
Other purposes					
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes					
Unassigned		(65,480)	(280)		
Total fund balances	<u>-</u>	<u>(65,480)</u>	<u>(280)</u>	<u>100,841</u>	<u>673,099</u>
	<u>\$ 327,488</u>	<u>166,566</u>	<u>9,338</u>	<u>977,139</u>	<u>9,886,055</u>

DUPAGE COUNTY, ILLINOIS

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COMBINING BALANCE SHEET (CONT.)

November 30, 2011

	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	\$	195,843			
Certificates of deposit					
Investments					
Receivables					
Taxes					
Other					
Due from Federal, State and other governmental units	2,830		13,368	1,001,972	573,374
Due from other funds			3,254		
Advances receivable from other funds					
Total assets	<u>\$ 2,830</u>	<u>195,843</u>	<u>16,622</u>	<u>1,001,972</u>	<u>573,374</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 697	8,316	15,638	54,821	162,053
Accrued payroll	2,133	1,116	717	99,551	46,950
Accrued compensated absences - current				510	
Due to Federal, State and other governmental units					10
Due to other funds			11,561	638,506	357,374
Advances payable to other funds					
Deferred revenue				869,236	26,643
Retainage payable					
Other liabilities					
Total liabilities	<u>2,830</u>	<u>9,432</u>	<u>27,916</u>	<u>1,662,624</u>	<u>593,030</u>
Fund balances					
Nonspendable					
Advances receivable from other funds					
Restricted for					
Grant programs		186,411			
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes					
Other purposes					
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes					
Unassigned			(11,294)	(660,652)	(19,656)
Total fund balances	<u>-</u>	<u>186,411</u>	<u>(11,294)</u>	<u>(660,652)</u>	<u>(19,656)</u>
	<u>\$ 2,830</u>	<u>195,843</u>	<u>16,622</u>	<u>1,001,972</u>	<u>573,374</u>

COMBINING BALANCE SHEET (CONT.)

November 30, 2011

	State Court Improvement Program	Children's Advocacy Services	Illinois Criminal Justice Information Authority	Special Revenue Total
ASSETS				
Cash				
Demand deposits	\$			36,265,940
Certificates of deposit				17,940,000
Investments				
Receivables				
Taxes				23,528,204
Other				24,769
Due from Federal, State and other governmental units		29,394	94,414	14,764,625
Due from other funds			11,863	4,203,839
Advances receivable from other funds				898,866
Total assets	\$ -	29,394	106,277	97,626,243
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$		9,346	5,217,043
Accrued payroll		2,927	20,957	1,062,843
Accrued compensated absences - current				18,145
Due to Federal, State and other governmental units				779,526
Due to other funds		26,467	62,561	5,837,110
Advances payable to other funds				2,680,361
Deferred revenue			87,953	33,165,455
Retainage payable				488,761
Other liabilities				
Total liabilities	-	29,394	180,817	49,249,244
Fund balances				
Nonspendable				
Advances receivable from other funds				898,866
Restricted for				
Grant programs				1,090,304
Employee benefits				8,721,752
Health and public safety purposes				337,011
Highways, streets and bridges purposes				9,521,932
Wetland mitigation purposes				15,410,663
Judicial purposes				7,694,066
Other purposes				3,648,342
Capital improvements				
Debt service				
Committed for				
Capital purposes				
Other purposes				5,645,235
Unassigned			(74,540)	(4,591,172)
Total fund balances	-	-	(74,540)	48,376,999
	\$ -	29,394	106,277	97,626,243

DUPAGE COUNTY, ILLINOIS

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COMBINING BALANCE SHEET (CONT.)

November 30, 2011

	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	\$ 845,823	654,909	940,554		1,233,091
Certificates of deposit					
Investments					
Receivables					
Taxes	824,588				
Other					
Due from Federal, State and other governmental units					
Due from other funds					
Advances receivable from other funds					
Total assets	\$ 1,670,411	654,909	940,554	-	1,233,091
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	814,974				
Retainage payable					
Other liabilities					
Total liabilities	814,974	-	-	-	-
Fund balances					
Nonspendable					
Advances receivable from other funds					
Restricted for					
Grant programs					
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes					
Other purposes					
Capital improvements					
Debt service	855,437	654,909	940,554		1,233,091
Committed for					
Capital purposes					
Other purposes					
Unassigned					
Total fund balances	855,437	654,909	940,554	-	1,233,091
Total	\$ 1,670,411	654,909	940,554	-	1,233,091

COMBINING BALANCE SHEET (CONT.)

November 30, 2011

	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	2005 Transportation Revenue Refunding Bonds
ASSETS					
Cash					
Demand deposits	\$	2,274,728	3,278,918	1,783,758	6,791
Certificates of deposit					
Investments	496,255				13,587,084
Receivables					
Taxes				376,905	
Other					
Due from Federal, State and other governmental units					900,746
Due from other funds					
Advances receivable from other funds					
Total assets	\$ 496,255	2,274,728	3,278,918	2,160,663	14,494,621
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				126,885	
Retainage payable					
Other liabilities					
Total liabilities	-	-	-	126,885	-
Fund balances					
Nonspendable					
Advances receivable from other funds					
Restricted for					
Grant programs					
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes					
Other purposes					
Capital improvements					
Debt service	496,255	2,274,728	3,278,918	2,033,778	14,494,621
Committed for					
Capital purposes					
Other purposes					
Unassigned					
Total fund balances	496,255	2,274,728	3,278,918	2,033,778	14,494,621
	\$ 496,255	2,274,728	3,278,918	2,160,663	14,494,621

COMBINING BALANCE SHEET (CONT.)

November 30, 2011

	Debt Service				Debt Service Total
	2006 Limited Tax General Obligation Refunding Bonds - Courthouse Project	2006 General Obligation Refunding Bonds - Stormwater Project	2010 General Obligation Alternative Revenue Bonds	2011 General Obligation Refunding Bonds - Drainage Project	
ASSETS					
Cash					
Demand deposits	\$	472,615		122,496	11,613,683
Certificates of deposit					
Investments		2,792,011			16,875,350
Receivables					
Taxes		3,741,497			4,942,990
Other					
Due from Federal, State and other governmental units				122,487	1,023,233
Due from other funds					
Advances receivable from other funds					
Total assets	\$	6,533,508	472,615	-	244,983
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		3,683,810		40,829	4,666,498
Retainage payable					
Other liabilities					
Total liabilities		3,683,810	-	-	40,829
Fund balances					
Nonspendable					
Advances receivable from other funds					
Restricted for					
Grant programs					
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes					
Other purposes					
Capital improvements					
Debt service		2,849,698	472,615	204,154	29,788,758
Committed for					
Capital purposes					
Other purposes					
Unassigned					
Total fund balances		2,849,698	472,615	-	204,154
	\$	6,533,508	472,615	-	244,983
					34,455,256

COMBINING BALANCE SHEET (CONT.)

November 30, 2011

	<u>Capital Projects</u>				
	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	\$ 54,661	24,762	214,309	533,270	16,132
Certificates of deposit					
Investments					
Receivables					
Taxes		23,715			
Other					
Due from Federal, State and other governmental units					
Due from other funds					
Advances receivable from other funds					
Total assets	<u>\$ 54,661</u>	<u>48,477</u>	<u>214,309</u>	<u>533,270</u>	<u>16,132</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 48,101		191,488	40,557	
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		23,715			
Retainage payable	4,237			2,347	
Other liabilities					
Total liabilities	<u>52,338</u>	<u>23,715</u>	<u>191,488</u>	<u>42,904</u>	<u>-</u>
Fund balances					
Nonspendable					
Advances receivable from other funds					
Restricted for					
Grant programs					
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes					
Other purposes					
Capital improvements	2,323	24,762	22,821	490,366	16,132
Debt service					
Committed for					
Capital purposes					
Other purposes					
Unassigned					
Total fund balances	<u>2,323</u>	<u>24,762</u>	<u>22,821</u>	<u>490,366</u>	<u>16,132</u>
	<u>\$ 54,661</u>	<u>48,477</u>	<u>214,309</u>	<u>533,270</u>	<u>16,132</u>

COMBINING BALANCE SHEET (CONT.)

November 30, 2011

	Capital Projects				Capital Projects Total
	Children's Center Facility Construction	2011 Drainage Bond Project	Highway Impact Fees	HRSA. Convalescent Center, College of DuPage Health Education Center	
ASSETS					
Cash					
Demand deposits	\$ 348,816	17,837	4,605,619		5,815,406
Certificates of deposit			3,050,000		3,050,000
Investments					
Receivable:					
Taxes		20,335			44,050
Other					
Due from Federal, State and other governmental units				11,171	11,171
Due from other funds					
Advances receivable from other funds					
Total assets	<u>\$ 348,816</u>	<u>38,172</u>	<u>7,655,619</u>	<u>11,171</u>	<u>8,920,627</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 13,864		124,862		418,872
Accrued payroll					
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds				11,171	11,171
Advances payable to other funds					
Deferred revenue		7,195			30,910
Retainage payable					6,584
Other liabilities					
Total liabilities	<u>13,864</u>	<u>7,195</u>	<u>124,862</u>	<u>11,171</u>	<u>467,537</u>
Fund balances					
Nonspendable					
Advances receivable from other funds					
Restricted for					
Grant programs					
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes					
Other purposes					
Capital improvements		30,977	7,530,757		8,118,138
Debt service					
Committed for					
Capital purposes	334,952				334,952
Other purposes					
Unassigned					
Total fund balances	<u>334,952</u>	<u>30,977</u>	<u>7,530,757</u>	<u>-</u>	<u>8,453,090</u>
	<u>\$ 348,816</u>	<u>38,172</u>	<u>7,655,619</u>	<u>11,171</u>	<u>8,920,627</u>

COMBINING BALANCE SHEET (CONT.)

November 30, 2011

	Total Nonmajor Governmental Funds
ASSETS	
Cash	
Demand deposits	\$ 53,695,029
Certificates of deposit	20,990,000
Investments	16,875,350
Receivable:	
Taxes	28,515,244
Other	24,769
Due from Federal, State and other governmental units	15,799,029
Due from other funds	4,203,839
Advances receivable from other funds	898,866
	<u>898,866</u>
Total assets	<u>\$ 141,002,126</u>
LIABILITIES AND FUND BALANCES	
Liabilities	
Accounts payable	\$ 5,635,915
Accrued payroll	1,062,843
Accrued compensated absences - current	18,145
Due to Federal, State and other governmental units	779,526
Due to other funds	5,848,281
Advances payable to other funds	2,680,361
Deferred revenue	37,862,863
Retainage payable	495,345
Other liabilities	
	<u>54,383,279</u>
Total liabilities	<u>54,383,279</u>
Fund balances	
Nonspendable	
Advances receivable from other funds	898,866
Restricted for	
Grant programs	1,090,304
Employee benefits	8,721,752
Health and public safety purposes	337,011
Highways, streets and bridges purposes	9,521,932
Wetland mitigation purposes	15,410,663
Judicial purposes	7,694,066
Other purposes	3,648,342
Capital improvements	8,118,138
Debt service	29,788,758
Committed for	
Capital purposes	334,952
Other purposes	5,645,235
Unassigned	(4,591,172)
	<u>86,618,847</u>
Total fund balances	<u>86,618,847</u>
	<u>\$ 141,002,126</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2011

	Special Revenue				
	Health Department IMRF	Health Department FICA	Stormwater Drainage	Illinois Municipal Retirement	Social Security
Revenues					
Taxes					
Property	\$ 2,934,920	2,138,486	8,499,053	5,155,813	3,504,351
Sales			570,316	382,935	
Intergovernmental					
Court fees and fines					
Fees, licenses and permits			218,003		
Charges for services					
Investment income	2,177	1,822	12,022	515	215
Miscellaneous			174,844		
Total revenues	2,937,097	2,140,308	9,474,238	5,539,263	3,504,566
Expenditures					
Current					
General government				14,379,061	6,905,860
Health and public safety	2,626,130	2,005,175			
Highways, streets and bridges					
Public services					
Judicial					
Conservation and recreation					
Public works			5,252,177		
Total current expenditures	2,626,130	2,005,175	5,252,177	14,379,061	6,905,860
Capital outlays			178,385		
Debt service					
Principal					
Interest					
Costs of issuance					
Fiscal agent fees					
Total expenditures	2,626,130	2,005,175	5,430,562	14,379,061	6,905,860
Excess (deficiency) of revenues over expenditures	310,967	135,133	4,043,676	(8,839,798)	(3,401,294)
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Refunding bonds issued					
Bond premium					
Transfers in			3,025,000	9,745,314	3,806,905
Transfers out			(7,347,000)	(1,053,646)	(670,822)
Total other financing sources (uses)	-	-	(4,322,000)	8,691,668	3,136,083
Net change in fund balance	310,967	135,133	(278,324)	(148,130)	(265,211)
Fund balance					
December 1	3,004,098	2,548,491	5,356,859	1,770,604	1,964,666
November 30	\$ 3,315,065	2,683,624	5,078,535	1,622,474	1,699,455

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (CONT.)

Year Ended November 30, 2011

	Special Revenue				
	Court Document Storage	Welfare Fraud Forfeiture	Crime Laboratory	County Clerk Document Storage	Arrestee's Medical Cost
Revenues					
Taxes					
Property	\$				
Sales					
Intergovernmental					
Court fees and fines	2,903,903				
Fees, licenses and permits			26,143	47,435	61,711
Charges for services					
Investment income	825	73	90	185	280
Miscellaneous					
Total revenues	<u>2,904,728</u>	<u>73</u>	<u>26,233</u>	<u>47,620</u>	<u>61,991</u>
Expenditures					
Current					
General government				19,518	
Health and public safety			23,777		100,000
Highways, streets and bridges					
Public services		25,738			
Judicial	2,612,508				
Conservation and recreation					
Public works					
Total current expenditures	<u>2,612,508</u>	<u>25,738</u>	<u>23,777</u>	<u>19,518</u>	<u>100,000</u>
Capital outlays	447,872				
Debt service					
Principal					
Interest					
Costs of issuance					
Fiscal agent fees					
Total expenditures	<u>3,060,380</u>	<u>25,738</u>	<u>23,777</u>	<u>19,518</u>	<u>100,000</u>
Excess (deficiency) of revenues over expenditures	<u>(155,652)</u>	<u>(25,665)</u>	<u>2,456</u>	<u>28,102</u>	<u>(38,009)</u>
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Refunding bonds issued					
Bond premium					
Transfers in					
Transfers out					
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(155,652)	(25,665)	2,456	28,102	(38,009)
Fund balance					
December 1	570,538	63,597	78,522	153,810	231,208
November 30	<u>\$ 414,886</u>	<u>37,932</u>	<u>80,978</u>	<u>181,912</u>	<u>193,199</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (CONT.)

Year Ended November 30, 2011

	Special Revenue				
	Children's Waiting Room Fee	Detention Variance Fee	GIS Recorder	GIS Data Processing	Sheriff's Basic Correctional Officer Training Fund
Revenues					
Taxes					
Property	\$				
Sales					
Intergovernmental					
Court fees and fines					
Fees, licenses and permits	123,002	7,029	158,572	2,124,428	
Charges for services					149,654
Investment income	436	326	1,409	893	99
Miscellaneous				82,966	
Total revenues	123,438	7,355	159,981	2,208,287	149,753
Expenditures					
Current					
General government			176,464	2,254,065	
Health and public safety					165,854
Highways, streets and bridges					
Public services					
Judicial	70,055				
Conservation and recreation					
Public works					
Total current expenditures	70,055	-	176,464	2,254,065	165,854
Capital outlays				30,912	
Debt service					
Principal					
Interest					
Costs of issuance					
Fiscal agent fees					
Total expenditures	70,055	-	176,464	2,284,977	165,854
Excess (deficiency) of revenues over expenditures	53,383	7,355	(16,483)	(76,690)	(16,101)
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Refunding bonds issued					
Bond premium					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	53,383	7,355	(16,483)	(76,690)	(16,101)
Fund balance					
December 1	348,216	267,091	893,397	(235,569)	36,999
November 30	\$ 401,599	274,446	876,914	(312,259)	20,898

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (CONT.)

Year Ended November 30, 2011

	Special Revenue				
	Economic Development and Planning	Neutral Site Custody Exchange	Sheriff's Police Vehicle	Rental Housing Support Program	OEM Community Education and Voluntary Outreach
Revenues					
Taxes					
Property	\$				
Sales					
Intergovernmental	155,902				
Court fees and fines					
Fees, licenses and permits	1,398,582	328,121	38,644	72,041	
Charges for services	100				23,260
Investment income	1,567	479	26	454	
Miscellaneous	17,486	1,555			
Total revenues	1,573,637	330,155	38,670	72,495	23,260
Expenditures					
Current					
General government					
Health and public safety			52,812		23,791
Highways, streets and bridges					
Public services	2,693,890			30,255	
Judicial		245,894			
Conservation and recreation					
Public works					
Total current expenditures	2,693,890	245,894	52,812	30,255	23,791
Capital outlays					
Debt service					
Principal					
Interest					
Costs of issuance					
Fiscal agent fees					
Total expenditures	2,693,890	245,894	52,812	30,255	23,791
Excess (deficiency) of revenues over expenditures	(1,120,253)	84,261	(14,142)	42,240	(531)
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Refunding bonds issued					
Bond premium					
Transfers in	780,000				
Transfers out					
Total other financing sources (uses)	780,000	-	-	-	-
Net change in fund balance	(340,253)	84,261	(14,142)	42,240	(531)
Fund balance					
December 1	(1,092,823)	380,532	25,695	382,485	2,063
November 30	\$ (1,433,076)	464,793	11,553	424,725	1,532

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (CONT.)

Year Ended November 30, 2011

	Special Revenue				
	Convalescent Center Foundation Funded Projects	Coroner's Fee	Circuit Clerk Operations and Administration	Youth Home	Drug Court and MICAP
Revenues					
Taxes					
Property	\$			1,933,444	
Sales					
Intergovernmental				1,257,379	
Court fees and fines			454,552		614,562
Fees, licenses and permits		154,815			
Charges for services					
Investment income	6	44	510	12	285
Miscellaneous	26,968			75,049	
Total revenues	26,974	154,859	455,062	3,265,884	614,847
Expenditures					
Current					
General government		105,419			
Health and public safety					
Highways, streets and bridges					
Public services					
Judicial			728,491	2,660,396	674,154
Conservation and recreation					
Public works					
Total current expenditures	-	105,419	728,491	2,660,396	674,154
Capital outlays		37,673	52,859		
Debt service					
Principal					
Interest					
Costs of issuance					
Fiscal agent fees					
Total expenditures	-	143,092	781,350	2,660,396	674,154
Excess (deficiency) of revenues over expenditures	26,974	11,767	(326,288)	605,488	(59,307)
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Refunding bonds issued					
Bond premium					
Transfers in					-
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	26,974	11,767	(326,288)	605,488	(59,307)
Fund balance					
December 1	3,409	14,575	441,585	(1,517,685)	226,589
November 30	\$ 30,383	26,342	115,297	(912,197)	167,282

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (CONT.)

Year Ended November 30, 2011

	Special Revenue				
	Highway Motor Fuel Tax	Animal Control Act	Law Library	Probation Services	Tax Sale Automation
Revenues					
Taxes					
Property	\$				
Sales					
Intergovernmental	7,229,423				
Court fees and fines					
Fees, licenses and permits		1,468,459	524,697	892,425	36,900
Charges for services		144,823	10,337		
Investment income	38,423	6,586	5,017	8,697	1,424
Miscellaneous		37,840	156	15,530	33,538
Total revenues	7,267,846	1,657,708	540,207	916,652	71,862
Expenditures					
Current					
General government		1,668,544			69,069
Health and public safety					
Highways, streets and bridges	2,727,092				
Public services					
Judicial			481,821	643,588	
Conservation and recreation					
Public works					
Total current expenditures	2,727,092	1,668,544	481,821	643,588	69,069
Capital outlays	3,406,938				
Debt service					
Principal					
Interest					
Costs of issuance					
Fiscal agent fees					
Total expenditures	6,134,030	1,668,544	481,821	643,588	69,069
Excess (deficiency) of revenues over expenditures	1,133,816	(10,836)	58,386	273,064	2,793
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Refunding bonds issued					
Bond premium					
Transfers in	21,900				
Transfers out					
Total other financing sources (uses)	21,900	-	-	-	-
Net change in fund balance	1,155,716	(10,836)	58,386	273,064	2,793
Fund balance					
December 1	8,236,101	1,035,716	1,143,917	3,212,821	699,811
November 30	\$ 9,391,817	1,024,880	1,202,303	3,485,885	702,604

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (CONT.)

Year Ended November 30, 2011

	Special Revenue				
	Recorder Document Storage	Court Automation	Environment Related Public Works Project	Environmental Education Issues	Township Project Reimbursement
Revenues					
Taxes					
Property	\$				
Sales					
Intergovernmental					689,311
Court fees and fines		2,825,949			
Fees, licenses and permits	484,961				
Charges for services					
Investment income	436	740	336	1	
Miscellaneous	26,410				
Total revenues	511,807	2,826,689	336	1	689,311
Expenditures					
Current					
General government	497,665				541,634
Health and public safety					
Highways, streets and bridges					
Public services					
Judicial		2,117,323			
Conservation and recreation					
Public works					
Total current expenditures	497,665	2,117,323	-	-	541,634
Capital outlays		652,736			472,696
Debt service					
Principal					
Interest					
Costs of issuance					
Fiscal agent fees					
Total expenditures	497,665	2,770,059	-	-	1,014,330
Excess (deficiency) of revenues over expenditures	14,142	56,630	336	1	(325,019)
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Refunding bonds issued					
Bond premium					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	14,142	56,630	336	1	(325,019)
Fund balance					
December 1	297,609	509,634	289,899	486	455,134
November 30	\$ 311,751	566,264	290,235	487	130,115

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (CONT.)

Year Ended November 30, 2011

	Special Revenue				
	Wetland Mitigation	Child Support Maintenance	Federal Drug S.A. 1417	State Funds S.A. 1418	Money Laundering Forfeitures
Revenues					
Taxes					
Property	\$				
Sales					
Intergovernmental					
Court fees and fines			138,008	59,793	73,609
Fees, licenses and permits	251,965	354,876			
Charges for services					
Investment income	68,848	785			
Miscellaneous		11,505			
Total revenues	320,813	367,166	138,008	59,793	73,609
Expenditures					
Current					
General government					
Health and public safety					
Highways, streets and bridges					
Public services					
Judicial		256,218	11,647	66,085	795
Conservation and recreation					
Public works	149,010				
Total current expenditures	149,010	256,218	11,647	66,085	795
Capital outlays	32,574				
Debt service					
Principal					
Interest					
Costs of issuance					
Fiscal agent fees					
Total expenditures	181,584	256,218	11,647	66,085	795
Excess (deficiency) of revenues over expenditures	139,229	110,948	126,361	(6,292)	72,814
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Refunding bonds issued					
Bond premium					
Transfers in					49,825
Transfers out				(49,825)	
Total other financing sources (uses)	-	-	-	(49,825)	49,825
Net change in fund balance	139,229	110,948	126,361	(56,117)	122,639
Fund balance					
December 1	15,271,434	286,809	92,384	310,728	
November 30	\$ 15,410,663	397,757	218,745	254,611	122,639

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (CONT.)

Year Ended November 30, 2011

	Special Revenue				
	Electronic Citation Operations	Housing Authority - Family Self-Sufficiency	U.S. Department of Justice	Com Ed Rate Relief Program	Models For Change Initiative
Revenues					
Taxes					
Property	\$				
Sales					
Intergovernmental		9,908	286,523		
Court fees and fines	181,976				
Fees, licenses and permits					
Charges for services					
Investment income	29	77			
Miscellaneous				8,297	
Total revenues	182,005	9,985	286,523	8,297	-
Expenditures					
Current					
General government					
Health and public safety			195,436		65,881
Highways, streets and bridges					
Public services		17,990		8,297	
Judicial					
Conservation and recreation					
Public works					
Total current expenditures	-	17,990	195,436	8,297	65,881
Capital outlays			157,795		
Debt service					
Principal					
Interest					
Costs of issuance					
Fiscal agent fees					
Total expenditures	-	17,990	353,231	8,297	65,881
Excess (deficiency) of revenues over expenditures	182,005	(8,005)	(66,708)	-	(65,881)
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Refunding bonds issued					
Bond premium					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	182,005	(8,005)	(66,708)	-	(65,881)
Fund balance					
December 1		69,287	58,716		123,371
November 30	\$ 182,005	61,282	(7,992)	-	57,490

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (CONT.)

Year Ended November 30, 2011

	Special Revenue				
	Convalescent Center Foundation Grant	Family Violence Coordinating Council	Illinois Motor Vehicle BATTLE	Tobacco Enforcement Program	Prince Crossing and Woodland Subdivision Project
Revenues					
Taxes					
Property	\$				
Sales					
Intergovernmental	6,563	19,500	251,255	5,857	45,355
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income			91		
Miscellaneous			1,860		
Total revenues	6,563	19,500	253,206	5,857	45,355
Expenditures					
Current					
General government					
Health and public safety	6,563		239,337	5,857	
Highways, streets and bridges					
Public services					
Judicial		19,500			
Conservation and recreation					
Public works					75,776
Total current expenditures	6,563	19,500	239,337	5,857	75,776
Capital outlays					367,130
Debt service					
Principal					
Interest					
Costs of issuance					
Fiscal agent fees					
Total expenditures	6,563	19,500	239,337	5,857	442,906
Excess (deficiency) of revenues over expenditures	-	-	13,869	-	(397,551)
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Refunding bonds issued					
Bond premium					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	-	-	13,869	-	(397,551)
Fund balance					
December 1			43,541		
November 30	\$ -	-	57,410	-	(397,551)

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (CONT.)

Year Ended November 30, 2011

	Special Revenue				
	Department of Human Services	Clean Cities Project	State Board of Elections Help America Vote Act	Energy Savings and Green Initiative Project	Naperville Home Accessibility
Revenues					
Taxes					
Property	\$				
Sales					
Intergovernmental	256,080	35,500	157,962	250,000	
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income					
Miscellaneous	22,580				
Total revenues	278,660	35,500	157,962	250,000	-
Expenditures					
Current					
General government					
Health and public safety					
Highways, streets and bridges					
Public services	276,114	75,300	73,009		6,005
Judicial					
Conservation and recreation					
Public works					
Total current expenditures	276,114	75,300	73,009	-	6,005
Capital outlays			84,953	250,000	
Debt service					
Principal					
Interest					
Costs of issuance					
Fiscal agent fees					
Total expenditures	276,114	75,300	157,962	250,000	6,005
Excess (deficiency) of revenues over expenditures	2,546	(39,800)	-	-	(6,005)
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Refunding bonds issued					
Bond premium					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	2,546	(39,800)	-	-	(6,005)
Fund balance					
December 1	12,507				6,005
November 30	\$ 15,053	(39,800)	-	-	-

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (CONT.)

Year Ended November 30, 2011

	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					
Intergovernmental	444,461	2,064,211	249,886	41,610	10,000
Court fees and fines					
Fees, licenses and permits					
Charges for services		2,335			
Investment income					
Miscellaneous					
Total revenues	444,461	2,066,546	249,886	41,610	10,000
Expenditures					
Current					
General government					
Health and public safety	444,461				
Highways, streets and bridges					
Public services			249,886	41,610	
Judicial					10,000
Conservation and recreation		159,721			
Public works					
Total current expenditures	444,461	159,721	249,886	41,610	10,000
Capital outlays		1,654,265			
Debt service					
Principal					
Interest					
Costs of issuance					
Fiscal agent fees					
Total expenditures	444,461	1,813,986	249,886	41,610	10,000
Excess (deficiency) of revenues over expenditures	-	252,560	-	-	-
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Refunding bonds issued					
Bond premium					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	-	252,560	-	-	-
Fund balance					
December 1	(652,656)	(256,299)			
November 30	\$ (652,656)	(3,739)	-	-	-

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (CONT.)

Year Ended November 30, 2011

	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					
Intergovernmental	2,490,868	418,609	37,473	11,557,626	5,150,875
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income				171	
Miscellaneous				52,063	423,246
Total revenues	<u>2,490,868</u>	<u>418,609</u>	<u>37,473</u>	<u>11,609,860</u>	<u>5,574,121</u>
Expenditures					
Current					
General government					
Health and public safety		262,998			
Highways, streets and bridges					
Public services				11,604,266	5,280,327
Judicial			37,753		
Conservation and recreation	11,305				
Public works					
Total current expenditures	<u>11,305</u>	<u>262,998</u>	<u>37,753</u>	<u>11,604,266</u>	<u>5,280,327</u>
Capital outlays	2,134,672	146,531		2,714	
Debt service					
Principal					
Interest					
Costs of issuance					
Fiscal agent fees					
Total expenditures	<u>2,145,977</u>	<u>409,529</u>	<u>37,753</u>	<u>11,606,980</u>	<u>5,280,327</u>
Excess (deficiency) of revenues over expenditures	<u>344,891</u>	<u>9,080</u>	<u>(280)</u>	<u>2,880</u>	<u>293,794</u>
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Refunding bonds issued					
Bond premium					
Transfers in					
Transfers out					
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	344,891	9,080	(280)	2,880	293,794
Fund balance					
December 1	(344,891)	(74,560)	-	97,961	379,305
November 30	<u>\$ -</u>	<u>(65,480)</u>	<u>(280)</u>	<u>100,841</u>	<u>673,099</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (CONT.)

Year Ended November 30, 2011

	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					
Intergovernmental	37,785	(82,538)	759,518	2,262,107	5,256,886
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income					
Miscellaneous		705,950		222,388	4,470
Total revenues	37,785	623,412	759,518	2,484,495	5,261,356
Expenditures					
Current					
General government					
Health and public safety					
Highways, streets and bridges					
Public services	37,785	523,264	770,812	3,153,788	5,256,064
Judicial					
Conservation and recreation					
Public works					
Total current expenditures	37,785	523,264	770,812	3,153,788	5,256,064
Capital outlays					
Debt service					
Principal					
Interest					
Costs of issuance					
Fiscal agent fees					
Total expenditures	37,785	523,264	770,812	3,153,788	5,256,064
Excess (deficiency) of revenues over expenditures	-	100,148	(11,294)	(669,293)	5,292
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Refunding bonds issued					
Bond premium					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	-	100,148	(11,294)	(669,293)	5,292
Fund balance					
December 1		86,263		8,641	(24,948)
November 30	\$ -	186,411	(11,294)	(660,652)	(19,656)

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (CONT.)

Year Ended November 30, 2011

	Special Revenue			Special Revenue Total
	State Court Improvement Program	Children's Advocacy Services	Illinois Criminal Justice Information Authority	
Revenues				
Taxes				
Property	\$			24,166,067
Sales				
Intergovernmental	7,430	65,667	426,779	42,809,022
Court fees and fines				7,252,352
Fees, licenses and permits				8,772,809
Charges for services				330,509
Investment income				156,411
Miscellaneous			96,176	2,040,877
Total revenues	7,430	65,667	522,955	85,528,047
Expenditures				
Current				
General government				26,617,299
Health and public safety			579,345	6,797,417
Highways, streets and bridges				2,727,092
Public services	7,430	65,667		30,197,497
Judicial				10,636,228
Conservation and recreation				171,026
Public works				5,476,963
Total current expenditures	7,430	65,667	579,345	82,623,522
Capital outlays			17,157	10,127,862
Debt service				
Principal				
Interest				
Costs of issuance				
Fiscal agent fees				
Total expenditures	7,430	65,667	596,502	92,751,384
Excess (deficiency) of revenues over expenditures	-	-	(73,547)	(7,223,337)
Other financing sources (uses)				
Payment to refunded bond escrow agent				
Refunding bonds issued				
Bond premium				
Transfers in				17,428,944
Transfers out				(9,121,293)
Total other financing sources (uses)	-	-	-	8,307,651
Net change in fund balance	-	-	(73,547)	1,084,314
Fund balance				
December 1			(993)	47,292,685
November 30	\$ -	-	(74,540)	48,376,999

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (CONT.)

Year Ended November 30, 2011

	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	\$ 820,676				
Sales				334,801	
Intergovernmental					
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income	4	869	1,250	1,437	1,196
Miscellaneous					
Total revenues	820,680	869	1,250	336,238	1,196
Expenditures					
Current					
General government	194,433				
Health and public safety					
Highways, streets and bridges					
Public services					
Judicial					
Conservation and recreation					
Public works					
Total current expenditures	194,433	-	-	-	-
Capital outlays					
Debt service					
Principal	445,000			935,000	1,160,000
Interest	323,227	1,302,840	1,872,920	350,369	72,605
Costs of issuance					
Fiscal agent fees	2,350			500	350
Total expenditures	965,010	1,302,840	1,872,920	1,285,869	1,232,955
Excess (deficiency) of revenues over expenditures	(144,330)	(1,301,971)	(1,871,670)	(949,631)	(1,231,759)
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Refunding bonds issued					
Bond premium					
Transfers in		1,299,500	1,867,500		1,250,500
Transfers out				(698,878)	
Total other financing sources (uses)	-	1,299,500	1,867,500	(698,878)	1,250,500
Net change in fund balance	(144,330)	(2,471)	(4,170)	(1,648,509)	18,741
Fund balance					
December 1	999,767	657,380	944,724	1,648,509	1,214,350
November 30	\$ 855,437	654,909	940,554	-	1,233,091

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (CONT.)

Year Ended November 30, 2011

	Debt Service				2005 Transportation Revenue Refunding Bonds
	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				1,501,695	
Intergovernmental					10,808,951
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income		2,224	3,205	1,332	5,335
Miscellaneous					
Total revenues		2,224	3,205	1,503,027	10,814,286
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	6,050,000	2,055,000	2,960,000	90,000	245,000
Interest	166,375	272,875	392,500	695,840	4,178,544
Costs of issuance					
Fiscal agent fees		350	350	350	
Total expenditures	6,216,375	2,328,225	3,352,850	786,190	4,423,544
Excess (deficiency) of revenues over expenditures	(6,216,375)	(2,326,001)	(3,349,645)	716,837	6,390,742
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Refunding bonds issued					
Bond premium					
Transfers in		2,373,500	3,421,500		
Transfers out					(21,900)
Total other financing sources (uses)	-	2,373,500	3,421,500	-	(21,900)
Net change in fund balance	(6,216,375)	47,499	71,855	716,837	6,368,842
Fund balance					
December 1	6,712,630	2,227,229	3,207,063	1,316,941	8,125,779
November 30	\$ 496,255	2,274,728	3,278,918	2,033,778	14,494,621

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (CONT.)

Year Ended November 30, 2011

	Debt Service				Debt Service Total
	2006 Limited Tax General Obligation Refunding Bonds Courthouse Project	2006 General Obligation Refunding Bonds - Stormwater Project	2010 General Obligation Alternative Revenue Bonds	2011 General Obligation Refunding Bonds - Drainage Project	
Revenues					
Taxes					
Property	\$ 3,746,090				4,566,766
Sales					1,836,496
Intergovernmental				204,146	11,013,097
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income		578		8	17,438
Miscellaneous					
Total revenues	3,746,090	578	-	204,154	17,433,797
Expenditures					
Current					
General government					194,433
Health and public safety					
Highways, streets and bridges					
Public services					
Judicial					
Conservation and recreation					
Public works					
Total current expenditures	-	-	-	-	194,433
Capital outlays					
Debt service					
Principal	1,255,000	125,000			15,320,000
Interest	2,406,110	680,362	2,387,803		15,102,370
Costs of issuance				88,924	88,924
Fiscal agent fees					4,250
Total expenditures	3,661,110	805,362	2,387,803	88,924	30,709,977
Excess (deficiency) of revenues over expenditures	84,980	(804,784)	(2,387,803)	115,230	(13,276,180)
Other financing sources (uses)					
Payment to refunded bond escrow agent				(6,039,518)	(6,039,518)
Refunding bonds issued				5,340,000	5,340,000
Bond premium				306,165	306,165
Transfers in		807,500	2,387,803	482,277	13,890,080
Transfers out					(720,778)
Total other financing sources (uses)	-	807,500	2,387,803	88,924	12,775,949
Net change in fund balance	84,980	2,716	-	204,154	(500,231)
Fund balance					
December 1	2,764,718	469,899			30,288,989
November 30	\$ 2,849,698	472,615	-	204,154	29,788,758

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (CONT.)

Year Ended November 30, 2011

	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	\$	23,954			
Sales					
Intergovernmental					
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income	205		505	820	19
Miscellaneous					
Total revenues	205	23,954	505	820	19
Expenditures					
Current					
General government					
Health and public safety					
Highways, streets and bridges					
Public services					
Judicial					
Conservation and recreation					
Public works		1,175		171,898	
Total current expenditures	-	1,175	-	171,898	-
Capital outlays	179,419		389,641	29,291	
Debt service					
Principal					
Interest					
Costs of issuance					
Fiscal agent fees					
Total expenditures	179,419	1,175	389,641	201,189	-
Excess (deficiency) of revenues over expenditures	(179,214)	22,779	(389,136)	(200,369)	19
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Refunding bonds issued					
Bond premium					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	(179,214)	22,779	(389,136)	(200,369)	19
Fund balance					
December 1	181,537	1,983	411,957	690,735	16,113
November 30	\$ 2,323	24,762	22,821	490,366	16,132

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (CONT.)

Year Ended November 30, 2011

	Capital Projects				Capital Projects Total
	Children's Center Facility Construction	2011 Drainage Bond Project	Highway Impact Fees	HRSA Convalescent Center, College of DuPage Health Education Center	
Revenues					
Taxes					
Property	\$	30,977			54,931
Sales					
Intergovernmental				199,270	199,270
Court fees and fines					
Fees, licenses and permits			960,547		960,547
Charges for services					
Investment income	350		21,458		23,357
Miscellaneous					
Total revenues	350	30,977	982,005	199,270	1,238,105
Expenditures					
Current					
General government					
Health and public safety				350	350
Highways, streets and bridges			6,544		6,544
Public services					
Judicial					
Conservation and recreation					
Public works					173,073
Total current expenditures	-	-	6,544	350	179,967
Capital outlays	212,406		529,565	198,920	1,539,242
Debt service					
Principal					
Interest					
Costs of issuance					
Fiscal agent fees					
Total expenditures	212,406	-	536,109	199,270	1,719,209
Excess (deficiency) of revenues over expenditures	(212,056)	30,977	445,896	-	(481,104)
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Refunding bonds issued					
Bond premium					
Transfers in	300,000				300,000
Transfers out					
Total other financing sources (uses)	300,000	-	-	-	300,000
Net change in fund balance	87,944	30,977	445,896	-	(181,104)
Fund balance					
December 1	247,008		7,084,861		8,634,194
November 30	\$ 334,952	30,977	7,530,757	-	8,453,090

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (CONT.)

Year Ended November 30, 2011

	<u>Total Nonmajor Governmental Funds</u>
Revenues	
Taxes	
Property	\$ 28,787,764
Sales	1,836,496
Intergovernmental	54,021,389
Court fees and fines	7,252,352
Fees, licenses and permit	9,733,356
Charges for services	330,509
Investment income	197,206
Miscellaneous	2,040,877
Total revenues	<u>104,199,949</u>
Expenditures	
Current	
General government	26,811,732
Health and public safety	6,797,767
Highways, streets and bridges	2,733,636
Public services	30,197,497
Judicial	10,636,228
Conservation and recreation	171,026
Public works	5,650,036
Total current expenditures	<u>82,997,922</u>
Capital outlays	11,667,104
Debt service	
Principal	15,320,000
Interest	15,102,370
Costs of issuance	88,924
Fiscal agent fees	4,250
Total expenditures	<u>125,180,570</u>
Excess (deficiency) of revenues over expenditures	<u>(20,980,621)</u>
Other financing sources (uses)	
Payment to refunded bond escrow agent	(6,039,518)
Refunding bonds issued	5,340,000
Bond premium	306,165
Transfers in	31,619,024
Transfers out	(9,842,071)
Total other financing sources (uses)	<u>21,383,600</u>
Net change in fund balance	402,979
Fund balance	
December 1, as restated	<u>86,215,868</u>
November 30	<u>\$ 86,618,847</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, 2011

With comparative amounts at November 30, 2010

	2011	2010
ASSETS		
Cash		
Demand deposits	\$ 30,269,885	28,686,937
Certificates of deposit	16,151,314	18,450,000
Investments	4,991,800	5,105,426
Receivables		
Taxes	23,496,091	23,399,660
Interest	62,217	60,466
Other	237,322	278,090
Due from Federal, State and other governmental units	24,678,139	24,575,965
Due from other funds	9,085,600	6,101,114
Advances receivable from other funds	1,474,446	1,790,544
Other assets	324,162	276,192
	\$ 110,770,976	108,724,394
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 4,364,688	4,003,742
Accrued payroll	4,314,837	4,326,793
Accrued compensated absences	455,132	257,519
Due to Federal, State and other governmental units	214,453	240,595
Due to other funds	2,314,656	2,257,666
Deferred revenue	32,191,603	32,551,968
Retainage payable	109,422	33,561
Other liabilities	3,488,772	3,467,785
	47,453,563	47,139,629
Fund balance		
Nonspendable		
Advances receivable from other funds	1,474,446	1,790,544
Committed for		
Capital purposes	840,084	1,345,656
Unassigned	61,002,883	58,448,565
	63,317,413	61,584,765
	\$ 110,770,976	108,724,394

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, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	(Restated) 2010 Actual
Revenues				
Taxes	\$ 100,433,313	103,349,369	2,916,056	98,717,490
Intergovernmental	15,125,135	15,922,249	797,114	14,139,295
Court fees, fines and forfeitures	35,757,334	29,386,735	(6,370,599)	35,355,157
Fees, licenses and permits	9,582,866	8,777,179	(805,687)	9,106,060
Charges for services	1,648,752	1,807,737	158,985	1,688,089
Investment income	1,165,723	698,124	(467,599)	816,370
Miscellaneous	1,975,586	2,088,320	112,734	1,525,252
Insurance reimbursement	165,700	178,225	12,525	132,925
Total revenues	165,854,409	162,207,938	(3,646,471)	161,480,638
Expenditures				
Current				
General government	52,868,413	47,060,147	5,808,266	50,054,811
Health and public safety	42,264,613	42,268,887	(4,274)	42,324,876
Public services	4,953,851	4,621,250	332,601	4,502,692
Judicial	34,219,272	33,463,069	756,203	33,843,378
Educational services	843,735	798,447	45,288	847,927
Public works	402,000	409,642	(7,642)	303,082
Total current expenditures	135,551,884	128,621,442	6,930,442	131,876,766
Capital outlays	3,500,202	2,495,329	1,004,873	2,828,765
Total expenditures	139,052,086	131,116,771	7,935,315	134,705,531
Excess of revenues over expenditures	26,802,323	31,091,167	4,288,844	26,775,107

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, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
Other financing sources (uses)				
Transfers in				
Capital Projects				
County Capital Improvement				125,375
2001 Drainage Bonds		216,601	216,601	
Transfers out				
Special Revenues				
Stormwater Drainage	(3,025,000)	(3,025,000)		(3,000,000)
Youth Home				(200,000)
Economic Development	(800,000)	(780,000)	20,000	(600,000)
IMRF	(9,570,314)	(9,745,314)	(175,000)	(8,210,000)
Social Security	(3,565,238)	(3,806,905)	(241,667)	(3,813,325)
Convalescent Center				
Cash transfer subsidy	(2,937,000)	(2,718,000)	219,000	(2,550,000)
Indirect cost subsidy		(2,689,098)	(2,689,098)	
Capital Projects				
Children's Center Facility				
Construction	(300,000)	(300,000)		(300,000)
Debt Service				
2010 General Obligation A and B	(2,387,831)	(2,387,803)	28	
Jail Expansion Project				
1993 General Obligation Bonds				
(Alt. Rev. Source) - Jail Project	(1,302,840)	(1,299,500)	3,340	(1,300,000)
2002 General Obligation Bonds				
(Alt. Rev. Source) - Jail Project	(2,381,500)	(2,373,500)	8,000	(2,373,750)
Internal Service				
Liability insurance	(500,000)	(450,000)	50,000	(250,000)
Total other financing sources (uses)	(26,769,723)	(29,358,519)	(2,588,796)	(22,471,700)
Net change in fund balance	32,600	1,732,648	1,700,048	4,303,407
Fund balance				
December 1	61,584,765	61,584,765		57,281,358
November 30	\$ 61,617,365	63,317,413	1,700,048	61,584,765

SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY SOURCE

GENERAL FUND

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
Revenues				
Taxes				
Property taxes	\$ 23,393,000	22,959,752	(433,248)	22,762,794
Retailers occupation tax	4,479,563	5,104,692	625,129	4,645,316
County-wide sales tax	32,215,850	33,468,525	1,252,675	31,602,392
RTA sales tax	40,344,900	41,816,400	1,471,500	39,706,988
Total taxes	100,433,313	103,349,369	2,916,056	98,717,490
Intergovernmental				
State income tax	7,266,603	8,300,016	1,033,413	6,922,677
Personal property replacement taxes	3,000,000	2,551,904	(448,096)	2,895,908
Other state reimbursement	2,689,697	3,102,594	412,897	2,185,333
Other federal reimbursement	872,373	828,485	(43,888)	1,113,267
Other governmental agency reimbursement	1,296,462	1,139,250	(157,212)	1,022,110
Total intergovernmental	15,125,135	15,922,249	797,114	14,139,295
Court fees, fines and forfeitures				
Court fees and forfeitures	22,514,500	18,425,555	(4,088,945)	21,207,940
Security fees	1,750,338	1,353,511	(396,827)	1,434,463
County Sheriff fees	2,171,300	1,541,758	(629,542)	2,061,890
State's Attorney				
Fees	830,000	748,604	(81,396)	848,924
Fines	2,913,000	2,127,221	(785,779)	2,811,014
Work release program	180,000	180,553	553	154,354
S.W.A.P. program	60,000	148,302	88,302	90,634
Penalty on delinquent taxes	5,338,196	4,861,231	(476,965)	6,745,938
Total court fees, fines and forfeitures	35,757,334	29,386,735	(6,370,599)	35,355,157

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

GENERAL FUND

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
Revenues (Cont.)				
Fees, licenses and permits				
Fees				
Circuit Court probation	87,500	130,783	43,283	52,850
DUI evaluation program	800,000	794,153	(5,847)	794,392
Fees for telecommunication	1,300,000	1,198,400	(101,600)	831,962
County Clerk fees	13,000	7,902	(5,098)	17,664
County Coroner		1,725	1,725	19,390
County Treasurer	1,013,600	27,394	(986,206)	738,931
Recorder of deeds	2,838,772	2,646,770	(192,002)	2,848,916
Psychological services	201,492	209,600	8,108	220,075
OTB mutual fees	421,406	443,695	22,289	373,788
Bond processing fees	235,000	173,779	(61,221)	190,574
Rental housing support fees	74,718	72,041	(2,677)	73,817
Family Center	113,000	126,150	13,150	119,456
Board of Elections Commissioners fees	7,000	4,159	(2,841)	8,332
Licenses and permits				
County Clerk licenses	696,000	666,116	(29,884)	648,264
Liquor licenses	140,000	148,000	8,000	144,950
Transfer stamps	1,641,378	2,126,512	485,134	2,022,699
Total fees, licenses and permits	9,582,866	8,777,179	(805,687)	9,106,060
Charges for services				
Information Technology	174,209	137,205	(37,004)	146,165
Facilities Management	611,857	605,717	(6,140)	486,417
Personnel	162,231	150,545	(11,686)	120,853
Finance	593,505	688,183	94,678	833,077
Other cost reimbursements	106,950	226,087	119,137	101,577
Total charges for services	1,648,752	1,807,737	158,985	1,688,089
Investment income	1,165,723	698,124	(467,599)	816,370
Miscellaneous	1,975,586	2,088,320	112,734	1,525,252
Insurance reimbursement and settlements	165,700	178,225	12,525	132,925
Total revenues	\$ 165,854,409	162,207,938	(3,646,471)	161,480,638

DUPAGE COUNTY, ILLINOIS

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SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY DEPARTMENT

GENERAL FUND

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
COUNTY BOARD				
Property taxes	\$ 23,393,000	22,959,752	(433,248)	22,762,794
Retailers occupation tax - County share	4,479,563	5,104,692	625,129	4,645,316
County-wide sales tax	32,215,850	33,468,525	1,252,675	31,602,392
RTA sales tax	40,344,900	41,816,400	1,471,500	39,706,988
State income tax - County share	7,266,603	8,300,016	1,033,413	6,922,677
Personal property replacement taxes	3,000,000	2,551,904	(448,096)	2,895,908
Interest	554,455	175,805	(378,650)	333,251
Penalty on delinquent taxes	5,338,196	4,861,231	(476,965)	6,745,938
Fees for telecommunication	1,300,000	1,198,400	(101,600)	831,962
OTB mutual fees	421,406	443,695	22,289	373,788
Other	514,247	650,524	136,277	902,873
Total County Board	118,828,220	121,530,944	2,702,724	117,723,887
PUBLIC WORKS DRAINAGE				
Miscellaneous				2,751
CLERK OF THE CIRCUIT COURT				
Court fees	21,022,000	17,118,102	(3,903,898)	19,812,581
Bond forfeitures	950,000	907,753	(42,247)	921,146
Court system maintenance fees	542,500	399,700	(142,800)	411,772
Security fees	1,750,338	1,353,511	(396,827)	1,434,463
Interest	300,000	118,926	(181,074)	170,180
Other	1,000	18,390	17,390	4,950
Total Clerk of the Circuit Court	24,565,838	19,916,382	(4,649,456)	22,755,092
CIRCUIT COURT				
Drug Court fees				
Other miscellaneous fees	2,500	29	(2,471)	560
Interpreter reimbursement				(12,913)
State violent offender reimbursement		33,944	33,944	
Total Circuit Court	2,500	33,973	31,473	(12,353)
PUBLIC DEFENDER				
State salary reimbursement	46,967	74,921	27,954	112,283

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

GENERAL FUND

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
COUNTY SHERIFF				
Fees	2,171,300	1,541,758	(629,542)	2,061,890
Reimbursements				
Township patrol	404,155	406,017	1,862	396,281
State battle grant funds	110,000		(110,000)	125,895
Glenbard High School duty	76,207	83,828	7,621	60,966
University of Illinois training	355,773	187,251	(168,522)	699,803
Detail duty	595,000	434,010	(160,990)	386,370
Federal marshal overtime	15,000	18,891	3,891	17,199
Immigration and Customs	20,000	14,999	(5,001)	23,000
Federal Bureau of Investigation overtime	3,500	660	(2,840)	2,012
Other	51,000	51,669	669	34,596
Total County Sheriff	3,801,935	2,739,083	(1,062,852)	3,808,012
COUNTY JAIL				
Work release program fees	180,000	180,553	553	154,354
Bond processing fees	235,000	173,779	(61,221)	190,574
S.W.A.P. program fees	60,000	148,302	88,302	90,634
Arrestees' medical cost reimbursement	95,000	100,689	5,689	2,988
Social Security reimbursement	18,000	5,600	(12,400)	13,200
Professional services reimbursement				
Inmate account	18,000	15,439	(2,561)	16,131
Commissary and telephone account	384,000	335,996	(48,004)	334,622
Other	8,000	23,741	15,741	9,244
Total County Jail	998,000	984,099	(13,901)	811,747
MERIT COMMISSION				
Miscellaneous				6,060
STATE'S ATTORNEY				
Fees	600,000	499,869	(100,131)	608,385
Fines	2,913,000	2,127,221	(785,779)	2,811,014
Reimbursements				
State salary	144,677	87,268	(57,409)	214,143
State capital litigation	10,000	8,480	(1,520)	61,676
State battle grant funds	82,500	106,300	23,800	84,960
Article 36	50,000	34,775	(15,225)	47,000
Child Support Enforcement Grant	300,000	298,835	(1,165)	188,688
Other	1,200	3,371	2,171	3,676
Total State's Attorney	4,101,377	3,166,119	(935,258)	4,019,542

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

GENERAL FUND

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
STATE'S ATTORNEY - CHILDREN'S CENTER				
Reimbursements	112,000	119,000	7,000	109,000
Advocacy fees	180,000	213,960	33,960	193,539
Miscellaneous	200	525	325	104
Total State's Attorney - Children's Center	292,200	333,485	41,285	302,643
COUNTY CORONER				
Inquest, autopsies, estates and other fees		1,725	1,725	19,390
OFFICE OF EMERGENCY MANAGEMENT				
Federal salary reimbursement	160,000	244,593	84,593	169,365
Other reimbursements				19,848
Other				17,620
Total Office of Emergency Management	160,000	244,593	84,593	206,833
CIRCUIT COURT PROBATION				
Fees	45,000	69,515	24,515	52,290
Child care fees from parents	18,000	47,003	29,003	61,003
State salary reimbursement	2,000,000	2,222,160	222,160	1,366,100
State child care reimbursement	40,000	61,239	21,239	
Other	1,200	11,299	10,099	5,387
Total Circuit Court Probation	2,104,200	2,411,216	307,016	1,484,780
DUI EVALUATION PROGRAM				
Fees	800,000	794,153	(5,847)	794,392
COUNTY AUDITOR				
Indirect cost reimbursement	6,650	9,355	2,705	8,058
EDUCATIONAL SERVICES				
Miscellaneous		24,432	24,432	
SUPERVISOR OF ASSESSMENTS				
State salary reimbursements	55,253	50,593	(4,660)	38,223
Other	2,000	1,507	(493)	4,506
Total Supervisor of Assessments	57,253	52,100	(5,153)	42,729

DUPAGE COUNTY, ILLINOIS

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

GENERAL FUND

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
<u>COUNTY CLERK</u>				
Licenses and fees	696,000	666,116	(29,884)	648,264
Interest	8,000	32,644	24,644	44,778
Sale of maps, plans and publications	13,000	7,902	(5,098)	17,664
Total County Clerk	717,000	706,662	(10,338)	710,706
<u>COUNTY TREASURER</u>				
Fees				
Inheritance tax	1,000,000	11,969	(988,031)	704,340
Other	13,500	1,400	(12,100)	17,495
Trustee salary reimbursement	12,000	12,632	632	16,543
Other	1,100	14,150	13,050	19,116
Total County Treasurer	1,026,600	40,151	(986,449)	757,494
<u>RENTAL HOUSING SUPPORT</u>				
Fees	74,718	72,041	(2,677)	73,817
<u>RECORDER OF DEEDS</u>				
Transfer stamp fees	1,641,378	2,126,512	485,134	2,022,699
Recording fees	2,562,747	2,386,223	(176,524)	2,567,366
Certified copies and filing fees	276,025	260,547	(15,478)	281,550
Other	15,133	12,675	(2,458)	15,564
Total Recorder of Deeds	4,495,283	4,785,957	290,674	4,887,179
<u>LIQUOR CONTROL COMMISSION</u>				
Liquor licenses	140,000	148,000	8,000	144,950
<u>HUMAN SERVICES</u>				
Other	35,100	32,661	(2,439)	44,642
<u>VETERANS ASSISTANCE COMMISSION PROGRAM</u>				
Other				9,825
<u>TAXI PROGRAM</u>				
Other	45,000	47,250	2,250	8,725

DUPAGE COUNTY, ILLINOIS

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

GENERAL FUND

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
<u>FACILITIES MANAGEMENT</u>				
Rents	16,749	14,344	(2,405)	15,375
Building maintenance service fees	52,742	160,010	107,268	(18,192)
Indirect cost reimbursements	542,366	431,363	(111,003)	489,234
Other reimbursements		47,469	47,469	
Other	920	15,631	14,711	3,486
Total Facilities Management	612,777	668,817	56,040	489,903
<u>INFORMATION TECHNOLOGY</u>				
Data processing service fees				
Non-County	144,281	100,359	(43,922)	131,443
County	29,928	36,846	6,918	14,722
Total Information Technology	174,209	137,205	(37,004)	146,165
<u>PERSONNEL</u>				
Indirect cost reimbursements	170,461	153,895	(16,566)	120,853
Other	1,031	5,551	4,520	7,903
Total Personnel	171,492	159,446	(12,046)	128,756
<u>CREDIT UNION</u>				
Salary reimbursement	150,294	145,789	(4,505)	148,713
<u>FINANCE</u>				
Reimbursement				
Indirect costs - grants		216,408	216,408	257,523
Indirect costs - other entities	593,505	471,775	(121,730)	575,554
Other reimbursements		21,055	21,055	
Other	80,733	95,911	15,178	273,725
Total Finance	674,238	805,149	130,911	1,106,802
<u>CORPORATE FUND SPECIAL ACCOUNT</u>				
Indirect cost reimbursement	299	112,309	112,010	133,124
External auditor services reimbursement	5,001		(5,001)	
Other	1,051,766	1,051,754	(12)	2,006
Total Corporate Fund Special Account	1,057,066	1,164,063	106,997	135,130
<u>GENERAL FUND INSURANCE</u>				
Settlements and reimbursements	165,700	178,225	12,525	132,925

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

GENERAL FUND

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
<u>PSYCHOLOGICAL SERVICES</u>				
Fees				
DUI	101,112	110,247	9,135	111,492
Domestic violence	100,380	99,353	(1,027)	108,583
Caring, coping and children		7,262	7,262	
Total Psychological Services	201,492	216,862	15,370	220,075
<u>FAMILY CENTER</u>				
Fees				
Online fees	90,000	103,460	13,460	98,254
Caring, coping and children	20,000	20,140	140	18,852
Peace Program	3,000	2,550	(450)	2,350
Total Family Center	113,000	126,150	13,150	119,456
<u>BOARD OF ELECTION COMMISSIONERS</u>				
State reimbursements for judges	222,300	450,870	228,570	121,050
Other	13,000	6,060	(6,940)	8,479
Total Board of Election Commissioners	235,300	456,930	221,630	129,529
Total revenues	\$ 165,854,409	162,207,938	(3,646,471)	161,480,638

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION

GENERAL FUND

Year Ended November 30, 2011

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

	General Government		Health and Public Safety		Public Services	
	Budget	Actual	Budget	Actual	Budget	Actual
County Board	\$ 1,841,081	1,693,181				
Ethics Commission	14,806	12,695				
Public Works Drainage						
Clerk of the Circuit Court						
Circuit Court						
Public Defender						
Jury Commission						
County Sheriff			40,088,421	40,158,958		
Merit Commission	70,400	39,869				
State's Attorney						
State's Attorney Children Center						
County Coroner			1,277,772	1,277,862		
Office of Emergency Management			898,420	832,067		
Circuit Court Probation						
DUI Evaluation Program						
County Auditor	500,151	472,733				
Educational Service Region						
Supervisor of Assessments	1,261,384	1,173,708				
Board of Tax Review	147,174	140,904				
County Clerk	1,003,873	1,027,536				
County Treasurer	1,575,696	1,341,841				
Recorder of Deeds	1,332,620	1,280,630				
Liquor Control Commission	13,792	12,032				
Human Services					2,441,364	2,149,994
Veterans Assistance Program					368,358	366,970
Outside Agency Support					1,000,000	1,000,000
Taxi Program					45,000	33,127
Facilities Management	10,863,628	8,081,658				
Information Technology	4,983,664	4,486,104				
Personnel Department	1,383,547	735,750				
Personnel Department - Security	864,363	535,194				
Credit Union	150,113	144,913				
Finance Department	2,817,890	2,434,793				
Corporate Fund - Capital	582,576	523,646				
County Audit	280,000	243,450				
General Fund Insurance	12,615,208	12,233,223				
General Fund Special Accounts	5,747,410	5,797,852				
Psychological Services					910,733	884,515
Family Center					188,396	186,644
Board of Election Commissioners	4,819,037	4,648,435				
	<u>\$ 52,868,413</u>	<u>47,060,147</u>	<u>42,264,613</u>	<u>42,268,887</u>	<u>4,953,851</u>	<u>4,621,250</u>

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

GENERAL FUND

Year Ended November 30, 2011

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

	Judicial		Educational Services		Public Works	
	Budget	Actual	Budget	Actual	Budget	Actual
County Board	\$					
Ethics Commission						
Public Works Drainage					402,000	409,642
Clerk of the Circuit Court	8,485,501	8,436,905				
Circuit Court	2,076,273	2,042,313				
Public Defender	2,744,280	2,714,272				
Jury Commission	627,330	539,938				
County Sheriff						
Merit Commission						
State's Attorney	9,602,743	9,462,416				
State's Attorney Children Center	616,867	573,869				
County Coroner						
Office of Emergency Management						
Circuit Court Probation	9,349,335	9,033,176				
DUI Evaluation Program	716,943	660,180				
County Auditor						
Educational Service Region			843,735	798,447		
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						
	\$ 34,219,272	33,463,069	843,735	798,447	402,000	409,642

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

GENERAL FUND

Year Ended November 30, 2011

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

	Capital Outlay		Total		Variance with Budget Positive (Negative)	2010 Actual
	Budget	Actual	Budget	Actual		
County Board	\$		1,841,081	1,693,181	147,900	1,707,370
Ethics Commission			14,806	12,695	2,111	4,109
Public Works Drainage			402,000	409,642	(7,642)	303,082
Clerk of the Circuit Court			8,485,501	8,436,905	48,596	8,699,542
Circuit Court			2,076,273	2,042,313	33,960	2,004,542
Public Defender			2,744,280	2,714,272	30,008	2,752,650
Jury Commission			627,330	539,938	87,392	545,113
County Sheriff			40,088,421	40,158,958	(70,537)	40,205,065
Merit Commission			70,400	39,869	30,531	68,126
State's Attorney			9,602,743	9,462,416	140,327	9,586,605
State's Attorney Children Center			616,867	573,869	42,998	558,213
County Coroner			1,277,772	1,277,862	(90)	1,285,803
Office of Emergency Management			898,420	832,067	66,353	834,008
Circuit Court Probation			9,349,335	9,033,176	316,159	9,032,688
DUI Evaluation Program			716,943	660,180	56,763	664,025
County Auditor			500,151	472,733	27,418	495,591
Educational Service Region			843,735	798,447	45,288	847,927
Supervisor of Assessments			1,261,384	1,173,708	87,676	867,134
Board of Tax Review			147,174	140,904	6,270	146,825
County Clerk			1,003,873	1,027,536	(23,663)	1,006,658
County Treasurer			1,575,696	1,341,841	233,855	1,418,143
Recorder of Deeds			1,332,620	1,280,630	51,990	1,319,393
Liquor Control Commission			13,792	12,032	1,760	11,662
Human Services			2,441,364	2,149,994	291,370	2,037,646
Veterans Assistance Program			368,358	366,970	1,388	368,809
Outside Agency Support			1,000,000	1,000,000		1,000,000
Taxi Program			45,000	33,127	11,873	35,972
Facilities Management			10,863,628	8,081,658	2,781,970	9,948,973
Information Technology			4,983,664	4,486,104	497,560	4,781,211
Personnel Department			1,383,547	735,750	647,797	1,389,317
Personnel Department - Security			864,363	535,194	329,169	811,186
Credit Union			150,113	144,913	5,200	145,805
Finance Department			2,817,890	2,434,793	383,097	2,900,064
Corporate Fund - Capital	3,490,454	2,485,581	4,073,030	3,009,227	1,063,803	3,322,681
County Auditor			280,000	243,450	36,550	263,270
General Fund Insurance			12,615,208	12,233,223	381,985	11,460,745
General Fund Special Accounts			5,747,410	5,797,852	(50,442)	5,836,174
Psychological Services			910,733	884,515	26,218	859,793
Family Center			188,396	186,644	1,752	200,472
Board of Election Commissioners	9,748	9,748	4,828,785	4,658,183	170,602	4,979,139
	<u>\$ 3,500,202</u>	<u>2,495,329</u>	<u>139,052,086</u>	<u>131,116,771</u>	<u>7,935,315</u>	<u>134,705,531</u>

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY OBJECT

GENERAL FUND

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
COUNTY BOARD				
Current				
Personnel	\$ 1,652,625	1,547,651	104,974	1,557,559
Commodities	8,514	3,804	4,710	5,899
Contractual	179,942	141,726	38,216	143,912
Total County Board	1,841,081	1,693,181	147,900	1,707,370
ETHICS COMMISSION				
Current				
Personnel	2,000	1,373	627	694
Contractual	12,806	11,322	1,484	3,415
Total Ethics Commission	14,806	12,695	2,111	4,109
PUBLIC WORKS DRAINAGE				
Current				
Personnel				3,533
Commodities	8,800	4,839	3,961	18
Contractual	343,046	354,803	(11,757)	299,531
Total Current	351,846	359,642	(7,796)	303,082
Capital outlays	50,154	50,000	154	
Total Public Works Drainage	402,000	409,642	(7,642)	303,082
CLERK OF THE CIRCUIT COURT				
Current				
Personnel	7,695,604	7,674,151	21,453	7,855,018
Commodities	80,000	80,000		191,873
Contractual	709,897	682,754	27,143	652,651
Total Clerk of the Circuit Court	8,485,501	8,436,905	48,596	8,699,542
CIRCUIT COURT				
Current				
Personnel	1,297,926	1,294,329	3,597	1,305,855
Commodities	80,600	75,850	4,750	71,783
Contractual	697,747	672,134	25,613	626,904
Total Circuit Court	2,076,273	2,042,313	33,960	2,004,542

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

GENERAL FUND

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
<u>PUBLIC DEFENDER</u>				
Current				
Personnel	2,620,685	2,621,135	(450)	2,638,709
Commodities	32,720	30,201	2,519	36,072
Contractual	90,875	62,936	27,939	77,869
Total Public Defender	2,744,280	2,714,272	30,008	2,752,650
<u>JURY COMMISSION</u>				
Current				
Personnel	182,479	178,396	4,083	183,489
Commodities	52,277	26,105	26,172	32,671
Contractual	392,574	335,437	57,137	328,953
Total Jury Commission	627,330	539,938	87,392	545,113
<u>COUNTY SHERIFF</u>				
Current				
Personnel	36,302,926	36,425,055	(122,129)	36,542,808
Commodities	1,985,147	1,897,548	87,599	1,939,559
Contractual	1,800,348	1,836,355	(36,007)	1,722,698
Total County Sheriff	40,088,421	40,158,958	(70,537)	40,205,065
<u>MERIT COMMISSION</u>				
Current				
Personnel	19,760	19,562	198	18,675
Commodities	850	219	631	520
Contractual	49,790	20,088	29,702	48,931
Total Merit Commission	70,400	39,869	30,531	68,126
<u>STATE'S ATTORNEY</u>				
Current				
Personnel	8,837,068	8,756,551	80,517	8,830,566
Commodities	163,750	149,159	14,591	126,582
Contractual	601,925	556,706	45,219	629,457
Total State's Attorney	9,602,743	9,462,416	140,327	9,586,605

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

GENERAL FUND

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
STATE'S ATTORNEY CHILDREN'S CENTER				
Current				
Personnel	529,022	504,600	24,422	477,490
Commodities	4,600	2,403	2,197	10,478
Contractual	83,245	66,866	16,379	70,245
Total State's Attorney Children's Center	616,867	573,869	42,998	558,213
COUNTY CORONER				
Current				
Personnel	1,068,122	1,068,932	(810)	1,047,767
Commodities				25,440
Contractual	209,650	208,930	720	212,596
Total County Coroner	1,277,772	1,277,862	(90)	1,285,803
OFFICE OF EMERGENCY MANAGEMENT				
Current				
Personnel	728,740	691,254	37,486	600,960
Commodities	36,080	31,332	4,748	22,446
Contractual	133,600	109,481	24,119	210,602
Total Office of Emergency Management	898,420	832,067	66,353	834,008
CIRCUIT COURT PROBATION				
Current				
Personnel	8,155,500	8,163,173	(7,673)	8,122,312
Commodities	88,281	73,290	14,991	83,399
Contractual	1,105,554	796,713	308,841	826,977
Total Circuit Court Probation	9,349,335	9,033,176	316,159	9,032,688
DUI EVALUATION PROGRAM				
Current				
Personnel	656,065	618,902	37,163	611,889
Commodities	41,092	33,499	7,593	34,188
Contractual	19,786	7,779	12,007	17,948
Total DUI Evaluation Program	716,943	660,180	56,763	664,025

DUPAGE COUNTY, ILLINOIS

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

GENERAL FUND

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
<u>COUNTY AUDITOR</u>				
Current				
Personnel	480,722	469,003	11,719	482,778
Commodities	5,125	2,012	3,113	4,505
Contractual	14,304	1,718	12,586	8,308
Total County Auditor	500,151	472,733	27,418	495,591
<u>EDUCATIONAL SERVICE REGION</u>				
Current				
Personnel	666,098	620,823	45,275	630,736
Commodities	7,233	7,233		8,103
Contractual	170,404	170,391	13	209,088
Total Educational Service Region	843,735	798,447	45,288	847,927
<u>SUPERVISOR OF ASSESSMENTS</u>				
Current				
Personnel	760,857	744,789	16,068	734,931
Commodities	26,759	11,288	15,471	4,310
Contractual	473,768	417,631	56,137	127,893
Total Supervisor of Assessments	1,261,384	1,173,708	87,676	867,134
<u>BOARD OF TAX REVIEW</u>				
Current				
Personnel	138,444	133,731	4,713	138,604
Commodities	2,000	1,338	662	1,491
Contractual	6,730	5,835	895	6,730
Total Board of Tax Review	147,174	140,904	6,270	146,825
<u>COUNTY CLERK</u>				
Current				
Personnel	985,390	1,011,904	(26,514)	974,936
Commodities	11,670	11,670		20,176
Contractual	6,813	3,962	2,851	11,546
Total County Clerk	1,003,873	1,027,536	(23,663)	1,006,658

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

GENERAL FUND

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
COUNTY TREASURER				
Current				
Personnel	1,274,197	1,061,476	212,721	1,144,559
Commodities	20,180	12,817	7,363	14,008
Contractual	281,319	267,548	13,771	259,576
Total County Treasurer	1,575,696	1,341,841	233,855	1,418,143
RECORDER OF DEEDS				
Current				
Personnel	1,206,352	1,154,743	51,609	1,197,258
Commodities	28,055	28,055		29,497
Contractual	98,213	97,832	381	92,638
Total Recorder of Deeds	1,332,620	1,280,630	51,990	1,319,393
LIQUOR CONTROL COMMISSION				
Current				
Personnel	12,032	12,032		11,662
Contractual	1,760		1,760	
Total Liquor Control Commission	13,792	12,032	1,760	11,662
HUMAN SERVICES				
Current				
Personnel	1,105,510	1,090,704	14,806	1,022,830
Commodities	5,241	4,875	366	5,842
Contractual	1,330,613	1,054,415	276,198	1,008,974
Total Human Services	2,441,364	2,149,994	291,370	2,037,646
VETERANS ASSISTANCE COMMISSION PROGRAM				
Current				
Personnel	131,479	130,097	1,382	131,681
Commodities	1,397	1,397		2,157
Contractual	235,482	235,476	6	234,971
Total Veterans Assistance Commission Program	368,358	366,970	1,388	368,809
OUTSIDE AGENCY SUPPORT				
Current				
Contractual	1,000,000	1,000,000		1,000,000

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

GENERAL FUND

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
<u>TAXI PROGRAM</u>				
Current				
Contractual	45,000	33,127	11,873	35,972
<u>FACILITIES MANAGEMENT</u>				
Current				
Personnel	4,351,208	4,262,584	88,624	4,145,004
Commodities	1,046,892	923,153	123,739	923,496
Contractual	5,465,528	2,895,921	2,569,607	4,880,473
Total Facilities Management	10,863,628	8,081,658	2,781,970	9,948,973
<u>INFORMATION TECHNOLOGY</u>				
Current				
Personnel	2,631,967	2,621,485	10,482	2,530,082
Commodities	70,000	44,981	25,019	61,419
Contractual	2,281,697	1,819,638	462,059	2,189,710
Total Information Technology	4,983,664	4,486,104	497,560	4,781,211
<u>PERSONNEL DEPARTMENT</u>				
Current				
Personnel	963,627	516,187	447,440	1,035,952
Commodities	18,920	17,878	1,042	34,475
Contractual	401,000	201,685	199,315	318,890
Total Personnel Department	1,383,547	735,750	647,797	1,389,317
<u>PERSONNEL DEPARTMENT - SECURITY</u>				
Current				
Personnel	670,501	341,811	328,690	703,374
Commodities	53,832	53,619	213	35,652
Contractual	140,030	139,764	266	72,160
Total Personnel Department - Security	864,363	535,194	329,169	811,186
<u>CREDIT UNION</u>				
Current				
Personnel	150,113	144,913	5,200	145,805

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

GENERAL FUND

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
<u>FINANCE DEPARTMENT</u>				
Current				
Personnel	1,792,869	1,768,263	24,606	1,979,483
Commodities	260,500	207,571	52,929	238,006
Contractual	764,521	458,959	305,562	682,575
Total Finance Department	2,817,890	2,434,793	383,097	2,900,064
<u>CORPORATE FUND - CAPITAL</u>				
Current				
Commodities	582,576	523,646	58,930	510,088
Capital outlays	3,490,454	2,485,581	1,004,873	2,812,593
Total Corporate Fund - Capital	4,073,030	3,009,227	1,063,803	3,322,681
<u>COUNTY AUDIT</u>				
Current				
Contractual	280,000	243,450	36,550	263,270
<u>GENERAL FUND INSURANCE</u>				
Current				
Personnel	12,215,208	12,177,556	37,652	11,415,734
Contractual	400,000	55,667	344,333	45,011
Total General Fund Insurance	12,615,208	12,233,223	381,985	11,460,745
<u>GENERAL FUND SPECIAL ACCOUNTS</u>				
Current				
Personnel	3,015,752	3,015,133	619	3,311,521
Commodities	748,216	662,477	85,739	623,730
Contractual	1,983,442	2,120,242	(136,800)	1,900,923
Total General Fund Special Accounts	5,747,410	5,797,852	(50,442)	5,836,174
<u>PSYCHOLOGICAL SERVICES</u>				
Current				
Personnel	808,873	790,045	18,828	771,514
Commodities	7,338	6,169	1,169	4,874
Contractual	94,522	88,301	6,221	83,405
Total Psychological Services	910,733	884,515	26,218	859,793

DUPAGE COUNTY, ILLINOIS

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

GENERAL FUND

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
<u>FAMILY CENTER</u>				
Current				
Personnel	185,666	183,914	1,752	197,742
Commodities	1,000	1,000		1,000
Contractual	1,730	1,730		1,730
Total Family Center	188,396	186,644	1,752	200,472
<u>BOARD OF ELECTION</u>				
<u>COMMISSIONERS</u>				
Current				
Personnel	1,610,764	1,525,194	85,570	1,625,608
Commodities	135,500	115,380	20,120	149,245
Contractual	3,072,773	3,007,861	64,912	3,188,114
Total Current	4,819,037	4,648,435	170,602	4,962,967
Capital outlays	9,748	9,748		16,172
Total Board of Election Commissioners	4,828,785	4,658,183	170,602	4,979,139
Total expenditures	\$ 139,052,086	131,116,771	7,935,315	134,705,531

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.

Convalescent Center – This fund is used to account for the financing, operations, administration and maintenance of the County's Convalescent Center.

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.

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 expenditures 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 to property owners to provide site water runoff storage. The fee is used to enhance existing or construct new water runoff storage facilities.

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

GIS Data Processing – This fund is used to account for the partial proceeds of a fee to be used for the purchase of equipment and expenditures incurred in implementing and maintaining a 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.

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 Program – 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 fees collected by or on behalf of the Coroner's Office, to be used for the purchase of electronic and forensic identification equipment or other related supplies and the operating expenditures of the 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.

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.

Electronic Citation Operations – This fund is used to account for e-citation fees received for each traffic citation issued. These fees are used to meet the technical support needs, provide manual ticket backup, additional forms development and equipment as required to support the operation of the e-citation process.

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.

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.

Clean Cities Project Grant – This fund is used to account for revenue and expenditure of grant funds received from the Gas Technology Institute for the conversion of 15 County vehicles to compressed natural gas.

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.

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.

Energy Savings and Green Initiative Project Grant – This fund is used to account for revenue and expenditure of grant funds received from the U.S. Department of Energy to be used to reduce energy consumption in the County.

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 subgrantee 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 – This 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 to support local disaster preparedness efforts.

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 System – 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.

State Court Improvement Grant – This fund is used to account for grant funds received by the Administrative Office of the Illinois Courts to conduct a one-day training for court and other agency support personnel.

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

D-1

COMBINED SCHEDULE OF BALANCE SHEETS

SPECIAL REVENUE FUNDS

November 30, 2011

With comparative totals at November 30, 2010

	2011	(Restated) 2010
ASSETS		
Cash		
Demand deposits	\$ 54,960,247	52,657,870
Certificates of deposit	22,340,000	28,625,000
Receivables		
Taxes	36,954,547	37,285,713
Interest		3,118
Accounts	15,654,795	4,543,819
Other	24,769	24,690
Due from Federal, State and other governmental units	26,015,746	26,483,432
Due from other funds	4,465,216	5,148,754
Advances receivable from other funds	932,061	859,781
Inventory	670,531	564,900
Other assets	19,203	19,579
	<u>\$ 162,037,115</u>	<u>156,216,656</u>
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 10,267,906	12,321,460
Accrued payroll	3,650,868	3,413,286
Accrued compensated absences - current	142,601	45,111
Due to Federal, State and other governmental units	2,866,615	833,131
Due to other funds	11,018,010	7,449,712
Advances payable to other funds	2,680,361	2,873,563
Deferred revenue	54,528,431	52,040,065
Retainage payable	551,423	626,466
Other liabilities	700,456	1,020,702
	<u>86,406,671</u>	<u>80,623,496</u>
Fund balances		
Nonspendable		
Prepaid expenditures	19,203	19,579
Inventory	670,531	162,719
Advances receivable from other funds	932,061	859,781
Restricted for		
Grant programs	1,249,801	1,099,637
Employee benefits	8,721,752	9,287,859
Health and public safety purposes	3,248,436	350,138
Highways, streets and bridges purposes	17,637,507	21,187,522
Wetland mitigation purposes	15,410,663	15,271,434
Judicial purposes	7,694,066	7,523,753
Other purposes	3,648,342	3,541,000
Committed for		
Other purposes	6,229,920	6,526,323
Assigned for		
Public health purposes	14,759,334	15,724,345
Unassigned	(4,591,172)	(5,960,930)
	<u>75,630,444</u>	<u>75,593,160</u>
	<u>\$ 162,037,115</u>	<u>156,216,656</u>

DUPAGE COUNTY, ILLINOIS

D-2

COMBINED SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

SPECIAL REVENUE FUNDS

Year Ended November 30, 2011

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

	2011	(Restated) 2010
Revenues		
Taxes	\$ 56,471,178	57,932,159
Intergovernmental	84,333,301	81,968,322
Court fees and fines	7,070,376	6,235,155
Fees, licenses and permits	9,387,092	9,310,423
Charges for services	19,141,413	20,458,177
Investment income	206,309	344,869
Miscellaneous	3,137,325	3,323,909
Total revenues	179,746,994	179,573,014
Expenditures		
Current		
General government	26,617,299	26,063,379
Health and public safety	80,503,086	79,571,824
Highways, streets and bridges	21,589,423	21,276,269
Public services	30,197,497	37,498,707
Judicial	10,636,228	10,615,632
Conservation and recreation	171,026	355,846
Public works	5,476,963	6,111,550
Total current	175,191,522	181,493,207
Capital outlays	20,520,110	25,723,374
Total expenditures	195,711,632	207,216,581
Excess (deficiency) of revenues over expenditures	(15,964,638)	(27,643,567)
Other financing sources (uses)		
Transfers in	25,105,960	21,605,325
Transfers out	(9,121,293)	(7,943,212)
Proceeds from sale of assets	17,251	70,000
Total other financing sources (uses)	16,001,918	13,732,113
Net change in fund balance	37,280	(13,911,454)
Fund balance		
December 1	75,593,164	89,504,614
November 30	\$ 75,630,444	75,593,160

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

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
HEALTH DEPARTMENT (Major Fund)				
Revenues				
Taxes	\$ 12,993,732	13,036,852	43,120	13,479,407
Intergovernmental	13,789,078	13,718,833	(70,245)	14,320,044
Charges for services	14,048,889	11,612,650	(2,436,239)	13,416,994
Investment income	79,500	11,280	(68,220)	48,631
Miscellaneous	418,300	260,421	(157,879)	176,200
Total revenues	41,329,499	38,640,036	(2,689,463)	41,441,276
Expenditures				
Current				
Health and public safety				
Personnel	31,171,940	30,857,136	314,804	30,575,624
Commodities	1,947,857	1,512,487	435,370	1,308,706
Contractual	8,186,500	6,600,334	1,586,166	7,007,839
Total current	41,306,297	38,969,957	2,336,340	38,892,169
Capital outlays	1,254,103	690,946	563,157	841,000
Total expenditures	42,560,400	39,660,903	2,899,497	39,733,169
Excess (deficiency) of revenues over expenditures	(1,230,901)	(1,020,867)	210,034	1,708,107
Other financing sources (uses)				
Anticipated grant sources	2,106,986		(2,106,986)	
Anticipated grant uses	(2,106,986)		2,106,986	
Total other financing sources (uses)	-	-	-	-
Net change in fund balance - budgetary basis	\$ (1,230,901)	(1,020,867)	210,034	1,708,107
Net change - budget to GAAP adjustment		114,092		(241,719)
Net change in fund balance - GAAP basis		(906,775)		1,466,388
Fund balance				
December 1		16,704,913		15,238,525
November 30		15,798,138		16,704,913

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

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
LOCAL GASOLINE TAX (Major Fund)				
Revenues				
Taxes	\$ 19,500,000	19,268,259	(231,741)	18,902,833
Intergovernmental				
Federal	800,000	856,347	56,347	1,297,777
State	1,645,000	1,144,257	(500,743)	822,638
Fees, licenses and permits	428,500	432,307	3,807	435,881
Charges for services	1,832,000	1,146,549	(685,451)	1,701,893
Investment income	200,000	38,016	(161,984)	60,092
Miscellaneous	335,000	810,471	475,471	611,342
Total revenues	24,740,500	23,696,206	(1,044,294)	23,832,456
Expenditures				
Current				
Highway, streets and bridges				
Personnel	9,932,086	9,728,873	203,213	9,081,963
Commodities	5,806,450	4,215,593	1,590,857	3,895,172
Contractual	9,309,300	4,917,865	4,391,435	8,132,510
Total current	25,047,836	18,862,331	6,185,505	21,109,645
Capital outlays	16,515,808	9,223,936	7,291,872	6,439,593
Total expenditures	41,563,644	28,086,267	13,477,377	27,549,238
Excess (deficiency) of revenues over expenditures	(16,823,144)	(4,390,061)	12,433,083	(3,716,782)
Other financing sources				
Proceeds from sale of assets	100,000	15,500	(84,500)	70,000
Net change in fund balance	(16,723,144)	(4,374,561)	12,348,583	(3,646,782)
Fund balance				
December 1	12,496,287	12,496,287		16,143,069
November 30	\$ (4,226,857)	8,121,726	12,348,583	12,496,287

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

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
CONVALESCENT CENTER (Major Fund)				
Revenues				
Intergovernmental				
State	29,119,319	25,690,750	(3,428,569)	19,901,177
Charges for services	1,675,969	6,051,705	4,375,736	5,066,892
Investment income	50,000	602	(49,398)	8,073
Miscellaneous		25,556	25,556	27,360
Total revenues	30,845,288	31,768,613	923,325	25,003,502
Expenditures				
Current				
Health and public safety				
Personnel	24,163,983	24,227,216	(63,233)	23,661,754
Commodities	5,101,406	4,758,938	342,468	4,597,684
Contractual	2,872,290	5,749,558	(2,877,268)	5,343,152
Total current	32,137,679	34,735,712	(2,598,033)	33,602,590
Capital outlays	1,645,247	477,366	1,167,881	346,285
Total expenditures	33,782,926	35,213,078	(1,430,152)	33,948,875
Excess (deficiency) of revenues over expenditures	(2,937,638)	(3,444,465)	(506,827)	(8,945,373)
Other financing sources (uses)				
Transfers in				
General Fund	2,937,000	5,407,098	2,470,098	5,708,183
Special Revenue				
IMRF		1,053,646	1,053,646	
Social Security		670,822	670,822	
Internal Service		545,450	545,450	
Transfers Out				
General Fund				(594,212)
Proceeds from sale of assets		1,751	1,751	
Total other financing sources (uses)	2,937,000	7,678,767	4,741,767	5,113,971
Net change in fund balance	(638)	4,234,302	4,234,940	(3,831,402)
Fund balance				
December 1	(900,721)	(900,721)		2,930,681
November 30	\$ (901,359)	3,333,581	4,234,940	(900,721)

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
HEALTH DEPARTMENT - ILLINOIS				
MUNICIPAL RETIREMENT				
Revenues				
Taxes	\$ 2,867,727	2,934,920	67,193	2,420,852
Investment income	7,500	2,177	(5,323)	8,803
Total revenues	2,875,227	2,937,097	61,870	2,429,655
Expenditures				
Current				
Health and public safety				
Personnel	2,875,227	2,626,130	249,097	2,311,610
Net change in fund balance	-	310,967	310,967	118,045
Fund balance				
December 1	3,004,098	3,004,098		2,886,053
November 30	\$ 3,004,098	3,315,065	310,967	3,004,098

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
HEALTH DEPARTMENT - FICA				
Revenues				
Taxes	\$ 2,108,541	2,138,486	29,945	2,146,545
Investment income	9,500	1,822	(7,678)	7,194
Total revenues	2,118,041	2,140,308	22,267	2,153,739
Expenditures				
Current				
Health and public safety				
Personnel	2,118,041	2,005,175	112,866	1,997,524
Net change in fund balance	-	135,133	135,133	156,215
Fund balance				
December 1	2,548,491	2,548,491		2,392,276
November 30	\$ 2,548,491	2,683,624	135,133	2,548,491

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

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
STORMWATER DRAINAGE				
Revenues				
Taxes	\$ 8,515,000	8,499,053	(15,947)	8,530,402
Intergovernmental				
Federal	2,060,000	570,316	(1,489,684)	180,865
Other	400,000		(400,000)	
Fees, licenses and permits	344,568	218,003	(126,565)	378,165
Investment income	50,000	12,022	(37,978)	18,455
Miscellaneous				
Other	93,414	174,844	81,430	123,757
Total revenues	11,462,982	9,474,238	(1,988,744)	9,231,644
Expenditures				
Current				
Public works				
Personnel	2,641,417	2,593,449	47,968	2,499,434
Commodities	120,650	85,625	35,025	94,200
Contractual	5,006,096	2,573,103	2,432,993	3,318,503
Total current	7,768,163	5,252,177	2,515,986	5,912,137
Capital outlays	2,895,000	178,385	2,716,615	285,185
Total expenditures	10,663,163	5,430,562	5,232,601	6,197,322
Excess of revenues over expenditures	799,819	4,043,676	3,243,857	3,034,322
Other financing sources (uses)				
Transfers in				
General Fund	3,025,000	3,025,000		3,000,000
Transfers out				
Debt Service				
1993 General Obligation Bonds - Stormwater Project	(1,872,920)	(1,867,500)	5,420	(1,870,000)
2001 General Obligation Bonds - Stormwater Project	(1,254,405)	(1,250,500)	3,905	(1,252,000)
2002 General Obligation Refunding Bonds - Stormwater Project	(3,423,500)	(3,421,500)	2,000	(3,421,000)
2006 General Obligation Refunding Bonds - Stormwater Project	(807,863)	(807,500)	363	(806,000)
Total other financing sources (uses)	(4,333,688)	(4,322,000)	11,688	(4,349,000)
Net change in fund balance	(3,533,869)	(278,324)	3,255,545	(1,314,678)
Fund balance				
December 1	5,356,859	5,356,859		6,671,537
November 30	\$ 1,822,990	5,078,535	3,255,545	5,356,859

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
ILLINOIS MUNICIPAL RETIREMENT				
Revenues				
Taxes	\$ 5,185,000	5,155,813	(29,187)	5,186,832
Intergovernmental				
State	500,000	382,935	(117,065)	434,557
Investment income	10,000	515	(9,485)	2,583
Total revenues	5,695,000	5,539,263	(155,737)	5,623,972
Expenditures				
Current				
General government				
Personnel	15,357,528	14,379,061	978,467	13,459,122
Excess (deficiency) of revenues over expenditures	(9,662,528)	(8,839,798)	822,730	(7,835,150)
Other financing sources (uses)				
Transfers in				
General Fund	9,570,314	9,745,314	175,000	8,210,000
Transfers out				
Special Revenue				
Convalescent Center		(1,053,646)	(1,053,646)	
Total other financing sources (uses)	9,570,314	8,691,668	(878,646)	8,210,000
Net change in fund balance	(92,214)	(148,130)	(55,916)	374,850
Fund balance				
December 1	1,770,604	1,770,604		1,395,754
November 30	\$ 1,678,390	1,622,474	(55,916)	1,770,604

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
SOCIAL SECURITY				
Revenues				
Taxes	\$ 3,555,000	3,504,351	(50,649)	3,515,034
Investment income	12,500	215	(12,285)	1,577
Total revenues	3,567,500	3,504,566	(62,934)	3,516,611
Expenditures				
Current				
General government				
Personnel	6,954,970	6,905,860	49,110	6,995,729
Excess (deficiency) of revenues over expenditures	(3,387,470)	(3,401,294)	(13,824)	(3,479,118)
Other financing sources (uses)				
Transfers in				
General Fund	3,565,238	3,806,905	241,667	3,813,325
Transfers out				
Special Revenue		(670,822)	(670,822)	
Convalescent Center				
Total other financing sources (uses)	3,565,238	3,136,083	(429,155)	3,813,325
Net change in fund balance	177,768	(265,211)	(442,979)	334,207
Fund balance				
December 1	1,964,666	1,964,666		1,630,459
November 30	\$ 2,142,434	1,699,455	(442,979)	1,964,666

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

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
COURT DOCUMENT STORAGE				
Revenues				
Court fees and fines	\$ 3,500,000	2,903,903	(596,097)	2,672,596
Investment income	2,500	825	(778)	2,222
Total revenues	3,502,500	2,904,728	(596,875)	2,674,818
Expenditures				
 Current				
 Judicial				
Commodities	200,000	114,151	85,849	108,346
Contractual	2,875,000	2,498,357	64,210	2,395,434
Total current	3,075,000	2,612,508	150,059	2,503,780
Capital outlays	625,000	447,872	177,128	146,519
Total expenditures	3,700,000	3,060,380	327,187	2,650,299
Net change in fund balance	(197,500)	(155,652)	41,848	24,519
Fund balance				
December 1	570,538	570,538		546,019
November 30	\$ 373,038	414,886	41,848	570,538

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
WELFARE FRAUD FORFEITURE				
Revenues				
Investment income	\$ 1,275	73	(1,202)	228
Expenditures				
Current				
Public services				
Personnel	65,650	25,738	39,912	2,554
Net change in fund balance	(64,375)	(25,665)	38,710	(2,326)
Fund balance				
December 1	63,597	63,597		65,923
November 30	\$ (778)	37,932	38,710	63,597

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
CRIME LABORATORY				
Revenues				
Fees, licenses and permits	\$ 65,000	26,143	(38,857)	39,558
Investment income	600	90	(1,703)	297
Total revenues	65,600	26,233	(40,560)	39,855
Expenditures				
Current				
Health and public safety				
Commodities	10,000	4,679	5,321	5,597
Contractual	20,000	19,098	902	19,358
Total current	30,000	23,777	6,223	24,955
Capital outlays	25,621		25,621	16,721
Total expenditures	55,621	23,777	31,844	41,676
Net change in fund balance	9,979	2,456	(7,523)	(1,821)
Fund balance				
December 1	78,522	78,522		80,343
November 30	\$ 88,501	80,978	(7,523)	78,522

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
COUNTY CLERK DOCUMENT STORAGE				
Revenues				
Fees, licenses and permits	\$ 38,000	47,435	9,435	36,234
Investment income		185	(3,177)	523
Total revenues	38,000	47,620	6,258	36,757
Expenditures				
Current				
General government				
Personnel	20,000	3,544	16,456	4,073
Commodities	12,000	6,974	5,026	7,444
Contractual	51,000	9,000	42,000	12,000
Total expenditures	83,000	19,518	63,482	23,517
Net change in fund balance	(45,000)	28,102	73,102	13,240
Fund balance				
December 1	153,810	153,810		140,570
November 30	\$ 108,810	181,912	73,102	153,810

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
ARRESTEE'S MEDICAL COST				
Revenues				
Fees, licenses and permits	\$ 100,000	61,711	(38,289)	56,970
Investment income	1,500	280	(817)	683
Total revenues	101,500	61,991	(39,106)	57,653
Expenditures				
Current				
Health and public safety				
Contractual	100,000	100,000		904
Net change in fund balance	1,500	(38,009)	(39,509)	56,749
Fund balance				
December 1	231,208	231,208		174,459
November 30	\$ 232,708	193,199	(39,509)	231,208

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
CHILDREN'S WAITING ROOM FEE				
Revenues				
Fees, licenses and permits	\$ 125,000	123,002	(1,998)	137,499
Investment income	1,500	436	(1,064)	1,149
Total revenues	126,500	123,438	(3,062)	138,648
Expenditures				
Current				
Judicial				
Contractual	100,000	70,055	29,945	79,392
Net change in fund balance	26,500	53,383	26,883	59,256
Fund balance				
December 1	348,216	348,216		288,960
November 30	\$ 374,716	401,599	26,883	348,216

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
DETENTION VARIANCE FEE				
Revenues				
Fees, licenses and permits	\$ 7,500	7,029	(471)	18,760
Investment income		326	326	1,313
Total revenues	7,500	7,355	(145)	20,073
Expenditures				
Current				
Public works				
Contractual	42,553		42,553	17,058
Capital outlays	333,004		333,004	110,772
Total expenditures	375,557	-	375,557	127,830
Net change in fund balance	(368,057)	7,355	375,412	(107,757)
Fund balance				
December 1	267,091	267,091		374,848
November 30	\$ (100,966)	274,446	375,412	267,091

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
GIS RECORDER				
Revenues				
Fees, licenses and permits	\$ 157,875	158,572	697	165,294
Investment income	2,329	1,409	(920)	5,654
Miscellaneous				3,759
Total revenues	160,204	159,981	(223)	174,707
Expenditures				
Current				
General government				
Personnel	94,066	79,050	15,016	75,660
Commodities	60,000		60,000	24,323
Contractual	285,000	97,414	187,586	43,349
Total current	439,066	176,464	262,602	143,332
Capital outlays	25,020		25,020	
Total expenditures	464,086	176,464	287,622	143,332
Net change in fund balance	(303,882)	(16,483)	287,399	31,375
Fund balance				
December 1	893,397	893,397		862,022
November 30	\$ 589,515	876,914	287,399	893,397

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
GIS DATA PROCESSING				
Revenues				
Intergovernmental				
Federal	\$			
Fees, licenses and permits	2,188,733	2,124,428	(64,305)	2,219,712
Investment income	6,623	893	(5,730)	2,169
Miscellaneous	17,681	82,966	65,285	
Total revenues	2,213,037	2,208,287	(4,750)	2,221,881
Expenditures				
Current				
General government				
Personnel	1,355,517	1,163,291	192,226	1,468,301
Commodities	88,444	41,676	46,768	54,111
Contractual	1,847,105	1,049,098	798,007	1,241,502
Total current	3,291,066	2,254,065	1,037,001	2,763,914
Capital outlays	200,000	30,912	169,088	51,875
Total expenditures	3,491,066	2,284,977	1,206,089	2,815,789
Net change in fund balance	(1,278,029)	(76,690)	1,201,339	(593,908)
Fund balance				
December 1	(235,569)	(235,569)		358,339
November 30	\$ (1,513,598)	(312,259)	1,201,339	(235,569)

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

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
EMERGENCY DEPLOYMENT REIMBURSEMENT				
Revenues				
Miscellaneous reimbursements	\$ 25		(25)	
Expenditures				
Health and public safety				
Personnel	11,900		11,900	
Commodities	1,034		1,034	
Contractual	1,000		1,000	25
Total expenditures	13,934	-	13,934	25
Net change in fund balance	(13,909)	-	13,909	(25)
Fund balance				
December 1				25
November 30	\$ (13,909)	-	13,909	-

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
SHERIFF'S BASIC CORRECTIONAL OFFICER TRAINING FUND				
Revenues				
Charges for services	\$ 100,000	149,654	49,654	82,485
Investment income	25	99	74	281
Total revenues	100,025	149,753	49,728	82,766
Expenditures				
Current				
Health and public safety				
Personnel	6,000	4,983	1,017	1,991
Commodities	18,251	11,888	6,363	15,505
Contractual	181,459	148,983	32,476	96,951
Total expenditures	205,710	165,854	39,856	114,447
Net change in fund balance	(105,685)	(16,101)	89,584	(31,681)
Fund balance				
December 1	36,999	36,999		68,680
November 30	\$ (68,686)	20,898	89,584	36,999

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
ECONOMIC DEVELOPMENT AND PLANNING				
Revenues				
Intergovernmental				
Federal	\$ 85,315	10,270	(75,045)	189,181
State	172,000	145,632	(26,368)	127,962
Fees, licenses and permits	1,923,300	1,398,582	(524,718)	1,466,519
Charges for services	750	100	(650)	440
Investment income	4,050	1,567	(2,483)	2,546
Miscellaneous	27,500	17,486	(10,014)	14,159
Total revenues	2,212,915	1,573,637	(639,278)	1,800,807
Expenditures				
Current				
Public services				
Personnel	2,501,010	1,304,718	1,196,292	1,795,613
Commodities	69,168	41,956	27,212	37,187
Contractual	1,544,311	1,347,216	197,095	1,199,719
Total expenditures	4,114,489	2,693,890	1,420,599	3,032,519
Excess (deficiency) of revenues over expenditures	(1,901,574)	(1,120,253)	781,321	(1,231,712)
Other financing sources				
Transfers in				
General Fund	800,000	780,000	(20,000)	600,000
Net change in fund balance	(1,101,574)	(340,253)	761,321	(631,712)
Fund balance				
December 1	(1,092,823)	(1,092,823)		(461,111)
November 30	\$ (2,194,397)	(1,433,076)	761,321	(1,092,823)

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
NEUTRAL SITE CUSTODY EXCHANGE				
Revenues				
Fees, licenses and permits	\$ 300,000	328,121	28,121	367,856
Investment income	1,000	479	(521)	1,059
Miscellaneous	300	1,555	1,255	1,665
Total revenues	301,300	330,155	28,855	370,580
Expenditures				
Current				
Judicial				
Personnel	169,467	164,087	5,380	150,737
Commodities	4,500	3,399	1,101	2,608
Contractual	83,240	78,408	4,832	75,737
Total expenditures	257,207	245,894	11,313	229,082
Net change in fund balance	44,093	84,261	40,168	141,498
Fund balance				
December 1	380,532	380,532		239,034
November 30	\$ 424,625	464,793	40,168	380,532

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
SHERIFF'S POLICE VEHICLE				
Revenues				
Fees, licenses and permits	\$ 36,222	38,644	2,422	40,865
Investment Income	302	26	(276)	289
Total revenues	36,524	38,670	2,146	41,154
Expenditures				
Current				
Health and public safety				
Commodities	82,250	52,812	29,438	120,272
Contractual	2,800		2,800	
Total expenditures	85,050	52,812	32,238	120,272
Net change in fund balance	(48,526)	(14,142)	34,384	(79,118)
Fund balance				
December 1	25,695	25,695		104,813
November 30	\$ (22,831)	11,553	34,384	25,695

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
RENTAL HOUSING SUPPORT PROGRAM				
Revenues				
Fees, licenses and permits	\$ 74,718	72,041		73,817
Investment income	1,298	454	33	1,233
Total revenues	76,016	72,495	33	75,050
Expenditures				
Current				
Public Services				
Personnel	94,187	30,255	63,932	31,821
Commodities	9,000		9,000	
Contractual	32,500		32,500	
Total expenditures	135,687	30,255	105,432	31,821
Net change in fund balance	(59,671)	42,240	101,911	43,229
Fund balance				
December 1	382,485	382,485		339,256
November 30	\$ 322,814	424,725	101,911	382,485

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
OEM COMMUNITY EDUCATION AND VOLUNTARY OUTREACH				
Revenues				
Charges for Services	\$ 26,000	23,260	(2,740)	23,060
Expenditures				
Current				
Health & Public Safety				
Commodities	2,800	1,888	912	4,859
Contractual	23,200	21,903	1,297	16,138
Total expenditures	26,000	23,791	2,209	20,997
Net change in fund balance	-	(531)	(531)	2,063
Fund balance				
December 1	2,063	2,063		
November 30	\$ 2,063	1,532	(531)	2,063

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
CONVALESCENT CENTER FOUNDATION FUNDED PROJECTS				
Revenues				
Investment income	\$ 10	6	(4)	58
Miscellaneous	49,990	26,968	(23,022)	40,957
Total revenues	50,000	26,974	(23,026)	41,015
Expenditures				
Capital outlays	50,000		50,000	37,606
Net change in fund balance	-	26,974	26,974	3,409
Fund balance				
December 1	3,409	3,409		
November 30	\$ 3,409	30,383	26,974	3,409

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
CORONER'S FEE FUND				
Revenues				
Fees, licenses and permits	\$ 120,790	154,815	34,025	48,562
Investment income		44	44	13
Total revenues	120,790	154,859	34,069	48,575
Expenditures				
Current				
General Government				
Personnel	37,729	33,728	4,001	34,000
Commodities	17,298	16,287	1,011	
Contractual	59,500	55,404	4,096	
Total current	114,527	105,419	9,108	34,000
Capital outlays	37,673	37,673		
Total expenditures	152,200	143,092	9,108	34,000
Net change in fund balance	(31,410)	11,767	24,961	14,575
Fund balance				
December 1	14,575	14,575		
November 30	\$ (16,835)	26,342	24,961	14,575

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

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
CIRCUIT CLERK OPERATIONS AND ADMINISTRATION				
Revenues				
Court fees and fines	\$ 440,000	454,552	14,552	334,659
Investment income	1,000	510	352	1,452
Total revenues	441,000	455,062	14,904	336,111
Expenditures				
Current				
Judicial				
Personnel	106,705	106,705		
Commodities	164,595	147,805	16,790	31,541
Contractual	550,800	473,981	76,819	152,115
Total current	822,100	728,491	93,609	183,656
Capital outlays	150,000	52,859	97,141	69,566
Total expenditures	972,100	781,350	190,750	253,222
Net change in fund balance	(531,100)	(326,288)	204,812	82,889
Fund balance				
December 1	441,585	441,585		358,696
November 30	\$ (89,515)	115,297	204,812	441,585

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
YOUTH HOME				
Revenues				
Taxes	\$ 1,900,000	1,933,444	33,444	1,928,986
Intergovernmental				
State	1,038,000	1,257,379	219,379	887,801
Investment income	150	12	(138)	77
Miscellaneous				
Parent reimbursement	5,000	3,025	(1,975)	3,145
Other	100,000	72,024	(27,976)	47,050
Total revenues	3,043,150	3,265,884	222,734	2,867,059
Expenditures				
Current				
Judicial				
Personnel	2,272,520	2,132,122	140,398	2,522,703
Commodities	214,851	170,961	43,890	202,981
Contractual	445,961	357,313	88,648	794,755
Total expenditures	2,933,332	2,660,396	272,936	3,520,439
Excess (deficiency) of revenues over expenditures	109,818	605,488	495,670	(653,380)
Other financing sources				
Transfers in				
General Fund	450,000		(450,000)	200,000
Net change in fund balance	559,818	605,488	45,670	(453,380)
Fund balance				
December 1	(1,517,685)	(1,517,685)		(1,064,305)
November 30	\$ (957,867)	(912,197)	45,670	(1,517,685)

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

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
DRUG COURT AND MENTAL ILLNESS COURT ALTERNATIVE PROGRAM				
Revenues				
Court fees and fines	\$ 475,000	614,562	139,562	475,980
Investment income	1,500	285	(1,215)	1,345
Total revenues	476,500	614,847	138,347	477,325
Expenditures				
Current				
Judicial				
Personnel	427,300	385,366	41,934	369,777
Commodities	5,518	893	4,625	2,526
Contractual	330,537	287,895	42,642	283,713
Total expenditures	763,355	674,154	89,201	656,016
Net change in fund balance	(286,855)	(59,307)	227,548	(178,691)
Fund balance				
December 1	226,589	226,589		405,280
November 30	\$ (60,266)	167,282	227,548	226,589

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
HIGHWAY MOTOR FUEL TAX				
Revenues				
Intergovernmental	\$			
Federal		41,944	41,944	
State	8,770,000	7,187,479	(1,582,521)	7,061,657
Investment income	100,000	38,423	(61,577)	56,733
Total revenues	8,870,000	7,267,846	(1,602,154)	7,118,390
Expenditures				
Current				
Highway, streets and bridges				
Contractual	4,498,000	2,727,092	1,770,908	166,624
Capital outlays	10,973,140	3,406,938	7,566,202	10,965,579
Total expenditures	15,471,140	6,134,030	9,337,110	11,132,203
Excess (deficiency) of revenues over expenditures	(6,601,140)	1,133,816	7,734,956	(4,013,813)
Other financing sources				
Transfers in				
2005 Transportation Revenue Refunding Bonds	10,000	21,900	11,900	
Net change in fund balance	(6,591,140)	1,155,716	7,746,856	(4,013,813)
Fund balance				
December 1	8,236,101	8,236,101		12,249,914
November 30	\$ 1,644,961	9,391,817	7,746,856	8,236,101

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
ANIMAL CONTROL ACT				
Revenues				
Fees, licenses and permits	\$ 1,667,700	1,468,459	(199,241)	1,428,478
Charges for services	153,900	144,823	(9,077)	156,122
Investment income	10,495	6,586	(3,909)	5,089
Miscellaneous	51,880	37,840	(14,040)	27,633
Total revenues	1,883,975	1,657,708	(226,267)	1,617,322
Expenditures				
Current				
General government				
Personnel	1,190,724	1,169,940	20,784	1,147,443
Commodities	176,270	139,035	37,235	143,877
Contractual	487,420	359,569	127,851	411,185
Total current	1,854,414	1,668,544	185,870	1,702,505
Capital outlays	31,300		31,300	61,162
Total expenditures	1,885,714	1,668,544	217,170	1,763,667
Net change in fund balance	(1,739)	(10,836)	(9,097)	(146,345)
Fund balance				
December 1	1,035,716	1,035,716		1,182,061
November 30	\$ 1,033,977	1,024,880	(9,097)	1,035,716

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
LAW LIBRARY				
Revenues				
Fees, licenses and permits	\$ 450,800	524,697	73,897	588,567
Charges for services	12,500	10,337	(2,163)	10,291
Investment income	2,600	5,017	2,417	4,782
Miscellaneous		156	156	
Total revenues	465,900	540,207	74,307	603,640
Expenditures				
Current				
Judicial				
Personnel	219,675	190,893	28,782	204,992
Commodities	304,240	234,103	70,137	203,477
Contractual	137,234	56,825	80,409	59,762
Total expenditures	661,149	481,821	179,328	468,231
Net change in fund balance	(195,249)	58,386	253,635	135,409
Fund balance				
December 1	1,143,917	1,143,917		1,008,508
November 30	\$ 948,668	1,202,303	253,635	1,143,917

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
PROBATION SERVICES				
Revenues				
Fees, licenses and permits	\$ 931,000	892,425	(38,575)	703,748
Investment income		8,697	8,697	15,488
Miscellaneous	1,000	15,530	14,530	219,139
Total revenues	932,000	916,652	(15,348)	938,375
Expenditures				
Current				
Judicial				
Commodities	62,534	45,557	16,977	74,985
Contractual	1,086,614	598,031	488,583	737,745
Total current	1,149,148	643,588	505,560	812,730
Capital outlays	400,000		400,000	47,120
Total expenditures	1,549,148	643,588	905,560	859,850
Net change in fund balance	(617,148)	273,064	890,212	78,525
Fund balance				
December 1	3,212,821	3,212,821		3,134,296
November 30	\$ 2,595,673	3,485,885	890,212	3,212,821

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
TAX SALE AUTOMATION				
Revenues				
Fees, licenses and permits	\$ 75,000	36,900	(38,100)	130,260
Investment income	8,000	1,424	(6,576)	3,068
Miscellaneous	36,000	33,538	(2,462)	58,011
Total revenues	119,000	71,862	(47,138)	191,339
Expenditures				
Current				
General government				
Personnel	41,059	37,363	3,696	31,778
Commodities	29,100	12,724	16,376	12,293
Contractual	31,760	18,982	12,778	20,736
Total expenditures	101,919	69,069	32,850	64,807
Net change in fund balance	17,081	2,793	(14,288)	126,532
Fund balance				
December 1	699,811	699,811		573,279
November 30	\$ 716,892	702,604	(14,288)	699,811

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
RECORDER DOCUMENT STORAGE				
Revenues				
Fees, licenses and permits	\$ 473,629	484,961	11,332	515,241
Investment income	1,770	436	(1,334)	1,546
Miscellaneous income		26,410	26,410	
Total revenues	475,399	511,807	36,408	516,787
Expenditures				
Current				
General government				
Personnel	415,145	292,101	123,044	355,210
Commodities	63,000	47,167	15,833	41,769
Contractual	257,500	158,397	99,103	251,553
Total expenditures	735,645	497,665	237,980	648,532
Net change in fund balance	(260,246)	14,142	274,388	(131,745)
Fund balance				
December 1	297,609	297,609		429,354
November 30	\$ 37,363	311,751	274,388	297,609

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

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
COURT AUTOMATION				
Revenues				
Court fees and fines	\$ 2,500,000	2,825,949	325,949	2,648,330
Investment income	1,058	740	(318)	1,438
Total revenues	2,501,058	2,826,689	325,631	2,649,768
Expenditures				
Current				
Judicial				
Commodities	170,000	169,925	75	68,685
Contractual	2,030,536	1,947,398	83,138	1,732,286
Total current	2,200,536	2,117,323	83,213	1,800,971
Capital outlays	680,000	652,736	27,264	482,309
Total expenditures	2,880,536	2,770,059	110,477	2,283,280
Net change in fund balance	(379,478)	56,630	436,108	366,488
Fund balance				
December 1	509,634	509,634		143,146
November 30	\$ 130,156	566,264	436,108	509,634

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
ENVIRONMENT RELATED PUBLIC WORKS PROJECTS				
Revenues				
Investment income	\$ 42,286	336	(41,279)	1,007
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)	336	246,750	1,007
Fund balance				
December 1	289,899	289,899		288,892
November 30	\$ 43,485	290,235	246,750	289,899

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

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
ENVIRONMENTAL EDUCATION ISSUES				
Revenues				
Investment income	\$	1	1	1
Expenditures				
 Current				
General government				
Contractual				
<hr/>				
Net change in fund balance	-	1	1	1
Fund balance				
December 1	486	486		485
<hr/>				
November 30	\$ 486	487	1	486

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
TOWNSHIP PROJECT REIMBURSEMENT				
Revenues				
Intergovernmental				
State	\$ 2,500,000	689,311	(1,810,689)	1,529,622
Expenditures				
Current				
General Government				
Commodities	1,000,000	541,634	458,366	182,649
Capital outlays	1,500,000	472,696	1,027,304	874,773
Total expenditures	2,500,000	1,014,330	1,485,670	1,057,422
Net change in fund balance	-	(325,019)	(325,019)	472,200
Fund balance				
December 1	455,134	455,134		(17,066)
November 30	\$ 455,134	130,115	(325,019)	455,134

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
WETLAND MITIGATION				
Revenues				
Fees, licenses and permits	\$ 120,000	251,965	131,965	206,579
Investment income	230,000	68,848	(161,152)	75,554
Total revenues	350,000	320,813	(29,187)	282,133
Expenditures				
Current				
Public works				
Commodities	48,000		48,000	63
Contractual	4,445,527	149,010	4,296,517	140,198
Total current	4,493,527	149,010	4,344,517	140,261
Capital outlays	3,224,574	32,574	3,192,000	16,603
Total expenditures	7,718,101	181,584	7,536,517	156,864
Net change in fund balance	(7,368,101)	139,229	7,507,330	125,269
Fund balance				
December 1	15,271,434	15,271,434		15,146,165
November 30	\$ 7,903,333	15,410,663	7,507,330	15,271,434

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

Year Ended November 30, 2011

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)
ELECTRONIC CITATION OPERATIONS			
Revenues			
Licenses and permits	\$ 660,000	181,976	(478,024)
Investment income		29	29
Total revenues	<u>660,000</u>	<u>182,005</u>	<u>(477,995)</u>
Expenditures			
Current			
General Government			
Commodities	180,000		180,000
Contractual	660,000		660,000
Total expenditures	<u>840,000</u>	<u>-</u>	<u>840,000</u>
Net change in fund balance	(180,000)	182,005	362,005
Fund balance			
December 1			
November 30	<u>\$ (180,000)</u>	<u>182,005</u>	<u>362,005</u>

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
HOUSING AUTHORITY - FAMILY SELF - SUFFICIENCY				
Revenues				
Intergovernmental				
Federal	\$ 269,565	9,908	(259,657)	99,522
Investment income		77	77	257
Total revenues	269,565	9,985	(259,580)	99,779
Expenditures				
Current				
Public services				
Personnel	188,265	17,290	170,975	105,277
Commodities	10,000		10,000	
Contractual	71,300	700	70,600	700
Total expenditures	269,565	17,990	251,575	105,977
Net change in fund balance	-	(8,005)	(8,005)	(6,198)
Fund balance				
December 1	69,287	69,287		75,485
November 30	\$ 69,287	61,282	(8,005)	69,287

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
U.S. DEPARTMENT OF JUSTICE				
Revenues				
Intergovernmental				
Federal	\$ 1,956,694	286,523	(1,670,171)	407,622
Expenditures				
Current				
Health and public safety				
Personnel	129,069	40,819	88,250	12,138
Commodities	510,841	67,980	442,861	83,722
Contractual	331,918	86,637	245,281	190,332
Judicial				
Contractual	198,904		198,904	
Total current	1,170,732	195,436	776,392	286,192
Capital outlays	785,962	157,795	628,167	726,482
Total expenditures	1,956,694	353,231	1,404,559	1,012,674
Net change in fund balance	-	(66,708)	(66,708)	(605,052)
Fund balance				
December 1	58,716	58,716		663,768
November 30	\$ 58,716	(7,992)	(66,708)	58,716

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
COM ED RATE RELIEF PROGRAM				
Revenues				
Miscellaneous	\$ 102,135	8,297	(93,838)	22,540
Expenditures				
Current				
Public services				
Personnel	101,337	8,297	93,040	30,756
Commodities	298		298	1
Contractual	500		500	178
Total expenditures	102,135	8,297	93,838	30,935
Net change in fund balance	-	-	-	(8,395)
Fund balance				
December 1				8,395
November 30	\$ -	-	-	-

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

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
MODELS FOR CHANGE INITIATIVE				
Revenues				
Miscellaneous	\$ 415,250		415,250	48,202
Expenditures				
 Current				
Health and public safety				
Commodities	19,038	435	18,603	10,078
Contractual	396,212	65,446	330,766	152,942
Total expenditures	415,250	65,881	349,369	163,020
Net change in fund balance	-	(65,881)	(65,881)	(114,818)
Fund balance				
December 1	123,371	123,371		238,189
November 30	\$ 123,371	57,490	(65,881)	123,371

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

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
CONVALESCENT CENTER FOUNDATION GRANT				
Revenues				
Intergovernmental				
Other	\$ 19,720	6,563	13,157	521
Expenditures				
Current				
Health and public safety				
Personnel	19,720	6,563	13,157	6,387
Net change in fund balance	-	-	-	(5,866)
Fund balance				
December 1				5,866
November 30	\$ -	-	-	-

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
FAMILY VIOLENCE COORDINATING COUNCIL				
Revenues				
Intergovernmental				
State	\$ 39,000	19,500	19,500	19,838
Expenditures				
Current				
Judicial				
Contractual	39,000	19,500	19,500	19,838
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 (CONT.)

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
ILLINOIS MOTOR VEHICLE BATTLE				
Revenues				
Intergovernmental				
State	\$ 381,637	251,255	(130,382)	423,355
Investment income		91	91	555
Miscellaneous	46,000	1,860	(44,140)	5,163
Total revenues	427,637	253,206	(174,431)	429,073
Expenditures				
Current				
Health and public safety				
Commodities	30,911	5,175	25,736	9,801
Contractual	396,726	234,162	162,564	415,322
Total expenditures	427,637	239,337	188,300	425,123
Net change in fund balance	-	13,869	13,869	3,950
Fund balance				
December 1	43,541	43,541		39,591
November 30	\$ 43,541	57,410	13,869	43,541

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

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
TOBACCO ENFORCEMENT PROGRAM				
Revenues				
Intergovernmental				
State	\$ 16,500	5,857	(10,643)	265
Expenditures				
Current				
Health and public safety				
Personnel	11,819	3,728	8,091	2,975
Commodities	3,560	1,701	1,859	632
Contractual	1,121	428	693	256
Total expenditures	16,500	5,857	13,187	3,863
Net change in fund balance	-	-	-	(3,598)
Fund balance				
December 1				3,598
November 30	\$ -	-	-	-

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

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
ILLINOIS DEPARTMENT OF VETERANS' AFFAIRS MEDICAL ASSISTANCE				
Revenues				
Intergovernmental				
State	\$			
Expenditures				
Current				
Health and public safety				
Contractual				3,424
Net change in fund balance	-	-	-	(3,424)
Fund balance				
December 1				
November 30	\$	-	-	(3,424)

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

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
CONVALESCENT CENTER ILLINOIS				
ARTS COUNCIL GRANT				
Revenues				
Intergovernmental				
State	\$			1,840
Expenditures				
Current				
Public services				
Commodities				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 (CONT.)

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
PRINCE CROSSING AND WOODLAND SUBDIVISION PROJECT				
Revenues				
Intergovernmental				
State	\$ 581,369	45,355	536,014	42,094
Expenditures				
Current				
Public works				
Contractual	129,110	75,776	53,334	42,094
Capital outlays	452,259	367,130	85,129	
Total expenditures	581,369	442,906	138,463	42,094
Net change in fund balance	-	(397,551)	397,551	-
Fund balance				
December 1				
November 30	\$ -	(397,551)	397,551	-

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

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
DEPARTMENT OF HUMAN SERVICES				
Revenues				
Intergovernmental				
Federal	\$ 846,938	256,080	(590,858)	520,310
Investment income				21
Miscellaneous		22,580	22,580	22,025
Total revenues	846,938	278,660	(568,278)	542,356
Expenditures				
Current				
Public services				
Personnel	370,919	157,431	213,488	185,851
Commodities	5,574	447	5,127	
Contractual	470,445	118,236	352,209	359,424
Total expenditures	846,938	276,114	570,824	545,275
Net change in fund balance	-	2,546	2,546	(2,919)
Fund balance				
December 1	12,507	12,507		15,426
November 30	\$ 12,507	15,053	2,546	12,507

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

Year Ended November 30, 2011

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)
CLEAN CITIES PROJECT GRANT			
Revenues			
Intergovernmental			
Federal	\$ 150,000	35,500	114,500
Expenditures			
Current			
Public services			
Contractual	150,000	75,300	74,700
Net change in fund balance	-	(39,800)	39,800
Fund balance			
December 1			
November 30	\$ -	(39,800)	39,800

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
STATE BOARD OF ELECTIONS HELP AMERICA VOTE ACT				
Revenues				
Intergovernmental				
Federal	\$ 1,045,337	116,921	(928,416)	121,956
State	64,002	41,041	(22,961)	
Total revenues	1,109,339	157,962	(951,377)	121,956
Expenditures				
Current				
Public services				
Commodities	495,065	17,485	477,580	36,037
Contractual	495,743	55,524	485,733	70,984
Total current	990,808	73,009	963,313	107,021
Capital outlays	118,531	84,953	50,439	14,935
Total expenditures	1,109,339	157,962	1,013,752	121,956
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 (CONT.)

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
TRANSPORTATION RESEARCH AND ANALYSIS COMPUTING CENTER				
Revenues				
Intergovernmental				
Federal	\$			220,000
Miscellaneous				57,000
Total revenues	-	-	-	277,000
Expenditures				
Current				
Highway, Streets, & Bridges				
Contractual				277,000
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 (CONT.)

Year Ended November 30, 2011

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)
ENERGY SAVINGS AND GREEN INITIATIVE PROJECT GRANT			
Revenues			
Intergovernmental			
Federal	\$ 250,000	250,000	-
Expenditures			
Capital outlays	250,000	250,000	
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 (CONT.)

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
NAPERVILLE HOME ACCESSIBILITY				
Revenues				
Miscellaneous	\$ 33,459		(33,459)	
Expenditures				
Current				
Public Services				
Personnel	59		59	1
Contractual	33,400	6,005	27,395	4,700
Total expenditures	33,459	6,005	27,454	4,701
Net change in fund balance	-	(6,005)	(6,005)	(4,701)
Fund balance				
December 1	6,005	6,005		10,706
November 30	\$ 6,005	-	(6,005)	6,005

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

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
FEMA COOPERATING TECHNICAL PARTNERSHIP				
Revenues				
Intergovernmental				
Federal	\$ 2,050,000	444,461	(1,605,539)	97,826
Expenditures				
Current				
Health and public safety				
Personnel	80,000		80,000	
Contractual	1,970,000	444,461	1,525,539	750,482
Total expenditures	2,050,000	444,461	1,605,539	750,482
Net change in fund balance	-	-	-	(652,656)
Fund balance				
December 1		(652,656)	(652,656)	
November 30	\$ -	(652,656)	(652,656)	(652,656)

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

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
ENERGY EFFICIENCY AND CONSERVATION BLOCK GRANT				
Revenues				
Intergovernmental				
Federal	\$ 4,653,700	2,064,211	(2,589,489)	2,227,425
Charges for services	2,335	2,335		
Total revenues	4,656,035	2,066,546	(2,589,489)	2,227,425
Expenditures				
Current				
Conservation and recreation				
Personnel	275,211	123,387	151,824	66,564
Commodities	49,665	30,824	18,841	18,185
Contractual	82,038	5,510	76,528	58,112
Total current	406,914	159,721	247,193	142,861
Capital outlays	4,249,121	1,654,265	2,594,856	2,340,863
Total expenditures	4,656,035	1,813,986	2,842,049	2,483,724
Net change in fund balance	-	252,560	252,560	(256,299)
Fund balance				
December 1	(256,299)	(256,299)		
November 30	\$ (256,299)	(3,739)	252,560	(256,299)

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

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
U.S. DEPARTMENT OF TRANSPORTATION				
FTA JOB ACCESS AND REVERSE				
COMMUTE PROGRAM				
Revenues				
Intergovernmental				
Federal	\$ 832,661	249,886	(582,775)	95,260
Expenditures				
Current				
Public Services				
Contractual	832,661	249,886	582,775	95,260
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 (CONT.)

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
NAPERVILLE WEATHERIZATION GRANT				
Revenues				
Intergovernmental				
Federal	\$ 130,778	41,610	(89,168)	13,172
Expenditures				
Current				
Public services				
Personnel	10,809	3,186	7,623	1,826
Commodities				3,760
Contractual	119,969	38,424	81,545	18,380
Total expenditures	130,778	41,610	89,168	23,966
Net change in fund balance	-	-	-	(10,794)
Fund balance				
December 1				10,794
November 30	\$ -	-	-	-

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

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
NATIONAL CHILDREN'S ALLIANCE PROGRAM				
Revenues				
Intergovernmental				
Federal	\$ 20,000	10,000	(10,000)	10,000
Expenditures				
Current				
Judicial				
Personnel	20,000	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 (CONT.)

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
DUPAGE RIVER RESTORATION GRANT				
Revenues				
Intergovernmental				
Federal	\$ 4,969,000	2,490,868	(2,478,132)	1,179,470
Expenditures				
Current				
Conservation and recreation				
Commodities	75,430		75,430	
Contractual	535,000	11,305	523,695	212,985
Total current	610,430	11,305	599,125	212,985
Capital outlays	4,358,570	2,134,672	2,223,898	1,320,870
Total expenditures	4,969,000	2,145,977	2,823,023	1,533,855
Net change in fund balance	-	344,891	344,891	(354,385)
Fund balance				
December 1	9,494	(344,891)	(354,385)	9,494
November 30	\$ 9,494	-	(9,494)	(344,891)

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

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
ILLINOIS EMERGENCY MANAGEMENT AGENCY				
Revenues				
Intergovernmental				
Federal	\$ 1,439,219	418,609	(1,020,610)	404,136
Expenditures				
Current				
Health and public safety				
Personnel				6,166
Commodities	124,797	118,875	5,922	224,564
Contractual	246,424	144,123	102,301	175,772
Current expenditures	371,221	262,998	108,223	406,502
Capital outlays	1,067,998	146,531	921,467	72,194
Total expenditures	1,439,219	409,529	1,029,690	478,696
Net change in fund balance	-	9,080	9,080	(74,560)
Fund balance				
December 1		(74,560)	(74,560)	
November 30	\$ -	(65,480)	(65,480)	(74,560)

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

Year Ended November 30, 2011

With comparative actual amounts for the year ended November 30, 2010.

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
ILLINOIS ATTORNEY GENERAL'S OFFICE - VIOLENT CRIME VICTIMS ASSISTANCE				
Revenues				
Intergovernmental				
State	\$ 72,010	37,473	(34,537)	47,565
Expenditures				
Current				
Judicial				
Personnel	72,010	37,753	34,257	51,029
Net change in fund balance	-	(280)	(280)	(3,464)
Fund balance				
December 1				3,464
November 30	\$ -	(280)	(280)	-

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

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
ILLINOIS DEPARTMENT OF COMMERCE AND ECONOMIC OPPORTUNITY				
Revenues				
Intergovernmental				
Federal	\$ 34,463,612	11,512,893	(22,950,719)	11,761,499
State	2,543,600	44,733	(2,498,867)	467,129
Investment income		171	171	900
Miscellaneous	79,850	52,063	(27,787)	73,387
Total revenues	37,087,062	11,609,860	(25,477,202)	12,302,915
Expenditures				
Current				
Public services				
Personnel	10,541,680	3,136,377	7,405,303	3,452,943
Commodities	459,888	112,097	347,791	171,114
Contractual	23,839,006	8,355,792	15,483,214	9,115,457
Total current	34,840,574	11,604,266	23,236,308	12,739,514
Capital outlays	2,146,488	2,714	2,143,774	408,364
Total expenditures	36,987,062	11,606,980	25,380,082	13,147,878
Net change in fund balance	100,000	2,880	(97,120)	(844,963)
Fund balance				
December 1	97,961	97,961		942,924
November 30	\$ 197,961	100,841	(97,120)	97,961

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

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
COMMUNITY DEVELOPMENT ACT				
Revenues				
Intergovernmental				
Federal	\$ 25,723,163	5,150,875	(20,572,288)	6,511,443
Miscellaneous	767,516	423,246	(344,270)	926,580
Total revenues	26,490,679	5,574,121	(20,916,558)	7,438,023
Expenditures				
Current				
Public services				
Personnel	1,653,920	740,378	913,542	725,948
Commodities	16,850	3,063	13,787	4,704
Contractual	24,819,909	4,536,886	20,283,023	6,498,772
Total expenditures	26,490,679	5,280,327	21,210,352	7,229,424
Net change in fund balance	-	293,794	293,794	208,599
Fund balance				
December 1	379,305	379,305		170,706
November 30	\$ 379,305	673,099	293,794	379,305

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
HUD SUPPORTIVE HOUSING GRANT				
Revenues				
Intergovernmental				
Federal	\$ 71,100	37,785	(33,315)	33,390
Expenditures				
Current				
Public services				
Personnel	71,100	37,785	33,315	33,390
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 (CONT.)

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
HUD NEIGHBORHOOD STABILIZATION PROGRAM				
Revenues				
Intergovernmental				
Federal	\$ 7,446,438	(82,538)	(7,528,976)	2,226,643
Miscellaneous	910,000	705,950	(204,050)	510,148
Total revenues	<u>8,356,438</u>	<u>623,412</u>	<u>(7,733,026)</u>	<u>2,736,791</u>
Expenditures				
Current				
Public services				
Personnel	405,443	41,196	364,247	58,686
Commodities	8,000	2,065	5,935	236
Contractual	7,942,995	480,003	7,462,992	2,677,869
Total expenditures	<u>8,356,438</u>	<u>523,264</u>	<u>7,833,174</u>	<u>2,736,791</u>
Net change in fund balance	-	100,148	100,148	-
Fund balance				
December 1	<u>86,263</u>	<u>86,263</u>		<u>86,263</u>
November 30	<u>\$ 86,263</u>	<u>186,411</u>	<u>100,148</u>	<u>86,263</u>

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

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
HUD HOMELESS MANAGEMENT INFORMATION SYSTEM				
Revenues				
Intergovernmental				
Federal	\$ 1,747,057	759,518	(987,539)	822,013
Miscellaneous				8,115
Total revenues	1,747,057	759,518	(987,539)	830,128
Expenditures				
Current				
Public services				
Personnel	152,078	58,611	93,467	74,033
Commodities	5,389	4,322	1,067	3,940
Contractual	1,589,590	707,879	881,711	752,155
Total expenditures	1,747,057	770,812	976,245	830,128
Net change in fund balance	-	(11,294)	(11,294)	-
Fund balance				
December 1				
November 30	\$ -	(11,294)	(11,294)	-

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
AREA AGENCY ON AGING				
Revenues				
Intergovernmental				
Federal	\$ 1,603,166	841,170	(761,996)	763,545
State	994,889	1,420,937	426,048	1,900,739
Miscellaneous	1,060,420	222,388	(838,032)	212,553
Total revenues	3,658,475	2,484,495	(1,173,980)	2,876,837
Expenditures				
Current				
Public services				
Personnel	5,640,713	2,727,441	2,913,272	2,660,559
Commodities	25,307	17,921	7,386	13,758
Contractual	835,014	408,426	426,588	329,742
Total expenditures	6,501,034	3,153,788	3,347,246	3,004,059
Net change in fund balance	(2,842,559)	(669,293)	2,173,266	(127,222)
Fund balance				
December 1	8,641	8,641		135,863
November 30	\$ (2,833,918)	(660,652)	2,173,266	8,641

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
ILLINOIS DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES				
Revenues				
Intergovernmental				
Federal	\$ 14,634,319	4,445,882	(10,188,437)	4,766,527
State	5,909,705	811,004	(5,098,701)	1,674,130
Miscellaneous		4,470	4,470	4,300
Total revenues	<u>20,544,024</u>	<u>5,261,356</u>	<u>(15,282,668)</u>	<u>6,444,957</u>
Expenditures				
Current				
Public services				
Personnel	2,873,468	1,117,124	1,756,344	1,138,508
Commodities	88,857	29,387	59,470	15,671
Contractual	17,581,699	4,109,553	13,472,146	5,511,391
Total expenditures	<u>20,544,024</u>	<u>5,256,064</u>	<u>15,287,960</u>	<u>6,665,570</u>
Net change in fund balance	-	5,292	5,292	(220,613)
Fund balance				
December 1	<u>195,665</u>	<u>(24,948)</u>	<u>(220,613)</u>	<u>195,665</u>
November 30	<u>\$ 195,665</u>	<u>(19,656)</u>	<u>(215,321)</u>	<u>(24,948)</u>

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

Year Ended November 30, 2011

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)
STATE COURT IMPROVEMENT GRANT			
Revenues			
Intergovernmental			
State	\$ 7,676	7,430	(246)
Expenditures			
Current			
Public services			
Commodities	351	108	243
Contractual	7,325	7,322	3
Total expenditures	7,676	7,430	246
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 (CONT.)

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
CHILDREN'S ADVOCACY SERVICES				
Revenues				
Intergovernmental				
Federal	\$ 130,984	65,667	(65,317)	67,218
Expenditures				
Current				
Public services				
Personnel	130,984	65,667	65,317	67,218
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 (CONT.)

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY				
Revenues				
Intergovernmental				
Federal	\$ 1,059,619	426,779	(632,840)	351,579
Miscellaneous	186,754	96,176	(90,578)	41,489
Total revenues	1,246,373	522,955	(723,418)	393,068
Expenditures				
Current				
Health and public safety				
Personnel	858,414	427,397	431,017	288,355
Commodities	10,233	658	9,575	5,686
Contractual	353,788	151,290	202,498	102,038
Total current	1,222,435	579,345	643,090	396,079
Capital outlays	23,938	17,157	6,781	46,998
Total expenditures	1,246,373	596,502	643,090	443,077
Net change in fund balance	-	(73,547)	(73,547)	(50,009)
Fund balance				
December 1	(993)	(993)		49,016
November 30	\$ (993)	(74,540)	(73,547)	(993)



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

COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BY GRANT PROGRAM

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

Year Ended November 30, 2011

With comparative totals for the year ended November 30, 2010

	Bureau of Justice Assistance	Forensic DNA Backlog Reduction	Totals	
			2011	2010
Revenues				
Intergovernmental				
Federal	\$ 9,472	277,051	286,523	407,622
Expenditures				
Current				
Health and public safety				
Personnel		40,819	40,819	12,138
Commodities	12,871	55,109	67,980	83,722
Contractual	26,239	60,398	86,637	190,332
Total current	39,110	156,326	195,436	286,192
Capital outlays	37,070	120,725	157,795	726,482
Total expenditures	76,180	277,051	353,231	1,012,674
Net change in fund balances	(66,708)	-	(66,708)	(605,052)
Fund balances				
December 1	58,716		58,716	663,768
November 30	\$ (7,992)	-	(7,992)	58,716

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

DEPARTMENT OF HUMAN SERVICES GRANTS - SPECIAL REVENUE FUND

Year Ended November 30, 2011

With comparative totals for the year ended November 30, 2010

	Supportive Housing Grant	Donated Funds Initiative	Domestic Violence Program	Totals	
				2011	2010
Revenues					
Intergovernmental					
Federal	\$ 129,215	71,347	55,518	256,080	520,310
Investment income					21
Miscellaneous		22,580		22,580	22,025
Total revenues	129,215	93,927	55,518	278,660	542,356
Expenditures					
Current					
Public services					
Personnel	66,050	91,381		157,431	185,851
Commodities			447	447	
Contractual	63,165		55,071	118,236	359,424
Total expenditures	129,215	91,381	55,518	276,114	545,275
Net change in fund balances	-	2,546	-	2,546	(2,919)
Fund balances					
December 1		12,507		12,507	15,426
November 30	\$ -	15,053	-	15,053	12,507

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

ILLINOIS EMERGENCY MANAGEMENT AGENCY GRANTS - SPECIAL REVENUE FUNDS

Year Ended November 30, 2011

With comparative totals for the year ended November 30, 2010

	Homeland Security Program	Citizen Corps Program	Totals	
			2011	2010
Revenues				
Intergovernmental				
Federal	\$ 413,329	5,280	418,609	404,136
Expenditures				
Current				
Health and public safety				
Personnel				6,166
Commodities	116,619	2,256	118,875	224,564
Contractual	143,117	1,006	144,123	175,772
Total current	259,736	3,262	262,998	406,502
Capital outlays	146,531		146,531	72,194
Total expenditures	406,267	3,262	409,529	478,696
Net change in fund balances	7,062	2,018	9,080	(74,560)
Fund balances				
December 1	(72,542)	(2,018)	(74,560)	
November 30	\$ (65,480)	-	(65,480)	(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, 2011

With comparative totals for the year ended November 30, 2010

	Homeless Prevention and Rapid Rehousing	Workforce Investment Act	Community Service Block Grant	Life Safety Improvement Grant	Illinois Home Weatherization Program	Totals	
						2011	2010
Revenues							
Intergovernmental							
Federal	\$ 207,540	7,051,280	721,230		3,532,843	11,512,893	11,761,499
State				2,692	42,041	44,733	467,129
Investment income			149	22		171	900
Miscellaneous			50,948		1,115	52,063	73,387
Total revenues	207,540	7,051,280	772,327	2,714	3,575,999	11,609,860	12,302,915
Expenditures							
Current							
Public services							
Personnel	35,256	2,204,362	423,531		473,228	3,136,377	3,452,943
Commodities		55,302	39,326		17,469	112,097	171,114
Contractual	173,259	4,780,660	316,571		3,085,302	8,355,792	9,115,457
Total current	208,515	7,040,324	779,428	-	3,575,999	11,604,266	12,739,514
Capital outlays				2,714		2,714	408,364
Total expenditures	208,515	7,040,324	779,428	2,714	3,575,999	11,606,980	13,147,878
Net change in fund balances	(975)	10,956	(7,101)	-	-	2,880	(844,963)
Fund balances							
December 1		(39,841)	137,802			97,961	942,924
November 30	\$ (975)	(28,885)	130,701	-	-	100,841	97,961

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

ILLINOIS DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES - SPECIAL REVENUE FUND

Year Ended November 30, 2011

With comparative totals for the year ended November 30, 2010

	Title IV-D	Access Visitation	Expedited Child Support	Low Income Home Energy Assistance Program	Totals	
					2011	2010
Revenues						
Intergovernmental						
Federal	\$ 569,825	143,686	40,975	3,691,396	4,445,882	4,766,527
State				811,004	811,004	1,674,130
Miscellaneous		4,470			4,470	4,300
Total revenues	569,825	148,156	40,975	4,502,400	5,261,356	6,444,957
Expenditures						
Current						
Public services						
Personnel	554,660	112,418		450,046	1,117,124	1,138,508
Commodities	3,607	11,678		14,102	29,387	15,671
Contractual	11,558	17,073	42,450	4,038,472	4,109,553	5,511,391
Total expenditures	569,825	141,169	42,450	4,502,620	5,256,064	6,665,570
Net change in fund balances	-	6,987	(1,475)	(220)	5,292	(220,613)
Fund balances						
December 1			1,475	(26,423)	(24,948)	195,665
November 30	\$ -	6,987	-	(26,643)	(19,656)	(24,948)

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

ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY GRANTS - SPECIAL REVENUE FUND

Year Ended November 30, 2011

With comparative totals for the year ended November 30, 2010

	Multi Jurisdictional Drug Prosecution	Victims of Crime	National Forensic Science Improvement	Juvenile Justice Council Care Manager Program	Leadership Training	Redeploy Illinois Planning Grant	Totals	
							2011	2010
Revenues								
Intergovernmental								
Federal	\$ 152,536	62,250	30,415	73,879		107,699	426,779	351,579
Miscellaneous	68,672	14,587		12,917			96,176	41,489
Total revenues	221,208	76,837	30,415	86,796	-	107,699	522,955	393,068
Expenditures								
Current								
Health and public safety								
Personnel	225,584	74,016	8,791			119,006	427,397	288,355
Commodities				448		210	658	5,686
Contractual			31,445	82,075	20,000	17,770	151,290	102,038
Total current	225,584	74,016	40,236	82,523	20,000	136,986	579,345	396,079
Capital outlays			17,157				17,157	46,998
Total expenditures	225,584	74,016	57,393	82,523	20,000	136,986	596,502	443,077
Net change in fund balances	(4,376)	2,821	(26,978)	4,273	(20,000)	(29,287)	(73,547)	(50,009)
Fund balances								
December 1	(3,087)	2,094					(993)	49,016
November 30	\$ (7,463)	4,915	(26,978)	4,273	(20,000)	(29,287)	(74,540)	(993)

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.

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 to 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.

2010 General Obligation Bonds (Alt. Rev. Source) - Build America Bonds and Recovery Zone Economic Development 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.

2011 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.

DUPAGE COUNTY, ILLINOIS

E-1

COMBINED SCHEDULE OF BALANCE SHEETS

DEBT SERVICE FUNDS

November 30, 2011

With comparative totals at November 30, 2010

	2011	2010
ASSETS		
Cash		
Demand deposits	\$ 11,613,683	12,342,427
Investments	16,875,350	16,628,718
Receivables		
Taxes	4,942,990	5,090,720
Due from Federal, State and other governments	1,023,233	900,907
	\$ 34,455,256	34,962,772
Total assets	\$ 34,455,256	34,962,772
 LIABILITIES AND FUND BALANCE		
Liabilities		
Deferred revenue	\$ 4,666,498	4,673,783
Fund balance		
Restricted for debt service	29,788,758	30,288,989
	\$ 34,455,256	34,962,772
	\$ 34,455,256	34,962,772

DUPAGE COUNTY, ILLINOIS

E-2

COMBINED SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

DEBT SERVICE FUNDS

Year Ended November 30, 2011

With comparative totals for the year ended November 30, 2010

	2011	2010
Revenues		
Taxes		
Property	\$ 4,566,766	4,406,340
Sales	2,040,642	2,054,209
Intergovernmental	10,808,951	10,811,291
Investment income	17,438	51,179
Total revenues	<u>17,433,797</u>	<u>17,323,019</u>
Expenditures		
Current		
General government	194,433	51,349
Debt service		
Principal	15,320,000	14,505,000
Interest	15,102,370	13,464,043
Fiscal agent fees	4,250	4,250
Bond issuance costs	88,924	
Total expenditures	<u>30,709,977</u>	<u>28,024,642</u>
Excess (deficiency) of revenues over expenditures	<u>(13,276,180)</u>	<u>(10,701,623)</u>
Other financing sources (uses)		
Refunding Bonds Issued	5,340,000	
Payment to Refunded Bond Escrow Agent	(6,039,518)	
Bond Premium	306,165	
Transfers in	13,890,080	11,184,832
Transfers (out)	(720,778)	
Total other financing sources (uses)	<u>12,775,949</u>	<u>11,184,832</u>
Net change in fund balances	(500,231)	483,209
Fund balances		
December 1	<u>30,288,989</u>	<u>29,805,780</u>
November 30	<u>\$ 29,788,758</u>	<u>30,288,989</u>

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

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
SPECIAL SERVICE AREA BONDS - WATER SYSTEM/SANITARY SEWER PROJECTS				
Revenues				
Taxes				
Property	\$ 813,906	820,676	6,770	677,696
Investment income		4	4	28
Total revenues	813,906	820,680	6,774	677,724
Expenditures				
Current				
General Government	37,049	194,433	(157,384)	51,349
Debt service				
Principal	445,000	445,000		355,000
Interest	323,228	323,227	1	344,275
Fiscal agent fees	2,350	2,350		2,350
Total expenditures	807,627	965,010	(157,383)	752,974
Excess (deficiency) of revenues over expenditures	6,279	(144,330)	(150,609)	(75,250)
Other financing sources				
Transfers in				
Special Service Area #34 Hobson Valley				162,082
Net change in fund balance	6,279	(144,330)	(150,609)	86,832
Fund balance				
December 1	999,767	999,767		912,935
November 30	\$ 1,006,046	855,437	(150,609)	999,767

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Original Budget	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
1993 GENERAL OBLIGATION BONDS					
(ALT. REV. SOURCE) - JAIL PROJECT					
Revenues					
Investment income	\$ 4,500	750	869	119	3,017
Expenditures					
Debt service					
Interest	1,302,840	1,302,840	1,302,840		1,302,840
Excess (deficiency) of revenues over expenditures	(1,298,340)	(1,302,090)	(1,301,971)	119	(1,299,823)
Other financing sources					
Transfer in					
General Fund	1,302,840	1,299,500	1,299,500		1,300,000
Net change in fund balance	4,500	(2,590)	(2,471)	119	177
Fund balance					
December 1	657,380	657,380	657,380		657,203
November 30	\$ 661,880	654,790	654,909	119	657,380

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Original Budget	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
1993 GENERAL OBLIGATION BONDS					
(ALT. REV. SOURCE) -					
STORMWATER PROJECT					
Revenues					
Investment income	\$ 5,000	1,200	1,250	50	4,335
Expenditures					
Debt service					
Interest	1,872,920	1,872,920	1,872,920		1,872,920
Excess (deficiency) of revenues over expenditures	(1,867,920)	(1,871,720)	(1,871,670)	50	(1,868,585)
Other financing sources					
Transfer in					
Special Revenue Fund					
Stormwater Drainage	1,872,920	1,867,500	1,867,500		1,870,000
Net change in fund balance	5,000	(4,220)	(4,170)	50	1,415
Fund balance					
December 1	944,724	944,724	944,724		943,309
November 30	\$ 949,724	940,504	940,554	50	944,724

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

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
2001 GENERAL OBLIGATION BONDS				
(ALT. REV. SOURCE) - DRAINAGE PROJECT				
Revenues				
Taxes				
Sales	\$ 625,782	334,801	(290,981)	1,208,942
Investment income	2,000	1,437	(563)	5,282
Total revenues	627,782	336,238	(291,544)	1,214,224
Expenditures				
Debt service				
Principal	935,000	935,000		890,000
Interest	350,369	350,369		399,319
Fiscal agent fees	500	500		500
Total expenditures	1,285,869	1,285,869	-	1,289,819
Excess (deficiency) of revenues over expenditures	(658,087)	(949,631)	(291,544)	(75,595)
Other financing uses				
Transfers out				
Debt Service Fund				
2011 Drainage Refunding Bonds		(482,277)	(482,277)	
General Fund		(216,601)	(216,601)	
Total other financing uses	-	(698,878)	(698,878)	-
Net change in fund balance	(658,087)	(1,648,509)	(990,422)	(75,595)
Fund balance				
December 1	1,648,509	1,648,509		1,724,104
November 30	\$ 990,422	-	(990,422)	1,648,509

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

Year Ended November 30, 2011

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

	Original Budget	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
2001 GENERAL OBLIGATION BONDS					
(ALT. REV. SOURCE) -					
STORMWATER PROJECT					
Revenues					
Investment income	\$ 3,500	1,000	1,196	196	3,933
Expenditures					
Debt service					
Principal	1,160,000	1,160,000	1,160,000		1,115,000
Interest	72,605	72,605	72,605		117,408
Fiscal agent fees	350	350	350		350
Total expenditures	1,232,955	1,232,955	1,232,955	-	1,232,758
Excess (deficiency) of revenues over expenditures	(1,229,455)	(1,231,955)	(1,231,759)	196	(1,228,825)
Other financing sources					
Transfer in					
Special Revenue Fund Stormwater Drainage	1,254,405	1,250,500	1,250,500		1,252,000
Net change in fund balance	24,950	18,545	18,741	196	23,175
Fund balance					
December 1	1,214,350	1,214,350	1,214,350		1,191,175
November 30	\$ 1,239,300	1,232,895	1,233,091	196	1,214,350

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
2001 TRANSPORTATION REVENUE BONDS				
Revenues				
Intergovernmental	\$			6,383,154
Expenditures				
Debt service				
Principal	6,050,000	6,050,000		5,730,000
Interest	166,375	166,375		490,325
Total expenditures	6,216,375	6,216,375	-	6,220,325
Net change in fund balance	(6,216,375)	(6,216,375)	-	162,829
Fund balance				
December 1	6,712,630	6,712,630		6,549,801
November 30	\$ 496,255	496,255	-	6,712,630

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Original Budget	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
2002 GENERAL OBLIGATION REFUNDING					
BONDS (ALT. REV. SOURCE) -					
JAIL PROJECT					
Revenues					
Investment income	\$ 7,000	1,800	2,224	424	7,312
Expenditures					
Debt service					
Principal	2,055,000	2,055,000	2,055,000		1,960,000
Interest	272,875	272,875	272,875		373,250
Fiscal agent fees	350	350	350		350
Total expenditures	2,328,225	2,328,225	2,328,225	-	2,333,600
Excess (deficiency) of revenues over expenditures	(2,321,225)	(2,326,425)	(2,326,001)	424	(2,326,288)
Other financing sources					
Transfer in					
General Fund	2,381,500	2,373,750	2,373,500	(250)	2,373,750
Net change in fund balance	60,275	47,325	47,499	174	47,462
Fund balance					
December 1	2,227,229	2,227,229	2,227,229		2,179,767
November 30	\$ 2,287,504	2,274,554	2,274,728	174	2,227,229

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Original Budget	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
2002 GENERAL OBLIGATION REFUNDING					
BONDS (ALT. REV. SOURCE) -					
STORMWATER PROJECT					
Revenues					
Investment income	\$ 14,000	2,650	3,205	555	10,520
Expenditures					
Debt service					
Principal	2,960,000	2,960,000	2,960,000		2,815,000
Interest	392,500	392,500	392,500		536,875
Fiscal agent fees	350	350	350		350
Total expenditures	3,352,850	3,352,850	3,352,850	-	3,352,225
Excess (deficiency) of revenues over expenditures	(3,338,850)	(3,350,200)	(3,349,645)	555	(3,341,705)
Other financing sources					
Transfer in					
Special Revenue Fund					
Stormwater Drainage	3,423,500	3,421,500	3,421,500		3,421,000
Net change in fund balance	84,650	71,300	71,855	555	79,295
Fund balance					
December 1	3,207,063	3,207,063	3,207,063		3,127,768
November 30	\$ 3,291,713	3,278,363	3,278,918	555	3,207,063

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

Year Ended November 30, 2011

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

	Original Budget	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
2005 GENERAL OBLIGATION REFUNDING					
BONDS (ALT. REV. SOURCE) -					
DRAINAGE PROJECT					
Revenues					
Taxes					
Sales	\$ 1,442,950	1,442,919	1,501,695	58,776	845,267
Investment income	5,000	1,050	1,332	282	3,518
Total revenues	<u>1,447,950</u>	<u>1,443,969</u>	<u>1,503,027</u>	<u>59,058</u>	<u>848,785</u>
Expenditures					
Debt service					
Principal	90,000	90,000	90,000		85,000
Interest	695,840	695,840	695,840		698,815
Fiscal agent fees	350	350	350		350
Total expenditures	<u>786,190</u>	<u>786,190</u>	<u>786,190</u>	<u>-</u>	<u>784,165</u>
Net change in fund balance	661,760	657,779	716,837	59,058	64,620
Fund balance					
December 1	<u>1,316,941</u>	<u>1,316,941</u>	<u>1,316,941</u>		<u>1,252,321</u>
November 30	<u>\$ 1,978,701</u>	<u>1,974,720</u>	<u>2,033,778</u>	<u>59,058</u>	<u>1,316,941</u>

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Original Budget	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
2005 TRANSPORTATION REVENUE REFUNDING BONDS					
Revenues					
Intergovernmental	\$ 10,277,216	10,277,217	10,808,951	531,734	4,428,137
Investment income	1,000	10,000	5,335	(4,665)	11,254
Total revenues	10,278,216	10,287,217	10,814,286	527,069	4,439,391
Expenditures					
Debt service					
Principal	245,000	245,000	245,000		235,000
Interest	4,178,544	4,178,544	4,178,544		4,187,544
Total expenditures	4,423,544	4,423,544	4,423,544	-	4,422,544
Excess (deficiency) of revenues over expenditures	5,854,672	5,863,673	6,390,742	527,069	16,847
Other financing uses					
Transfer out					
Special Revenue Fund					
Highway Motor Fuel Tax			(21,900)	(21,900)	
Net change in fund balance	5,854,672	5,863,673	6,368,842	505,169	16,847
Fund balance					
December 1	8,125,779	8,125,779	8,125,779		8,108,932
November 30	\$ 13,980,451	13,989,452	14,494,621	505,169	8,125,779

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Original Budget	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
2006 LIMITED TAX GENERAL OBLIGATION REFUNDING BONDS - COURTHOUSE PROJECT					
Revenues					
Taxes					
Property	\$ 3,686,010	3,745,153	3,746,090	937	3,728,644
Investment income	4,500				
Total revenues	3,690,510	3,745,153	3,746,090	937	3,728,644
Expenditures					
Debt service					
Principal	1,255,000	1,255,000	1,255,000		1,200,000
Interest	2,406,110	2,406,110	2,406,110		2,455,210
Total expenditures	3,661,110	3,661,110	3,661,110	-	3,655,210
Net change in fund balance	29,400	84,043	84,980	937	73,434
Fund balance					
December 1	2,764,718	2,764,718	2,764,718		2,691,284
November 30	\$ 2,794,118	2,848,761	2,849,698	937	2,764,718

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Original Budget	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
2006 GENERAL OBLIGATION REFUNDING					
BONDS (ALT. REV. SOURCE) -					
STORMWATER PROJECT					
Revenues					
Investment income	\$ 2,300	500	578	78	1,980
Expenditures					
Debt service					
Principal	125,000	125,000	125,000		120,000
Interest	680,362	680,362	680,362		685,262
Total expenditures	805,362	805,362	805,362	-	805,262
Excess (deficiency) of revenues over expenditures	(803,062)	(804,862)	(804,784)	78	(803,282)
Other financing sources					
Transfer in					
Special Revenue Fund					
Stormwater Drainage	807,863	807,500	807,500		806,000
Net change in fund balance	4,801	2,638	2,716	78	2,718
Fund balance					
December 1	469,899	469,899	469,899		467,181
November 30	\$ 474,700	472,537	472,615	78	469,899

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

Year Ended November 30, 2011

	Original Budget	Final Budget	2011 Actual	Variance with Budget Positive (Negative)
2010 GENERAL OBLIGATION BONDS (ALT. REV. SOURCE) - BUILD AMERICA BONDS AND RECOVERY ZONE ECONOMIC DEVELOPMENT BONDS				
Revenues				
Investment income	\$ 500			
Expenditures				
Debt service				
Interest	2,387,803	2,387,803	2,387,803	
Excess (deficiency) of revenues over expenditures	(2,387,303)	(2,387,803)	(2,387,803)	
Other financing sources				
Transfer in				
General Fund	2,387,803	2,387,803	2,387,803	
Net change in fund balance	500	-	-	
Fund balance				
December 1				
November 30	\$ 500	-	-	-

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

Year Ended November 30, 2011

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)
2011 GENERAL OBLIGATION REFUNDING BONDS (ALT. REV. SOURCE) - DRAINAGE PROJECT			
Revenues			
Taxes			
Sales	\$ 122,488	204,146	81,658
Investment income		8	8
Total revenues	122,488	204,154	81,666
Expenditures			
Debt service			
Bond issuance costs		88,924	88,924
Excess (deficiency) of revenues over expenditures	122,488	115,230	(7,258)
Other financing sources (uses)			
Transfer in			
Debt Service Fund			
2001 Drainage		482,277	482,277
Refunding Bonds Issued	5,950,000	5,340,000	(610,000)
Payment to Refunded Bond Escrow Agent	(5,950,000)	(6,039,518)	(89,518)
Bond Premium		306,165	306,165
Total other financing sources (uses)	-	88,924	88,924
Net change in fund balance	122,488	204,154	81,666
Fund balance			
December 1			
November 30	\$ 122,488	204,154	81,666

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.

2011 Drainage Bond Project – This fund was established to account for all resources received and used for the construction of drainage projects.

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.

HRSA Convalescent Center, College of DuPage Health Education Center Program and Wellness Center – This fund is used to account for all resources received and used for the College of DuPage Health Education Center and the Wellness Center located in the DuPage Convalescent Center.

DUPAGE COUNTY, ILLINOIS

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COMBINED SCHEDULE OF BALANCE SHEETS

CAPITAL PROJECTS FUNDS

November 30, 2011

With comparative totals at November 30, 2010

ASSETS	2011	2010
Cash		
Demand deposits	\$ 5,815,406	5,520,983
Certificates of deposit	3,050,000	3,450,000
Investments		
Receivables		
Taxes	44,050	24,307
Interest	152,508	67,535
Due from other funds	11,171	
Restricted Cash and Investments		
Demand deposits	3,574,510	3,485,515
Investments	59,135,396	62,670,281
Total assets	<u>\$ 71,783,041</u>	<u>75,218,621</u>
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 645,092	483,936
Advances payable to other funds		22,540
Deferred revenue	30,910	23,715
Retainage payable	23,320	14,907
Total liabilities	<u>710,493</u>	<u>545,098</u>
Fund balance		
Restricted for		
Capital Improvements	70,737,596	74,426,515
Committed for		
Capital Purposes	334,952	247,008
Total fund balance	<u>71,072,548</u>	<u>74,673,523</u>
Total fund balance	<u>\$ 71,783,041</u>	<u>75,218,621</u>

COMBINED SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

CAPITAL PROJECTS FUNDS

Year Ended November 30, 2011

With comparative totals for the year ended November 30, 2010

	2011	(Restated) 2010
Revenues		
Taxes	\$ 54,931	23,955
Fees, licenses and permits	960,547	409,268
Intergovernmental		
Federal grants and reimbursements	199,270	496,625
Investment income	416,646	(118,541)
Total revenues	<u>1,631,394</u>	<u>811,307</u>
Expenditures		
Current		
Contractual	858,353	519,718
Bond issuance costs		397,539
Total current	<u>858,353</u>	<u>917,257</u>
Capital outlays	<u>4,674,016</u>	<u>1,266,907</u>
Total expenditures	<u>5,532,369</u>	<u>2,184,164</u>
Excess (deficiency) of revenues over expenditures	<u>(3,900,975)</u>	<u>(1,372,857)</u>
Other financing sources (uses)		
Bond proceeds		67,050,000
Bond discount		(343,231)
Transfers in	300,000	300,000
Transfers out		(287,457)
Total other financing sources (uses)	<u>300,000</u>	<u>66,719,312</u>
Net change in fund balances	<u>(3,600,975)</u>	<u>65,346,455</u>
Fund balances		
December 1	<u>74,673,523</u>	<u>9,327,068</u>
November 30	<u>\$ 71,072,548</u>	<u>74,673,523</u>

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Original Budget	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
2001 COURTHOUSE PROJECT					
Revenues					
Investment income	\$	200	205	5	815
Expenditures					
Capital outlays	237,322	237,322	179,419	(57,903)	56,098
Net change in fund balance	(237,322)	(237,122)	(179,214)	(57,898)	(55,283)
Fund balance					
December 1	181,537	181,537	181,537		236,820
November 30	\$ (55,785)	(55,585)	2,323	(57,898)	181,537

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

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
SPECIAL SERVICE AREA #14 EXPANSION				
Revenues				
Taxes	\$ 23,715	23,954	239	23,955
Investment income				1
Total revenues	23,715	23,954	239	23,956
Expenditures				
Current				
Capital projects				
Contractual		1,175	(1,175)	2,287
Net change in fund balance	23,715	22,779	(936)	21,669
Fund balance				
December 1	1,983	1,983		(19,686)
November 30	\$ 25,698	24,762	(936)	1,983

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
2001 DRAINAGE BOND PROJECT				
Revenues				
Investment income	\$ 1,000	505	(495)	3,696
Expenditures				
Current				
Capital projects				193,308
Contractual				
Capital outlays	1,001,846	389,641	612,205	593,159
Total expenditures	1,001,846	389,641	612,205	786,467
Net change in fund balance	(1,000,846)	(389,136)	(612,700)	(782,771)
Fund balance				
December 1	411,957	411,957		1,194,728
November 30	\$ (588,889)	22,821	(612,700)	411,957

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

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
2001 STORMWATER BOND PROJECT				
Revenues				
Federal grants and reimbursements	\$			423,398
Investment income	1,000	820	(180)	3,511
Total revenues	1,000	820	(180)	426,909
Expenditures				
Current				
Capital projects				
Contractual	280,314	171,898	108,416	283,421
Capital outlays	446,409	29,291	417,118	233,006
Total expenditures	726,723	201,189	525,534	516,427
Net change in fund balance	(725,723)	(200,369)	525,354	(89,518)
Fund balance				
December 1	690,735	690,735		780,253
November 30	\$ (34,988)	490,366	525,354	690,735

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Original Budget	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
2005 DRAINAGE BOND PROJECT					
Revenues					
Investment income	\$		19	19	55
Expenditures					
Capital outlays		16,128			
Net change in fund balance	-	(16,128)	19	19	55
Fund balance					
December 1	16,113	16,113	16,113		16,058
November 30	\$ 16,113	\$ (15)	16,132	19	16,113

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

Year Ended November 30, 2011

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

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
2006 COURTHOUSE BOND PROJECT				
Expenditures				
Current				
General government				
Contractual	\$			3,250
Capital outlays				24,561
Total expenditures		-	-	27,811
Net change in fund balance				(27,811)
Fund balance				
December 1				27,811
November 30	\$	-	-	-

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
COUNTY CAPITAL IMPROVEMENT, REPAIR, OR REPLACEMENT				
Other financing uses				
Transfer out				
General Fund	\$			(125,375)
Net change in fund balance	-	-	-	(125,375)
Fund balance				
December 1				125,375
November 30	\$	-	-	-

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
SPECIAL SERVICE AREA #34 HOBSON VALLEY				
Other financing uses				
Transfers out				
Special Service Area Bonds	\$			(162,082)
Net change in fund balance	-	-	-	(162,082)
Fund balance				
December 1		-		162,082
November 30	\$	-	-	-

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
2010 GENERAL OBLIGATION ALTERNATE REVENUE BOND PROJECTS (Major Fund)				
Revenues				
Investment income	\$ 600,000	393,289	(206,711)	(155,899)
Expenditures				
Current				
General government				
Contractual	1,489,289	678,386	810,903	
Capital projects				
Bond issuance costs				397,539
Capital outlays	19,510,711	3,134,774	16,375,937	114,002
Total expenditures	21,000,000	3,813,160	17,186,840	511,541
Excess (deficiency) of revenues over expenditures	(20,400,000)	(3,419,871)	16,980,129	(667,440)
Other financing sources (uses)				
Bonds proceeds				67,050,000
Bond discount				(343,231)
Total other financing sources (uses)	-	-	-	66,706,769
Net change in fund balance	(20,400,000)	(3,419,871)	16,980,129	66,039,329
Fund balance				
December 1	66,039,329	66,039,329		
November 30	\$ 45,639,329	62,619,458	16,980,129	66,039,329

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Original Budget	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
CHILDREN'S CENTER FACILITY CONSTRUCTION					
Revenues					
Investment income	\$		350	350	69
Expenditures					
Capital outlays	500,000	500,000	212,406	287,594	53,061
Excess (deficiency) of revenues over expenditures	(500,000)	(500,000)	(212,056)	287,944	(52,992)
Other financing sources					
Transfers in General Fund		300,000	300,000		300,000
Net change in fund balance	(500,000)	(200,000)	87,944	287,944	247,008
Fund balance					
December 1	547,008	247,008	247,008		
November 30	\$ 47,008	47,008	334,952	287,944	247,008

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

Year Ended November 30, 2011

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)
2011 DRAINAGE BOND PROJECT			
Revenues			
Taxes	\$ 17,836	30,977	13,141
Expenditures			
Capital Outlays	375,000		375,000
Net change in fund balance	(357,164)	30,977	(361,859)
Fund balance			
December 1			
November 30	\$ (357,164)	30,977	(361,859)

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
HIGHWAY IMPACT FEES				
Revenues				
Fees, licenses and permits	\$ 500,000	960,547	460,547	409,268
Investment income	50,000	21,458	(28,542)	29,211
Total revenues	550,000	982,005	432,005	438,479
Expenditures				
Current				
Highway, streets and bridges Contractual	150,000	6,544	143,456	37,452
Capital outlays	7,587,427	529,565	7,057,862	119,793
Total expenditures	7,737,427	536,109	7,201,318	157,245
Net change in fund balance	(7,187,427)	445,896	7,633,323	281,234
Fund balance				
December 1	7,084,861	7,084,861		6,803,627
November 30	\$ (102,566)	7,530,757	7,633,323	7,084,861

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

Year Ended November 30, 2011
 With comparative actual amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
HRSA CONVALESCENT CENTER, COLLEGE OF DUPAGE HEALTH EDUCATION CENTER PROGRAM AND WELLNESS CENTER				
Revenues				
Federal grants and reimbursements	\$	199,270	199,270	73,227
Expenditures				
Current				
Health and Public Safety				
Contractual	350	350		
Capital outlays	336,250	198,920	137,330	73,227
Total expenditures	336,600	199,270	137,330	73,227
Net change in fund balance	(336,600)	-	336,600	-
Fund balance				
December 1				
November 30	\$ (336,600)	-	336,600	-

DU PAGE COUNTY, ILLINOIS

ENTERPRISE FUND

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, 2011
 With comparative totals for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
WATER AND SEWERAGE SYSTEM				
Revenues				
User charges - Sewer	\$ 8,907,327	8,967,969	60,642	8,599,238
User charges - Water	6,442,778	5,802,738	(640,040)	5,439,679
Sewer maintenance	1,495,923	1,539,210	43,287	1,460,649
Administrative fees	1,130,426	1,148,142	17,716	1,086,780
DuPage Water Commission capital buy-in fee		196,017	196,017	207,828
Penalties	162,000	175,335	13,335	188,797
Miscellaneous income	2,397,238	1,859,931	(537,307)	1,710,406
Total revenues	20,535,692	19,689,342	(846,350)	18,693,377
Expenses				
Personnel services	7,574,356	7,113,924	460,432	7,027,290
Commodities	1,893,220	1,597,465	295,755	1,442,315
Contractual services	9,629,907	8,052,295	1,577,612	7,934,711
Capital outlays	2,946,161		2,946,161	
Depreciation and amortization		3,698,031	(3,698,031)	3,744,674
Total expenses	22,043,644	20,461,715	1,581,929	20,148,990
Operating loss	(1,507,952)	(772,373)	735,579	(1,455,613)
Nonoperating revenues (expenses)				
Investment income	120,000	49,528	(70,472)	82,836
Interest expense on bonds and loans	(659,858)	(473,081)	186,777	(711,926)
Amortization of bond discount and issuance costs		(40,949)	(40,949)	(43,354)
Gain on disposal of assets		1,900	1,900	(351,128)
Total nonoperating revenues (expenses)	(539,858)	(462,602)	77,256	(1,023,572)
Loss before contributions	\$ (2,047,810)	(1,234,975)	812,835	(2,479,185)

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

H-1

COMBINING BALANCE SHEET

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

November 30, 2011

With comparative totals at November 30, 2010

ASSETS	Employee Life/Health Insurance	Liability Insurance	Totals	
			2011	2010
ASSETS				
Current assets				
Cash				
Demand deposits	\$ 779,075	1,874,941	2,654,016	2,638,795
Certificates of deposit	3,000,000	300,000	3,300,000	1,750,000
Receivables				
Taxes		3,046,458	3,046,458	3,053,609
Due from other funds		390,881	390,881	439,135
Advances receivable from other funds		249,519	249,519	245,278
Other	16,322		16,322	13,164
	<u>\$ 3,795,397</u>	<u>5,861,799</u>	<u>9,657,196</u>	<u>8,139,981</u>
LIABILITIES AND FUND DEFICIT				
Current liabilities				
Accounts payable	\$ 36,247	216,531	252,778	266,450
Accrued payroll		10,261	10,261	9,471
Claims payable - current	312,000	4,125,189	4,437,189	4,881,298
Due to Federal, State, and other governmental units		55,372	55,372	27,181
Due to other funds		9,995	9,995	8,910
Unearned revenue		3,000,000	3,000,000	3,000,000
Total current liabilities	348,247	7,417,348	7,765,595	8,193,310
Long-term liabilities				
Claims payable - noncurrent		993,396	993,396	1,243,911
Total liabilities	348,247	8,410,744	8,758,991	9,437,221
Net assets				
Unrestricted	3,447,150	(2,548,945)	898,205	(1,297,240)
	<u>\$ 3,795,397</u>	<u>5,861,799</u>	<u>9,657,196</u>	<u>8,139,981</u>

DUPAGE COUNTY, ILLINOIS

H-2

COMBINING SCHEDULE OF REVENUE, EXPENSES
AND CHANGES IN NET ASSETS

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

For the Year Ended November 30, 2011

With comparative totals for the year ended November 30, 2010

	Employee Life/Health Insurance	Liability Insurance	Totals	
			2011	2010
Revenues				
Employer's share of premiums	\$ 22,785,007		22,785,007	20,779,711
Employees' share of premiums	6,573,538		6,573,538	6,131,708
Insurance excess aggregate payments		6,461	6,461	509
Insurance reimbursement		636,467	636,467	928,473
Miscellaneous		(7,128)	(7,128)	18,958
Total revenues	29,358,545	635,800	29,994,345	27,859,359
Expenses				
Personnel		261,144	261,144	231,360
Commodities		52,276	52,276	142,993
Contractual services	27,625,288	3,570,575	31,195,863	29,284,502
Changes in non-current claims payable		(775,624)	(775,624)	263,201
Total expenses	27,625,288	3,108,371	30,733,659	29,922,056
Operating income (loss)	1,733,257	(2,472,571)	(739,314)	(2,062,697)
Nonoperating revenues				
Taxes		3,021,018	3,021,018	3,000,633
Investment income	5,614	3,577	9,191	27,882
Total nonoperating revenues	5,614	3,024,595	3,030,209	3,028,515
Income before transfer	1,738,871	552,024	2,290,895	965,818
Transfer in				
General Fund		450,000	450,000	250,000
Transfer out				
Special Revenue Convalescent Center		(545,450)	(545,450)	
Net transfers and contributions	-	(95,450)	(95,450)	250,000
Net income	1,738,871	456,574	2,195,445	1,215,818
Net assets				
December 1	1,708,279	(3,005,519)	(1,297,240)	(2,513,058)
November 30	\$ 3,447,150	(2,548,945)	898,205	(1,297,240)

DUPAGE COUNTY, ILLINOIS

H-3

COMBINING STATEMENT OF CASH FLOWS

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

For the Year Ended November 30, 2011

With comparative totals for the year ended November 30, 2010

	Employee Life/Health Insurance	Liability Insurance	Totals	
			2011	2010
Cash flows from operating activities				
Cash received - employer portion of insurance premiums	\$ 22,785,007		22,785,007	20,779,711
Cash received - employee portion of insurance premiums	6,573,538		6,573,538	6,131,708
Cash payments of insurance premiums and other costs (net)	(27,550,602)	(3,177,481)	(30,728,083)	(28,701,580)
Net cash provided (used) by operating activities	1,807,943	(3,177,481)	(1,369,538)	(1,790,161)
Cash flows from noncapital financing activities				
Cash received - taxes		3,021,018	3,021,018	3,000,633
Transfer in		450,000	450,000	250,000
Transfer out		(545,450)	(545,450)	
Total cash provided by noncapital financing activities	-	2,925,568	2,925,568	3,250,633
Cash provided by investing activities				
Investment income	5,614	3,577	9,191	27,882
Net increase (decrease) in cash and cash equivalents	1,813,557	(248,336)	1,565,221	1,488,354
Cash and cash equivalents at				
December 1	1,965,518	2,423,277	4,388,795	2,900,441
November 30	\$ 3,779,075	2,174,941	5,954,016	4,388,795
Comprised of				
Demand deposits	\$ 779,075	1,874,941	2,654,016	2,638,795
Certificates of deposit	3,000,000	300,000	3,300,000	1,750,000
	\$ 3,779,075	2,174,941	5,954,016	4,388,795

COMBINING STATEMENT OF CASH FLOWS (CONT.)

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

For the Year Ended November 30, 2011

With comparative totals for the year ended November 30, 2010

	Employee Life/Health Insurance	Liability Insurance	Totals	
			2011	2010
Reconciliation of operating income (loss) to net cash provided (used) by operating activities				
Operating income (loss)	\$ 1,733,257	(2,472,571)	(739,314)	(2,062,697)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Increase in taxes receivable		7,151	7,151	2,632
Increase (decrease) in due to/from other funds		45,098	45,098	(78,230)
Increase in other assets	(3,158)		(3,158)	(85)
Increase (decrease) in accounts payable	(3,156)	(10,516)	(13,672)	104,491
Increase in accrued liabilities		790	790	2,989
Increase (decrease) in due to Federal, State, and other governmental units		28,191	28,191	(33,162)
Increase (decrease) in claims payable	81,000	(775,624)	(694,624)	273,901
Net cash provided (used) by operating activities	\$ 1,807,943	(3,177,481)	(1,369,538)	(1,790,161)

DUPAGE COUNTY, ILLINOIS

H-4

SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET ASSETS

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

For the Year Ended November 30, 2011

With comparative amounts for the year ended November 30, 2010

	2011	2010
EMPLOYEE LIFE/HEALTH INSURANCE		
Revenues		
Premiums		
Employer's	\$ 22,785,007	20,779,711
Employees'	6,573,538	6,131,708
Total revenues	29,358,545	26,911,419
Expenses		
Contractual	27,625,288	24,984,449
Operating income	1,733,257	1,926,970
Nonoperating revenue		
Investment income	5,614	5,595
Net income	1,738,871	1,932,565
Net assets		
December 1	1,708,279	(224,286)
November 30	\$ 3,447,150	1,708,279

DUPAGE COUNTY, ILLINOIS

H-5

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

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

For the Year Ended November 30, 2011

With comparative amounts for the year ended November 30, 2010

	Final Budget	2011 Actual	Variance with Budget Positive (Negative)	2010 Actual
LIABILITY INSURANCE				
Revenues				
Insurance excess aggregate payments	\$	6,461	6,461	509
Insurance reimbursement	962,692	636,467	(326,225)	928,473
Miscellaneous		(7,128)	(7,128)	18,958
Total revenues	962,692	635,800	(326,892)	947,940
Expenses				
Current				
General government				
Personnel	260,274	261,144	(870)	231,360
Commodities	165,610	52,276	113,334	142,993
Contractual	4,346,808	3,570,575	776,233	4,300,053
Changes in non-current claims payable		(775,624)	775,624	263,201
Total expenses	4,772,692	3,108,371	1,664,321	4,937,607
Operating loss	(3,810,000)	(2,472,571)	1,337,429	(3,989,667)
Nonoperating revenue				
Taxes	3,050,000	3,021,018	(28,982)	3,000,633
Investment income	10,000	3,577	(6,423)	22,287
Total nonoperating revenue	3,060,000	3,024,595	(35,405)	3,022,920
Income (loss) before transfer	(750,000)	552,024	1,302,024	(966,747)
Transfer in				
General Fund	500,000	450,000	(50,000)	250,000
Transfer out				
Special Revenue				
Convalescent Center		(545,450)	(545,450)	
Net transfers and contributions	500,000	(95,450)	(595,450)	250,000
Net income (loss)	(250,000)	456,574	706,574	(716,747)
Net assets				
December 1	(3,005,519)	(3,005,519)		(2,288,772)
November 30	\$ (3,255,519)	(2,548,945)	706,574	(3,005,519)

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 to 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 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.

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.

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 Account – 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.

Anti-Crime Contribution Committee – This fund is used to account for the receipt of fees collected in criminal cases and disbursed to approved and established local anti-crime programs.

DUPAGE COUNTY, ILLINOIS

I-1

COMBINING BALANCE SHEET

FIDUCIARY FUND TYPES

November 30, 2011

	County Collector	County Treasurer	Clerk of the Circuit Court	County Sheriff	Other	Agency Total	Inter-Agency Elimination	Total
ASSETS								
Cash								
Petty cash	\$				500	500		500
Demand deposits	43,039,908	19,126,306	8,195,227	5,792,305	2,505,141	78,658,887		78,658,887
Certificates of deposit		2,250,000	14,503,170			16,753,170		16,753,170
Investments			3,459,568			3,459,568		3,459,568
Receivables								
Accrued interest			67,958			67,958		67,958
Due from Federal, State and other governmental units		52,068				52,068		52,068
Due from other funds			18,256,310			18,256,310	(18,256,310)	
Other assets					2,414	2,414		2,414
Total assets	\$ 43,039,908	21,428,374	44,482,233	5,792,305	2,508,055	117,250,875	(18,256,310)	98,994,565
LIABILITIES								
Due to Federal, State and other governmental units	\$ 40,072,651	3,861,755	321,299	32,983	337,568	44,626,256		44,626,256
Due to other funds			18,256,310			18,256,310	(18,256,310)	
Other liabilities	2,967,257	17,566,619	25,904,624	5,759,322	2,170,487	54,368,309		54,368,309
Total liabilities	\$ 43,039,908	21,428,374	44,482,233	5,792,305	2,508,055	117,250,875	(18,256,310)	98,994,565

DUPAGE COUNTY, ILLINOIS

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES

AGENCY FUNDS

For the Year Ended November 30, 2011

	Balances November 30, 2010	Additions	Deductions	Balances November 30, 2011
COUNTY COLLECTOR				
<u>General</u>				
Assets				
Cash				
Demand deposits	\$ 48,479,664	4,944,410,920	4,949,931,782	42,958,802
Liabilities				
Due to Federal, State and other governmental units	\$ 45,264,284	4,941,443,663	4,946,716,402	39,991,545
Other liabilities	3,215,380	2,967,257	3,215,380	2,967,257
	\$ 48,479,664	4,944,410,920	4,949,931,782	42,958,802
<u>Bankruptcy Escrow</u>				
Assets				
Cash				
Demand deposits	\$ 78,781	701,958	699,633	81,106
Liabilities				
Due to Federal, State and other governmental units	\$ 78,781	701,958	699,633	81,106

DUPAGE COUNTY, ILLINOIS

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2011

	Balances November 30, 2010	Additions	Deductions	Balances November 30, 2011
<u>COUNTY COLLECTOR (CONT.)</u>				
<u>Total - All County Collector's Agency Funds</u>				
Assets				
Cash				
Demand deposits	\$ 48,558,445	4,945,112,878	4,950,631,415	43,039,908
Liabilities				
Due to Federal, State and other governmental units	\$ 45,343,065	4,942,145,621	4,947,416,035	40,072,651
Other liabilities	3,215,380	2,967,257	3,215,380	2,967,257
Total liabilities	\$ 48,558,445	4,945,112,878	4,950,631,415	43,039,908

DUPAGE COUNTY, ILLINOIS

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SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2011

	Balances November 30, 2010	Additions	Deductions	Balances November 30, 2011
COUNTY TREASURER				
<u>Inheritance Tax</u>				
Assets				
Cash				
Demand deposits	\$ 60,378	738,920	370,147	429,151
Liabilities				
Due to Federal, State and other governmental units	\$ 60,378	738,877	370,104	429,151
Due to other funds		2,708	2,708	
	\$ 60,378	741,585	372,812	429,151
<u>Escrow Account</u>				
Assets				
Cash				
Demand deposits	\$ 140,683	227,435	72,360	295,758
Certificates of deposit	210,000		210,000	
	\$ 350,683	227,435	282,360	295,758
Liabilities				
Other liabilities	\$ 350,683	17,435	72,360	295,758
<u>Township Projects Fund</u>				
Assets				
Cash				
Demand deposits	\$ 1,861,815	796,549	1,527,828	1,130,536
Certificates of deposit	1,700,000	550,000		2,250,000
Due from Federal, State and other governmental units	52,736	52,068	52,736	52,068
	\$ 3,614,551	1,398,617	1,580,564	3,432,604
Liabilities				
Due to Federal, State and other governmental units	\$ 3,614,551	795,881	977,828	3,432,604

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2011

	Balances November 30, 2010	Additions	Deductions	Balances November 30, 2011
<u>COUNTY TREASURER (CONT.)</u>				
<u>Condemnation</u>				
Assets				
Cash				
Demand deposits	\$ 13,869,147	13,561,748	11,004,324	16,426,571
Liabilities				
Other liabilities	\$ 13,869,147	13,561,748	11,004,324	16,426,571
<u>Building Bond Trust</u>				
Assets				
Cash				
Demand deposits	\$ 1,650		1,650	
Liabilities				
Other liabilities	\$ 1,650		1,650	
<u>Employee's Special Wage Deduction</u>				
Assets				
Cash				
Demand deposits	\$ 15,717	183,569	184,377	14,909
Liabilities				
Other liabilities	\$ 15,717	183,569	184,377	14,909

DUPAGE COUNTY, ILLINOIS

I-3

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2011

	Balances November 30, 2010	Additions	Deductions	Balances November 30, 2011
<u>COUNTY TREASURER (CONT.)</u>				
<u>Sale in Error Interest</u>				
Assets				
Cash				
Demand deposits	\$ 298,753	566,559	198,376	666,936
Certificates of deposit	390,000		390,000	
	<u>\$ 688,753</u>	<u>566,559</u>	<u>588,376</u>	<u>666,936</u>
Liabilities				
Other liabilities	\$ 688,753	176,559	198,376	666,936
<u>Domestic Relations Legal Fund</u>				
Assets				
Cash				
Demand deposits	\$ 148,591	328,300	341,364	135,527
Liabilities				
Other liabilities	\$ 148,591	328,300	341,364	135,527
<u>Kogen Trust Agreement</u>				
Assets				
Cash				
Demand deposits	\$ 19,027	7		19,034
Liabilities				
Other liabilities	\$ 19,027	7		19,034

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2011

	Balances November 30, 2010	Additions	Deductions	Balances November 30, 2011
<u>COUNTY TREASURER (CONT.)</u>				
<u>Local Law Drug Enforcement</u>				
Assets				
Cash				
Demand deposits	\$ 37,201	7,172	40,000	4,373
Liabilities				
Other liabilities	\$ 37,201	7,172	40,000	4,373
<u>Belmont Road Grade Separation</u>				
Assets				
Cash				
Demand deposits	\$ 806,581	26,041,762	26,848,343	
Liabilities				
Other liabilities	\$ 806,581	26,041,762	26,848,343	
<u>Westmont Surface Tax District Retained Fund</u>				
Assets				
Cash				
Demand deposits	\$ 4,241	246	976	3,511
Liabilities				
Other liabilities	\$ 4,241	246	976	3,511

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2011

	Balances November 30, 2010	Additions	Deductions	Balances November 30, 2011
<u>COUNTY TREASURER (CONT.)</u>				
<u>Total - All County Treasurer's Agency Funds</u>				
Assets				
Cash				
Demand deposits	\$ 17,263,784	42,452,267	40,589,745	19,126,306
Certificates of deposit	2,300,000	550,000	600,000	2,250,000
Due from Federal, State and other governmental units	52,736	52,068	52,736	52,068
Total assets	<u>\$ 19,616,520</u>	<u>43,054,335</u>	<u>41,242,481</u>	<u>21,428,374</u>
Liabilities				
Due to Federal, State and other governmental units	\$ 3,674,929	1,534,758	1,347,932	3,861,755
Due to other funds		2,708	2,708	
Other liabilities	15,941,591	40,316,798	38,691,770	17,566,619
Total liabilities	<u>\$ 19,616,520</u>	<u>41,854,264</u>	<u>40,042,410</u>	<u>21,428,374</u>

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2011

	Balances November 30, 2010	Additions	Deductions	Balances November 30, 2011
<u>CLERK OF THE CIRCUIT COURT</u>				
<u>Criminal Traffic Account</u>				
Assets				
Cash				
Demand deposits	\$ 8,056,803	55,977,869	56,150,781	7,883,891
Due from other funds	17,964,293	669,568	1,768,146	16,865,715
	<u>\$ 26,021,096</u>	<u>56,647,437</u>	<u>57,918,927</u>	<u>24,749,606</u>
Liabilities				
Due to Federal, State and other governmental units	\$ 1,194,072	321,299	1,194,072	321,299
Other liabilities	24,827,024	54,604,739	55,003,456	24,428,307
	<u>\$ 26,021,096</u>	<u>54,926,038</u>	<u>56,197,528</u>	<u>24,749,606</u>
<u>Bond Account</u>				
Assets				
Cash				
Demand deposits	\$ 553,369	796,997	1,270,552	79,814
Due from other funds	1,290,595			1,290,595
	<u>\$ 1,843,964</u>	<u>796,997</u>	<u>1,270,552</u>	<u>1,370,409</u>
Liabilities				
Other liabilities	\$ 1,843,964	796,997	1,270,552	1,370,409

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2011

	Balances November 30, 2010	Additions	Deductions	Balances November 30, 2011
CLERK OF THE CIRCUIT COURT (CONT.)				
<u>Civil Fee Account</u>				
Assets				
Cash				
Demand deposits	\$ 361,652	11,226,427	11,382,171	205,908
Liabilities				
Due to other funds	100,000			100,000
Other liabilities	261,652	11,669,711	11,825,455	105,908
	<u>\$ 361,652</u>	<u>11,669,711</u>	<u>11,825,455</u>	<u>205,908</u>
<u>Investment Account</u>				
Assets				
Cash				
Demand deposits	\$ 636,984	1,176,244	1,787,614	25,614
Certificates of deposit	15,151,468		648,298	14,503,170
Investments	3,290,000	169,568		3,459,568
Due from other funds	100,000			100,000
Accrued interest receivable	76,436	67,958	76,436	67,958
	<u>\$ 19,254,888</u>	<u>1,413,770</u>	<u>2,512,348</u>	<u>18,156,310</u>
Liabilities				
Due to other funds	\$ 19,254,888	669,568	1,768,146	18,156,310

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2011

	Balances November 30, 2010	Additions	Deductions	Balances November 30, 2011
<u>CLERK OF THE CIRCUIT COURT (CONT.)</u>				
<u>Total - All Clerk of the Circuit Court's Agency Funds</u>				
Assets				
Cash				
Demand deposits	\$ 9,608,808	69,177,537	70,591,118	8,195,227
Certificates of deposit	15,151,468		648,298	14,503,170
Investments	3,290,000	169,568		3,459,568
Accrued interest receivable	76,436	67,958	76,436	67,958
Due from other funds	19,354,888	669,568	1,768,146	18,256,310
Total assets	\$ 47,481,600	70,084,631	73,083,998	44,482,233
Liabilities				
Due to Federal, State and other governmental units	\$ 1,194,072	321,299	1,194,072	321,299
Due to other funds	19,354,888	669,568	1,768,146	18,256,310
Other liabilities	26,932,640	67,071,447	68,099,463	25,904,624
Total liabilities	\$ 47,481,600	68,062,314	71,061,681	44,482,233

DUPAGE COUNTY, ILLINOIS

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2011

	Balances November 30, 2010	Additions	Deductions	Balances November 30, 2011
COUNTY SHERIFF				
<u>County Sheriff - Chancery Account</u>				
Assets				
Cash				
Demand deposits	\$ 1,782,480	25,115,574	23,135,775	3,762,279
Liabilities				
Other liabilities	\$ 1,782,480	25,115,574	23,135,775	3,762,279
<u>County Sheriff - Commissary Account</u>				
Assets				
Cash				
Demand deposits	\$ 1,030,908	1,012,313	838,773	1,204,448
Liabilities				
Other liabilities	\$ 1,030,908	1,012,313	838,773	1,204,448
<u>County Sheriff - Inmate Account</u>				
Assets				
Cash				
Demand deposits	\$ 74,346	1,690,537	1,251,777	513,106
Liabilities				
Other liabilities	\$ 74,346	1,690,537	1,251,777	513,106

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2011

	Balances November 30, 2010	Additions	Deductions	Balances November 30, 2011
<u>COUNTY SHERIFF (CONT.)</u>				
<u>County Sheriff - Arson Task Force</u>				
Assets				
Cash				
Demand deposits	\$ 1,360	3,624	3,347	1,637
Liabilities				
Other liabilities	\$ 1,360	3,624	3,347	1,637
<u>County Sheriff - Investigative Account</u>				
Assets				
Cash				
Demand deposits	\$ 72,345	18,835	58,197	32,983
Liabilities				
Due to Federal, State and other governmental units	\$ 72,345	18,835	58,197	32,983
<u>County Sheriff - IVOC Account</u>				
Assets				
Cash				
Demand deposits	\$ 501	300	300	501
Liabilities				
Other liabilities	\$ 501	300	300	501

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2011

	Balances November 30, 2010	Additions	Deductions	Balances November 30, 2011
<u>COUNTY SHERIFF (CONT.)</u>				
<u>County Sheriff - Replevin and Levy</u>				
Assets				
Cash				
Demand deposits	\$ 56,118	1,142	1,704	55,556
Liabilities				
Other liabilities	\$ 56,118	1,142	1,704	55,556
<u>County Sheriff - Drug Traffic Prevention</u>				
Assets				
Cash				
Demand deposits	\$ 59,410	351,311	278,464	132,257
Liabilities				
Other liabilities	\$ 59,410	351,311	278,464	132,257
<u>County Sheriff - JEZ Fund</u>				
Assets				
Cash				
Demand deposits	\$ 5,616	6,066	6,616	5,066
Liabilities				
Other liabilities	\$ 5,616	6,066	6,616	5,066

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2011

	Balances November 30, 2010	Additions	Deductions	Balances November 30, 2011
<u>COUNTY SHERIFF (CONT.)</u>				
<u>County Sheriff - Drug Traffic Seizure Account</u>				
Assets				
Cash				
Demand deposits	\$ 181,500	51,731	168,380	64,851
Liabilities				
Other liabilities	\$ 181,500	51,731	168,380	64,851
<u>County Sheriff - Sex Offender</u>				
Assets				
Cash				
Demand deposits	\$ 2,772	9,910	2,573	10,109
Liabilities				
Other liabilities	\$ 2,772	9,910	2,573	10,109
<u>County Sheriff - Explorer Post 644</u>				
Assets				
Cash				
Demand deposits	\$ 3,060	1,227	1,583	2,704
Liabilities				
Other liabilities	\$ 3,060	1,227	1,583	2,704

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2011

	Balances November 30, 2010	Additions	Deductions	Balances November 30, 2011
<u>COUNTY SHERIFF (CONT.)</u>				
<u>County Sheriff - Retired Canine Assistance Program</u>				
Assets				
Cash				
Demand deposits	\$ 690	10	10	690
Liabilities				
Other liabilities	\$ 690	10	10	690
<u>County Sheriff - Extradition Account</u>				
Assets				
Cash				
Demand deposits	\$ 5,800	33,079	33,262	5,617
Liabilities				
Other liabilities	\$ 5,800	33,079	33,262	5,617
<u>County Sheriff - Internet Auction Account</u>				
Assets				
Cash				
Demand deposits	\$ 495	11	5	501
Liabilities				
Other liabilities	\$ 495	11	5	501

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2011

	Balances November 30, 2010	Additions	Deductions	Balances November 30, 2011
<u>COUNTY SHERIFF (CONT.)</u>				
<u>Total - County Sheriff</u>				
Assets				
Cash				
Demand deposits	\$ 3,277,401	28,295,670	25,780,766	5,792,305
Liabilities				
Due to Federal, State and other governmental units	\$ 72,345	18,835	58,197	32,983
Other liabilities	3,205,056	28,276,835	25,722,569	5,759,322
Total liabilities	\$ 3,277,401	28,295,670	25,780,766	5,792,305

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2011

	Balances November 30, 2010	Additions	Deductions	Balances November 30, 2011
<u>OTHER AGENCY FUNDS</u>				
<u>County Clerk</u>				
Assets				
Cash				
Petty cash	\$ 500			500
Demand deposits	2,350,771	30,156,373	30,765,194	1,741,950
	<u>\$ 2,351,271</u>	<u>30,156,373</u>	<u>30,765,194</u>	<u>1,742,450</u>
Liabilities				
Other liabilities	<u>\$ 2,351,271</u>	<u>30,156,373</u>	<u>30,765,194</u>	<u>1,742,450</u>
<u>State's Attorney - Tax and Investigative Account</u>				
Assets				
Cash				
Demand deposits	\$ 10,828	25,329	24,993	11,164
	<u>\$ 10,828</u>	<u>25,329</u>	<u>24,993</u>	<u>11,164</u>
Liabilities				
Other liabilities	<u>\$ 10,828</u>	<u>25,329</u>	<u>24,993</u>	<u>11,164</u>
<u>State's Attorney - Victim Restitution</u>				
Assets				
Cash				
Demand deposits	\$ 63,360		12,158	51,202
	<u>\$ 63,360</u>		<u>12,158</u>	<u>51,202</u>
Liabilities				
Other liabilities	<u>\$ 63,360</u>		<u>12,158</u>	<u>51,202</u>

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2011

	Balances November 30, 2010	Additions	Deductions	Balances November 30, 2011
<u>OTHER AGENCY FUNDS (CONT.)</u>				
<u>State's Attorney - Victim</u>				
<u>Restitution Insurance Acct</u>				
Assets				
Cash				
Demand deposits	\$ 284,344		284,344	
Liabilities				
Other liabilities	\$ 284,344		284,344	
 <u>County Probation Department</u>				
Assets				
Cash				
Demand deposits	\$ 337,568			337,568
Liabilities				
Due to Federal, State and other governmental units	\$ 337,568			337,568
 <u>Convalescent Center - Special Account</u>				
Assets				
Cash				
Demand deposits	\$ 8,728	256,615	227,358	37,985
Liabilities				
Other liabilities	\$ 8,728	256,615	227,358	37,985

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2011

	Balances November 30, 2010	Additions	Deductions	Balances November 30, 2011
<u>OTHER AGENCY FUNDS (CONT.)</u>				
<u>Convalescent Center - Residents' Agency Fund</u>				
Assets				
Cash				
Demand deposits	\$ 225,330	3,050,269	3,032,862	242,737
Liabilities				
Other liabilities	\$ 225,330	3,050,269	3,032,862	242,737
<u>Convalescent Center - Administrative Account</u>				
Assets				
Cash				
Demand deposits	\$ 46,253	78,158	80,743	43,668
Other assets	1,921	78,006	77,513	2,414
	\$ 48,174	156,164	158,256	46,082
Liabilities				
Other liabilities	\$ 48,174	156,164	158,256	46,082
<u>Special Service Area #32</u>				
Assets				
Cash				
Demand deposits	\$ 6,125	5,936	5,886	6,175
Liabilities				
Other liabilities	\$ 6,125	5,936	5,886	6,175

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2011

	Balances November 30, 2010	Additions	Deductions	Balances November 30, 2011
OTHER AGENCY FUNDS (CONT.)				
<u>Special Service Area #33</u>				
Assets				
Cash				
Demand deposits	\$ 7,133	6,935	6,865	7,203
Liabilities				
Other liabilities	\$ 7,133	6,935	6,865	7,203
<u>Anti-Crime Contribution Committee</u>				
Assets				
Cash				
Demand deposits	\$	185,204	159,715	25,489
Liabilities				
Other liabilities	\$	185,204	159,715	25,489
<u>Total - All Other Agency Funds</u>				
Assets				
Cash				
Petty cash	\$ 500			500
Demand deposits	3,340,440	33,764,819	34,600,118	2,505,141
Other assets	1,921	78,006	77,513	2,414
Total assets	\$ 3,342,861	33,842,825	34,677,631	2,508,055
Liabilities				
Due to Federal, State and other governmental units	\$ 337,568			337,568
Other liabilities	3,005,293	33,842,825	34,677,631	2,170,487
Total liabilities	\$ 3,342,861	33,842,825	34,677,631	2,508,055

DUPAGE COUNTY, ILLINOIS

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2011

	Balances November 30, 2010	Additions	Deductions	Balances November 30, 2011
TOTAL - ALL AGENCY FUNDS				
Assets				
Cash				
Petty cash	\$ 500			500
Demand deposits	82,048,878	5,118,803,171	5,122,193,162	78,658,887
Certificates of deposit	17,451,468	550,000	1,248,298	16,753,170
Investments	3,290,000	169,568		3,459,568
Receivables				
Accrued interest	76,436	67,958	76,436	67,958
Due from Federal, State and other governmental units	52,736	52,068	52,736	52,068
Due from other funds	19,354,888	669,568	1,768,146	18,256,310
Other assets	1,921	78,006	77,513	2,414
Total assets	\$ 122,276,827	5,120,390,339	5,125,416,291	117,250,875
Liabilities				
Due to Federal, State and other governmental units	\$ 50,621,979	4,944,020,513	4,950,016,236	44,626,256
Due to other funds	19,354,888	672,276	1,770,854	18,256,310
Other liabilities	52,299,960	172,475,162	170,406,813	54,368,309
Total liabilities	\$ 122,276,827	5,117,167,951	5,122,193,903	117,250,875



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

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL ACTIVITIES

COMPARATIVE SCHEDULES BY SOURCE

November 30, 2011 and 2010

	2011	2010 *
Governmental activities capital assets		
Land	\$ 296,086,626	294,333,315
Construction in progress	5,826,124	11,358,063
Infrastructure	670,729,918	654,577,516
Buildings	304,927,647	301,093,136
Improvements other than buildings	7,819,255	7,819,255
Machinery and equipment	80,858,459	80,518,347
Total governmental activities capital assets	<u>\$ 1,366,248,029</u>	<u>1,349,699,632</u>
Investments in governmental activities capital assets by source		
General Fund	\$ 158,806,187	132,443,585
Special Revenue activities	850,516,492	861,815,522
Capital Projects activities	356,925,350	355,440,525
Total investments in governmental activities capital assets by source	<u>\$ 1,366,248,029</u>	<u>1,349,699,632</u>

* November 30, 2010 balances have been adjusted to include the Convalescent Center as an activity of Governmental Activities. See Note 4.

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL ACTIVITIES

SCHEDULE BY FUNCTION AND ACTIVITY

For the Year Ended November 30, 2011

Function and Activity	Land	Construction in Progress	Infrastructure	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Governmental Activities Capital Assets November 30, 2011
General Government							
Automotive Services	\$			88,168			88,168
Capital Plant	2,180,639	3,119,289		61,410,472		9,037,006	75,747,406
County Board				6,680		10,797	17,477
County Clerk				68,723		47,242	115,965
Data Processing				291,501		2,626,834	2,918,335
Election Commission						10,567,409	10,567,409
Finance						211,290	211,290
Groundskeeping						182,448	182,448
Personnel - Security						180,389	180,389
Personnel Department						87,257	87,257
Recorder of Deeds						359,210	359,210
Supervisor of Assessments						210,311	210,311
Total General Government	2,180,639	3,119,289	-	61,865,544	-	23,520,193	90,685,665
Highway, Streets and Bridges							
Maintenance		6,901		4,805,154		18,800,385	23,612,440
Streets and Bridges	141,948,212	1,442,066	615,834,930		4,664,055		763,889,263
Total Highway, Streets and Bridges	141,948,212	1,448,967	615,834,930	4,805,154	4,664,055	18,800,385	787,501,703
Judicial							
Circuit Court						691,671	691,671
Circuit Court Probation						423,336	423,336
Clerk of the Circuit Court						8,742,338	8,742,338
Courthouse Construction 01		5,919		48,935,489	3,110,746	2,520,964	54,573,118
JOF Bldg & Furnishings				55,725,937		3,860,810	59,586,747
Jury Commission						8,326	8,326
Law Library						104,197	104,197
Neutral Site Custody Exchange				32,766		150,059	182,825
Public Defender				1,510		155,987	157,497
State's Attorney		181,973				551,558	733,531
Youth Home	101,500			11,349,779	44,454	57,215	11,552,948
Total Judicial	101,500	187,892	-	116,045,481	3,155,200	17,266,461	136,756,534
Health and Public Safety							
Animal Control				794,119		190,020	984,139
Child Victim Witness Project				28,556		42,714	71,270
Convalescent Center	784,360	218,358		30,314,759		5,653,877	36,971,354
Coroner				2,098,008		423,649	2,521,657
County Jail				68,668,366		606,234	69,274,600
Courthouse Security						61,280	61,280
Health Department	3,567,740			15,958,221		4,517,733	24,043,694
Office of Emergency Mgmt		15,765		568,418		445,067	1,029,250
Sheriff		139,800		3,368,979		7,528,989	11,037,768
Total Health and Public Safety	4,352,100	373,923	-	121,799,426	-	19,469,563	145,995,012
Public Service							
Community Development						28,411	28,411
Economic Development & Planning						552,943	552,943
Historical Museum				405,553		39,290	444,843
Human Services						345,574	345,574
Total Public Service	-	-	-	405,553	-	966,218	1,371,771

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL ACTIVITIES

SCHEDULE BY FUNCTION AND ACTIVITY

For the Year Ended November 30, 2011

Function and Activity	Land	Construction in Progress	Infrastructure	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Governmental Activities Capital Assets November 30, 2011
Public Works							
Drainage	19,531,081	333,197	11,598,190			181,065	31,643,533
Stormwater	127,973,094	362,856	43,296,798	6,489		654,574	172,293,811
Total Public Works	147,504,175	696,053	54,894,988	6,489	-	835,639	203,937,344
Total Governmental Funds Capital Assets	\$ 296,086,626	5,826,124	670,729,918	304,927,647	7,819,255	80,858,459	1,366,248,029

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL ACTIVITIES

SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY

For the Year Ended November 30, 2011

Function and Activity	Governmental Activities Capital Assets November 30, 2010*	Additions	Deductions	Governmental Activities Capital Assets November 30, 2011
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	70,001,143	8,640,278	2,894,015	75,747,406
County Board	17,477			17,477
County Clerk	115,965			115,965
County Treasurer	14,087		14,087	
Data Processing	3,505,979	293,199	880,843	2,918,335
Election Commission	10,408,436	158,973		10,567,409
Finance	239,253	17,900	45,863	211,290
Groundskeeping	182,448			182,448
Personnel - Security	192,608	22,928	35,147	180,389
Personnel Department	132,540		45,283	87,257
Polling Place Accessibility	19,471		19,471	
Recorder of Deeds	447,734		88,524	359,210
Supervisor of Assessments	233,356		23,045	210,311
Total General Government	85,598,665	9,133,278	4,046,278	90,685,665
Highway, Streets and Bridges				
Maintenance	25,930,503		2,318,063	23,612,440
Streets and Bridges	746,870,353	34,979,752	17,960,842	763,889,263
Total Highway, Streets and Bridges	772,800,856	34,979,752	20,278,905	787,501,703
Judicial				
Circuit Court	691,671			691,671
Circuit Court Probation	527,765		104,429	423,336
Clerk of the Circuit Court	8,368,348	897,963	523,973	8,742,338
Courthouse Construction 01	54,435,787	306,730	169,399	54,573,118
JOF Bldg & Furnishings	59,586,747			59,586,747
Jury Commission	16,247		7,921	8,326
Law Library	104,197			104,197
Neutral Site Custody Exchange	182,825			182,825
Public Defender	153,890	13,817	10,210	157,497
State's Attorney	647,530	181,973	95,972	733,531
Youth Home	11,551,887	18,969	17,908	11,552,948
Total Judicial	136,266,894	1,419,452	929,812	136,756,534

*Same note from J-1

(Cont.)

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL ACTIVITIES

SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY (CONT.)

For the Year Ended November 30, 2011

Function and Activity	Governmental Activities Capital Assets November 30, 2010*	Additions	Deletions	Governmental Activities Capital Assets November 30, 2011
Health and Public Safety				
Animal Control	1,070,195		86,056	984,139
Child Victim Witness Project	71,270			71,270
Convalescent Center	36,283,167	970,885	282,698	36,971,354
Convalescent Center Grants	91,212		91,212	
Coroner	2,489,184	37,673	5,200	2,521,657
County Jail	69,280,300		5,700	69,274,600
Courthouse Security	61,280			61,280
Health Department	24,140,763	1,035,071	1,132,140	24,043,694
Office of Emergency Mgmt	1,613,051	15,765	599,566	1,029,250
Sheriff	10,582,276	764,646	309,154	11,037,768
Total Health and Public Safety	145,682,698	2,824,040	2,511,726	145,995,012
Public Service				
Community Development	45,096		16,685	28,411
Economic Development & Planning	586,222		33,279	552,943
Historical Museum	275,383	169,460		444,843
Human Services	53,506	292,068		345,574
Total Public Service	960,207	461,528	49,964	1,371,771
Public Works				
Drainage	30,913,077	730,456		31,643,533
Stormwater	176,633,728	195,872	4,535,789	172,293,811
Total Public Works	207,546,805	926,328	4,535,789	203,937,344
Total Governmental Funds Capital Assets	\$ 1,349,699,632	49,744,378	33,195,981	1,366,248,029



Statistical Section

DUPAGE COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT YEAR ENDED NOVEMBER 30, 2011

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	302-313
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	314-328
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	329-338
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	339-340
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	341-345
Continuing Disclosures		
These schedules contain customer and consumption data required by Water and Sewer Revenue Bond ordinances.	K-23	346-347

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 Nine Fiscal Years

(See Following Page)

DUPAGE COUNTY, ILLINOIS**NET ASSETS BY COMPONENT**

Last Nine Fiscal Years

<u>Fiscal Year</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Governmental activities				
Invested in capital assets, net of related debt	\$ 535,999,719	524,578,436	526,643,803	531,794,055
Restricted	31,038,559	31,388,626	32,837,493	38,579,136
Unrestricted	138,908,069	134,952,699	139,575,093	150,865,482
Total governmental activities net assets	\$ 705,946,347	690,919,761	699,056,389	721,238,673
Business-type activities				
Investment in capital assets, net of related debt	\$ 74,764,812	84,877,600	85,901,560	70,201,635
Restricted	2,239,517	2,293,027	2,500,566	16,524,276
Unrestricted	7,869,504	4,375,023	7,610,159	13,858,024
Total business-type activities net assets	\$ 84,873,833	91,545,650	96,012,285	100,583,935
Primary government				
Invested in capital assets, net of related debt	\$ 610,764,531	\$ 609,456,036	\$ 612,545,363	\$ 601,995,690
Restricted	33,278,076	33,681,653	35,338,059	55,103,412
Unrestricted	146,777,573	139,327,722	147,185,252	164,723,506
Total primary government net assets	\$ 790,820,180	782,465,411	795,068,674	821,822,608

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	2006	2005	2004	2003
515,688,772	489,840,802	473,371,347	438,613,920	409,160,075
28,610,054	30,070,231	30,232,470	31,696,416	35,417,001
154,394,789	165,155,058	171,950,707	192,142,586	216,763,627
698,693,615	685,066,091	675,554,524	662,452,922	661,340,703
82,506,297	80,835,414	83,338,145	84,877,842	85,774,594
1,164,884	761,722	765,747	769,073	757,575
17,014,533	15,466,447	16,104,774	19,440,166	23,183,672
100,685,714	97,063,583	100,208,666	105,087,081	109,715,841
\$ 598,195,069	\$ 570,676,216	\$ 556,709,492	\$ 523,491,762	\$ 494,934,669
29,774,938	30,831,953	30,998,217	32,465,489	36,174,576
171,409,322	180,621,505	188,055,481	211,582,752	239,947,299
799,379,329	782,129,674	775,763,190	767,540,003	771,056,544

DUPAGE COUNTY, ILLINOIS

CHANGES IN NET ASSETS

Last Nine Fiscal Years

Fiscal Year	2011	2010	2009	2008
Expenses				
Governmental activities:				
General government	\$ 83,299,732	82,328,234	89,128,191	79,503,497
Health and public safety	128,664,640	95,942,738	96,975,837	90,666,171
Highways, streets and bridges	42,996,381	44,101,530	36,932,547	44,750,517
Public service	34,692,296	42,723,807	38,741,928	27,825,702
Judicial	48,591,186	49,994,196	48,908,014	43,991,165
Public works	11,516,306	10,038,353	17,960,703	7,121,018
Educational services	823,067	861,769	849,762	558,065
Conservation and recreation	460,433	356,589	205,015	
Interest on long-term debt	16,303,515	13,152,197	13,948,235	14,286,924
Total governmental activities and expenses	367,347,556	339,499,413	343,650,232	308,703,059
Business-type activities:				
Convalescent Center		35,133,183	34,755,461	32,900,010
Water and Sewerage System	20,973,845	21,257,048	22,413,240	20,587,516
Total business-type activities and expenses	20,973,845	56,390,231	57,168,701	53,487,526
Total primary government expenses	\$ 388,321,401	395,889,644	400,818,933	362,190,585
Program Revenues				
Governmental activities:				
Charges for services:				
General government	\$ 18,664,088	20,250,459	21,701,637	18,376,745
Health and public safety	23,779,041	17,420,250	18,756,406	17,636,546
Highways, streets and bridges	656,149	1,313,984	1,834,459	2,740,774
Public service	1,933,026	1,889,032	846,965	2,544,734
Judicial	32,934,001	35,372,063	35,579,718	38,230,226
Public works	476,997	603,504	1,120,119	658,673
Educational services				
Conservation and recreation				
Operating grants and contributions:				
General government	1,444,501	1,133,299	2,103,064	25,598
Health and public safety	41,878,559	17,763,720	17,299,394	16,611,236
Highways, streets, and bridges	15,515,321	15,545,867	13,358,950	21,028,399
Public service	26,818,269	23,874,197	36,815,150	21,749,891
Judicial	4,371,274	3,115,969	4,113,628	3,589,030
Public works	615,671	222,959	1,945,773	
Conservation and recreation		312,339	205,609	
Capital grants and contributions	21,450,239	14,693,789	7,424,344	1,378,481
Total governmental activities program revenues	190,537,136	153,511,431	163,105,216	144,570,333

2007	2006	2005	2004	2003
80,569,502	76,530,069	67,928,785	67,411,403	72,247,201
87,107,697	92,461,036	90,136,964	84,270,876	84,007,706
50,394,522	39,482,040	35,815,839	35,281,769	47,585,994
33,398,538	37,683,088	30,800,110	28,135,526	34,136,750
42,982,648	43,474,837	41,683,337	39,645,479	38,202,208
9,301,970	14,224,528	7,830,746	10,986,745	6,975,644
581,374	624,636	662,333	534,495	605,645
				147,579
15,012,918	15,193,374	13,932,166	17,202,581	18,376,712
319,349,169	319,673,608	288,790,280	283,468,874	302,285,439
33,338,061	33,659,477	34,663,672	31,840,489	34,486,044
19,520,073	16,133,688	15,446,718	14,679,708	16,353,206
52,858,134	49,793,165	50,110,390	46,520,197	50,839,250
372,207,303	369,466,773	338,900,670	329,989,071	353,124,689
20,063,804	19,834,516	23,433,540	21,485,982	24,708,444
19,447,080	21,511,516	19,084,970	14,315,879	11,762,120
1,837,333	2,910,020	2,791,345	3,005,377	1,451,550
3,721,579	3,819,920	2,057,392	1,551,906	1,360,769
23,445,481	21,822,637	16,061,239	14,818,206	14,911,013
1,777,963	1,582,857	3,787,149	2,143,023	1,822,353
481,640	412,465	323,222	320,650	312,718
				238,492
		2,887,946	2,798,472	2,778,772
19,061,568	13,561,735	15,856,357	19,415,880	22,423,145
16,030,448	16,153,506	15,674,685	14,889,202	14,960,642
24,913,259	34,448,567	22,265,751	21,862,183	27,431,867
2,097,071	3,069,763	2,768,758	1,485,956	3,671,317
2,483,999	530,180	527,928	13,658	36,153
				147,579
45,000	1,651,069	6,659,435	480,816	3,949,766
135,406,225	141,308,751	134,179,717	118,587,190	131,966,700

(Cont.)

DUPAGE COUNTY, ILLINOIS

CHANGES IN NET ASSETS (CONT.)

Last Nine Fiscal Years

Fiscal Year	2011	2010	2009	2008
Business-type activities:				
Charges for services:				
Convalescent Center		28,153,612	32,787,435	32,766,353
Water and Sewerage System	19,689,342	18,908,528	17,108,872	17,565,227
Capital Grants and Contributions	256,528	70,510	1,773,333	1,782,889
Total business-type activities				
program revenues	19,945,870	47,132,650	51,669,640	52,114,469
Total primary government program revenues	\$ 210,483,006	200,644,081	214,774,856	196,684,802
Net (Expense)/Revenue				
Governmental activities	\$(176,810,420)	(185,987,982)	(180,545,016)	(164,132,726)
Business-type activities	(1,027,975)	(9,257,581)	(5,499,061)	(1,373,057)
Total primary government net expense	(177,838,395)	(195,245,563)	(186,044,077)	(165,505,783)
General revenues and other changes in net assets				
Governmental activities:				
Property taxes	67,667,477	67,439,853	67,424,153	67,526,161
Taxes - sales and other	112,140,361	107,925,821	104,811,713	105,074,406
Unrestricted investment earnings	1,338,517	1,085,804	1,765,366	5,741,486
Miscellaneous	4,997,281	4,891,700	4,536,786	9,251,245
Special Item			(23,043,052)	
Transfers		(3,491,824)	2,483,205	(915,524)
Total governmental activities	186,143,636	177,851,354	157,978,171	186,677,774
Business-type activities:				
Unrestricted investment earnings	49,528	90,909	167,564	355,754
Transfers		3,491,824	(2,483,205)	915,524
Total business-type activities	49,528	3,582,733	(2,315,641)	1,271,278
Total primary government	\$ 186,193,164	181,434,087	155,662,530	187,949,052
Change in Net Assets				
Governmental activities	\$ 9,333,216	(8,136,628)	(22,566,845)	22,545,048
Business-type activities	(978,447)	(5,674,848)	(7,814,702)	(101,779)
Total primary government	\$ 8,354,769	(13,811,476)	(30,381,547)	22,443,269

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	2006	2005	2004	2003
34,169,487	24,949,646	24,772,001	25,011,379	25,551,385
18,814,973	13,353,597	14,872,907	13,366,266	14,460,512
932,680	4,362,635	3,213,110	2,841,524	5,043,776
53,917,140	42,665,878	42,858,018	41,219,169	45,055,673
189,323,365	183,974,629	177,037,735	159,806,359	177,022,373
(183,942,944)	(178,364,857)	(154,610,563)	(164,881,684)	(170,318,739)
1,059,006	(7,127,287)	(7,252,372)	(5,301,028)	(5,783,577)
(182,883,938)	(185,492,144)	(161,862,935)	(170,182,712)	(176,102,316)
65,293,780	63,401,527	60,677,249	60,671,321	59,661,182
77,919,286	78,356,625	74,760,385	71,652,755	69,191,723
11,435,092	10,335,980	6,475,021	3,058,695	4,193,101
36,026,275	39,177,144	27,799,510	31,111,132	29,789,029
1,550,536	(2,700,000)	(2,000,000)	(500,000)	(10,000,000)
192,224,969	188,571,276	167,712,165	165,993,903	152,835,035
591,953	587,352	373,957	172,268	99,612
(1,550,536)	2,700,000	2,000,000	500,000	10,000,000
(958,583)	3,287,352	2,373,957	672,268	10,099,612
191,266,386	191,858,628	170,086,122	166,666,171	162,934,647
8,282,025	10,206,419	13,101,602	1,112,219	(17,483,704)
100,423	(3,839,935)	(4,878,415)	(4,628,760)	4,316,035
8,382,448	6,366,484	8,223,187	(3,516,541)	(13,167,669)

DUPAGE COUNTY, ILLINOIS

FUND BALANCES - GOVERNMENTAL FUNDS

Last Nine Fiscal Years

Fiscal Year	2011	2010	2009	2008
General Fund				
Reserved	\$	1,368,196	837,505	1,065,177
Unreserved				
Designated		4,000,000	4,000,000	7,500,000
Undesignated		55,940,580	52,172,319	51,741,245
Nonspendable				
Advances receivable from other funds	1,474,446			
Committed for:				
Capital purposes	840,084			
Unassigned	61,002,883			
Total General Fund	\$ 63,317,413	61,308,776	57,009,824	60,306,422
All other governmental funds				
Reserved	\$	124,697,657	65,188,547	46,193,580
Unreserved				
Designated				
Special revenue funds				
Capital project funds		993,803	2,426,121	2,684,896
Undesignated				
Special revenue funds		56,040,926	58,383,333	86,302,790
Capital project funds			(19,686)	(40,284)
Nonspendable				
Prepaid expenditures	19,203			
Inventory	670,531			
Advances receivable from other funds	932,061			
Restricted for				
Grant programs	1,249,801			
Employee benefits	8,721,752			
Health and public safety purposes	3,248,436			
Highways, streets and bridges purposes	17,637,507			
Wetland mitigation purposes	15,410,663			
Judicial purposes	7,694,066			
Other purposes	3,648,342			
Capital improvements	70,737,596			
Debt service	29,788,758			
Committed for				
Capital purposes	334,952			
Other purposes	6,229,920			

2007	2006	2005	2004	2003
516,593	1,344,191	1,763,431	1,919,869	1,242,382
45,282,773	33,453,220	32,751,692	31,616,190	27,436,575
45,799,366	34,797,411	34,515,123	33,536,059	28,678,957
57,298,733	76,292,742	60,424,690	62,531,012	80,533,754
85,862,030	88,816,971	112,245,558	115,526,203	112,762,249
4,049,919	9,162,359	7,190,908	25,087,351	41,915,156

DUPAGE COUNTY, ILLINOIS

FUND BALANCES - GOVERNMENTAL FUNDS

Last Nine Fiscal Years

<u>Fiscal Year</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
All other governmental funds (cont.)				
Assigned for				
Public health purposes	14,759,334			
Unassigned	(4,591,172)			
Total all other governmental funds	<u>\$ 176,491,750</u>	<u>181,732,386</u>	<u>125,978,315</u>	<u>135,140,982</u>
Total governmental funds	<u>\$ 239,809,163</u>	<u>243,041,162</u>	<u>182,988,139</u>	<u>195,447,404</u>

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	2006	2005	2004	2003
147,210,682	174,272,072	179,861,156	203,144,566	235,211,159
193,010,048	209,069,483	214,376,279	236,680,625	263,890,116

DUPAGE COUNTY, ILLINOIS

CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

Last Ten Years

Fiscal Year	2011	2010	2009	2008
Revenues				
Property taxes	\$ 64,784,368	64,401,147	64,499,629	64,500,053
Sales and other taxes	101,494,372	98,733,010	96,248,316	87,307,459
Fees, licenses and permits	18,942,842	18,899,568	19,884,905	21,945,114
Intergovernmental	112,094,997	87,960,448	94,790,649	71,345,581
Charges for services	20,949,150	17,079,374	19,219,387	19,517,516
Court fees and fines	36,639,087	41,590,312	40,662,282	40,942,442
Investment income	1,338,517	1,085,804	1,765,366	5,695,326
Miscellaneous	5,403,870	5,386,849	5,183,654	17,397,810
Total revenues	361,647,203	335,136,512	342,254,188	328,651,301
Expenditures				
General government	74,550,265	76,763,751	81,217,581	71,290,201
Health and public safety	123,399,403	89,172,325	91,840,441	88,499,582
Highways, streets and bridges	21,595,967	21,313,721	19,209,282	20,831,951
Public services	34,818,747	42,001,399	37,944,437	27,820,992
Judicial	44,099,297	44,459,010	44,309,803	40,128,850
Conservation and recreation	171,026	355,846	163,563	129,447
Public works	6,059,678	6,896,898	10,215,195	4,671,117
Educational services	798,447	847,927	837,943	593,180
Debt service				
Principal	15,320,000	14,505,000	14,365,000	12,558,098
Interest	15,102,370	13,464,043	14,087,497	14,660,038
Cost of issuance	88,924	397,539		
Fiscal agent fees	4,250	4,250	3,787	3,750
Capital outlay	27,689,455	29,472,761	44,899,183	43,811,705
Total expenditures	363,697,829	339,654,470	359,093,712	324,998,911
Excess of revenues over (under) expenditures	(2,050,626)	(4,517,958)	(16,839,524)	3,652,390
Other Financing Sources (Uses)				
Bonds issued	5,340,000	67,050,000	1,885,000	
Bond premium (discount)	306,165	(343,231)	14,128	
Payments to escrow agent	(6,039,518)			
Transfers in	39,512,641	28,101,561	38,705,309	28,419,426
Transfers out	(39,417,191)	(30,307,349)	(36,622,104)	(30,234,950)
Proceeds from sale of assets	17,251	70,000	13,375	600,490
Total other financing sources (uses)	(280,652)	64,570,981	3,995,708	(1,215,034)
Net change in fund balances	\$ (2,331,278)	60,053,023	(12,843,816)	2,437,356
Debt service as a percentage of noncapital expenditures	9.02%	8.83%	9.06%	9.68%
Debt service as a percentage of total expenditures	8.39%	8.35%	7.92%	8.38%
Ratio of capital outlay to total expenditures	7.61%	8.68%	12.50%	13.48%

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

2007	2006	2005	2004	2003	2002
62,175,701	60,380,421	57,636,475	57,778,075	59,661,132	59,260,347
65,872,024	66,048,731	63,677,005	61,849,632	58,801,687	58,216,201
33,824,284	32,794,968	31,121,315	28,395,663	30,226,695	25,644,044
92,739,193	96,625,344	93,274,929	89,782,650	100,454,333	89,835,154
20,321,963	21,024,637	17,960,600	12,349,237	9,952,319	6,342,636
27,239,079	24,611,715	24,522,083	23,918,962	21,911,203	19,442,530
11,342,018	10,226,780	6,419,397	3,037,648	4,330,225	9,666,303
11,777,051	20,995,917	10,087,722	11,350,215	44,073,267	24,677,282
325,291,313	332,708,513	304,699,526	288,462,082	329,410,861	293,084,497
74,991,954	70,274,920	62,627,436	63,022,030	72,102,186	63,914,371
85,835,446	88,536,562	86,139,878	82,421,316	81,879,308	80,081,427
22,005,394	20,155,564	21,472,792	20,892,196	52,740,258	26,849,690
33,322,033	37,654,587	30,230,866	28,370,224	34,850,065	38,851,738
39,096,750	39,660,294	37,664,637	36,700,006	36,053,057	35,464,320
479,026	631,352	529,128		147,579	
5,209,870	11,661,311	5,816,877	6,333,494	6,510,376	7,417,382
597,387	637,959	649,050	533,944	605,095	627,880
13,342,049	13,748,049	11,850,000	11,150,000	10,165,000	10,575,000
15,094,467	15,757,307	15,129,347	17,509,916	17,474,897	19,156,674
	494,921	676,100			507,451
8,128	3,627	3,703	4,307	99,125	
55,961,694	38,593,779	52,437,212	48,234,140	71,974,396	68,733,725
345,944,198	337,810,232	325,227,026	315,171,573	384,601,342	352,179,658
(20,652,885)	(5,101,719)	(20,527,500)	(26,709,491)	(55,190,481)	(59,095,161)
	71,380,000	102,655,000			56,916,012
	1,983,028	5,983,968		10,028	(338,098)
	(70,868,106)	(108,415,814)			(48,692,030)
31,544,744	35,517,095	38,067,459	25,226,547	32,086,513	25,793,778
(31,294,208)	(38,217,094)	(40,067,459)	(25,726,547)	(42,986,513)	(26,193,778)
250,536	(205,077)	(1,776,846)	(500,000)	(10,889,972)	7,485,884
(20,402,349)	(5,306,796)	(22,304,346)	(27,209,491)	(66,080,453)	(51,609,277)
9.81%	10.03%	10.14%	10.74%	8.87%	10.67%
8.22%	8.88%	8.50%	9.09%	7.21%	8.59%
16.18%	11.42%	16.12%	15.30%	18.71%	19.52%

REVENUE CAPACITY

DUPAGE COUNTY, ILLINOIS

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Levy Years

(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	
2010	\$ 31,047,748,088	2,052,125	6,404,827,136	2,873,800,916	40,328,428,265
2009	32,988,376,667	1,845,588	6,737,217,538	3,135,552,161	42,862,991,954
2008	32,865,162,717	1,878,481	6,864,138,408	3,161,989,165	42,893,168,771
2007	30,893,591,960	1,853,212	6,580,547,962	2,925,265,278	40,401,258,412
2006	28,387,881,395	2,228,289	6,284,770,668	2,871,702,953	37,546,583,305
2005	26,060,213,465	2,268,796	5,956,784,732	2,762,305,796	34,781,572,789
2004	23,986,874,400	2,738,613	5,746,669,555	2,645,121,713	32,381,404,281
2003	22,099,619,125	2,500,119	5,436,094,670	2,484,148,348	30,022,362,262
2002	19,952,217,467	2,936,898	5,378,405,250	2,458,741,706	27,792,301,321
2001	18,189,481,680	3,109,460	4,990,593,085	2,264,635,445	25,447,819,670

(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)
22,727,747	40,351,156,012	121,174,642,679	1.659
16,589,848	42,879,581,802	128,767,512,919	1.554
13,716,205	42,906,884,976	128,849,504,432	1.557
11,839,713	40,413,098,125	121,360,655,030	1.651
10,480,387	37,557,063,692	112,783,975,051	1.713
9,960,265	34,791,533,054	104,479,078,240	1.797
10,672,405	32,392,076,686	97,273,503,562	1.850
10,499,738	30,032,862,000	90,188,774,775	1.999
12,027,226	27,804,328,547	83,496,482,123	2.154
11,053,923	25,458,873,593	76,453,073,853	2.353

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	
2010	\$	66,943	246,238	396,214	674,541	615,067	97,036	41,263	1,048
2009		66,635	244,218	383,973	653,299	600,309	93,740	39,881	1,011
2008		66,806	229,534	379,265	638,869	592,204	81,973	39,555	998
2007		66,722	219,426	360,341	605,314	567,074	78,407	37,627	945
2006		64,335	203,270	343,408	585,306	541,272	74,524	36,348	908
2005		62,520	195,081	326,830	559,536	511,523	68,198	34,634	864
2004		59,925	184,701	312,968	528,155	485,151	66,566	32,928	824
2003		60,036	176,040	302,915	503,280	451,002	64,695	32,062	798
2002		59,891	168,110	292,967	464,001	416,957	61,969	30,244	770
2001		59,905	154,825	278,353	435,666	387,277	50,814	30,241	742

Tax Rates Per Hundred Dollars of Assessed Valuation ⁽²⁾

2010	0.1659	0.6102	0.9819	1.6717	1.5243	0.2405	0.1023	0.0026
2009	0.1554	0.5692	0.8949	1.5226	1.3991	0.2185	0.0929	0.0024
2008	0.1557	0.5350	0.8839	1.4890	1.3802	0.1910	0.0922	0.0023
2007	0.1651	0.5430	0.8916	1.4978	1.4032	0.1940	0.0931	0.0023
2006	0.1713	0.5412	0.9144	1.5584	1.4412	0.1984	0.0968	0.0024
2005	0.1797	0.5607	0.9395	1.6083	1.4703	0.1960	0.0995	0.0025
2004	0.1850	0.5102	0.9662	1.6305	1.4977	0.2055	0.1017	0.0025
2003	0.1999	0.5862	1.0086	1.6758	1.5017	0.2154	0.1068	0.0027
2002	0.2154	0.6046	1.0537	1.6688	1.4996	0.2229	0.1088	0.0028
2001	0.2353	0.6081	1.0933	1.7113	1.5212	0.1996	0.1188	0.0029

(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
124,693	26,686	53,304	99,704	6,403	7,385	2,456,525
119,945	22,930	52,184	96,159	6,579	7,298	2,388,161
117,401	22,641	51,746	95,631	7,602	7,839	2,332,064
112,735	21,887	47,971	90,863	6,327	7,738	2,223,377
107,153	20,594	48,937	86,322	5,752	7,773	2,125,902
102,052	19,801	44,220	77,771	5,059	7,729	2,015,818
96,589	18,885	43,988	74,099	4,521	7,727	1,917,027
91,810	17,521	42,617	70,971	4,506	7,620	1,825,873
82,346	17,056	42,652	67,536	5,565	7,424	1,717,487
78,224	16,194	42,109	61,520	5,375	7,393	1,608,638

0.3090	0.0661	0.1321	0.2471	0.0159	0.0183	6.0879
0.2795	0.0534	0.1216	0.2241	0.0153	0.0170	5.5659
0.2736	0.0528	0.1206	0.2229	0.0177	0.0183	5.4352
0.2790	0.0542	0.1187	0.2248	0.0157	0.0191	5.5016
0.2853	0.0548	0.1303	0.2298	0.0153	0.0207	5.6603
0.2933	0.0569	0.1271	0.2235	0.0145	0.0222	5.7940
0.2982	0.5830	0.1358	0.2288	0.0140	0.0239	6.3830
0.3057	0.0583	0.1419	0.2363	0.0150	0.0254	6.0797
0.2962	0.0613	0.1534	0.2429	0.0200	0.0267	6.1770
0.3073	0.0636	0.1654	0.2416	0.0211	0.0290	6.3185

DUPAGE COUNTY, ILLINOIS

K-7

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

2011			2002		
Taxpayer	Assessed Valuation (000's)	Percentage of Total Assessed Valuation	Taxpayer	Assessed Valuation (000's)	Percentage of Total Assessed Valuation
Prologis / AMB	\$ 129,245	0.32%	Hamilton Partners, Inc.	\$ 170,736	0.68%
Hamilton Partners, Inc.	125,086	0.31%	JMB/Urban Development Co.	133,533	0.52%
Oakbrook Shopping Center	116,028	0.29%	Lucent Industries (Bell Labs)	88,490	0.35%
Wells Real Estate Funds	68,803	0.17%	Commonwealth Edison	47,556	0.19%
AMLI	61,901	0.15%	McDonald's Corporation	47,185	0.19%
Elmhurst Memorial Healthcare	61,656	0.15%	Inland Real Estate	47,160	0.19%
Arden Realty, Inc.	61,586	0.15%	ZML Development	37,326	0.15%
AIMCO	53,355	0.13%	Amoco (Div of Standard Oil)	29,240	0.11%
UBS Realty Investors LLC	38,562	0.10%	Dugan/Office LLC	29,158	0.11%
NS-MPG Inc. (Alcatel-Lucent)	36,934	0.09%	Yorktown Joint Venture	26,152	0.10%

Notes: The assessed valuation is an approximation based on the records maintained by DuPage County. Since most large taxpayers have numerous parcels of real 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	
2010	2011	\$ 66,579,010	66,942,568	66,726,194	99.7%	N/A
2009	2010	66,329,210	66,634,870	66,447,892	99.7%	10,107
2008	2009	66,429,210	66,806,020	66,644,597	99.8%	20,291
2007	2008	66,430,410	66,722,025	66,540,020	99.7%	15,989
2006	2007	64,232,610	64,650,593	64,181,325	99.3%	13,033
2005	2006	62,219,809	62,520,385	62,380,705	99.8%	9,298
2004	2005	59,686,538	59,925,342	59,800,186	99.8%	11,756
2003	2004	59,787,588	60,035,691	59,868,006	99.7%	9,698
2002	2003	59,773,588	59,890,523	59,724,648	99.7%	14,188
2001	2002	59,753,674	59,904,729	59,768,922	99.8%	6,907

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>
66,726,194	99.7%
66,447,892	99.7%
66,664,887	99.8%
66,556,009	99.8%
64,194,358	99.3%
62,390,003	99.8%
59,811,942	99.8%
59,877,704	99.7%
59,738,836	99.7%
59,775,829	99.8%

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
2011	\$ 5,104,692	35,540,143	41,816,400	82,461,235
2010	4,645,316	33,656,601	39,706,988	78,008,905
2009	4,690,274	32,415,500	38,733,526	75,839,300
2008	5,578,658	37,415,226	24,887,604	67,881,488
2007	5,960,121	39,229,222	N/A	45,189,343
2006	6,228,912	39,155,941	N/A	45,384,853
2005	5,803,511	37,292,470	N/A	43,095,981
2004	5,432,020	35,818,247	N/A	41,250,267
2003	4,833,614	34,392,152	N/A	39,225,766
2002	5,095,642	34,848,778	N/A	39,944,420

(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	2011		2010		2009	
	Amount	% Change From Previous Year	Amount	% Change From Previous Year	Amount	% Change From Previous Year
General Merchandise	\$ 1,352,376	(3.2)	1,396,501	1.4	1,377,542	(6.4)
Food	590,067	1.2	582,797	8.1	538,894	(0.6)
Drinking and Eating Places	1,605,899	3.2	1,555,962	3.9	1,497,287	(4.1)
Apparel	738,418	12.7	655,415	3.2	635,337	(7.7)
Furniture, Household, and Radio	953,718	(1.7)	969,961	6.4	911,330	(15.1)
Lumber, Building, and Hardware	684,471	2.5	667,757	0.9	661,724	(18.4)
Automotive and Filling Stations	4,004,791	8.9	3,678,756	9.3	3,364,938	(12.7)
Drugs and Miscellaneous Retail	1,876,179	7.7	1,742,160	7.9	1,614,171	(6.1)
Agriculture and All Others	2,135,564	4.0	2,052,734	3.8	1,976,666	(21.4)
Manufacturers	317,766	(8.7)	347,934	(0.7)	350,243	(16.9)
Total	\$ 14,259,249	4.5	13,649,977	5.6	12,928,132	(11.8)

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%

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).

¹RTA- 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.

2008		2007		2006		2005	
Amount	% Change From Previous Year						
1,471,929	(6.7)	1,577,230	(5.8)	1,674,490	9.7	1,526,605	(5.4)
542,394	(2.6)	556,961	2.9	541,446	1.3	534,647	(2.7)
1,561,982	0.7	1,550,815	3.5	1,498,076	5.6	1,418,861	8.0
688,062	(6.5)	735,832	0.4	733,002	6.7	686,956	13.3
1,073,788	(15.6)	1,272,918	(7.4)	1,374,316	5.5	1,303,268	10.8
810,443	(11.1)	911,450	(3.6)	945,655	(2.4)	968,824	15.8
3,854,588	(5.8)	4,090,666	(1.5)	4,151,274	6.7	3,889,163	11.4
1,718,790	(8.1)	1,869,561	2.9	1,817,096	5.6	1,721,329	13.1
2,513,538	(3.9)	2,616,509	(0.8)	2,638,598	5.2	2,507,636	11.6
<u>421,466</u>	(1.5)	<u>427,847</u>	(2.2)	<u>437,401</u>	(0.1)	<u>437,994</u>	2.2
<u>14,656,980</u>	(6.1)	<u>15,609,789</u>	(1.3)	<u>15,811,354</u>	5.4	<u>14,995,283</u>	4.3

1.00%	1.00%	1.00%	1.00%
0.25%	0.25%	0.25%	0.25%
<u>0.25%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
1.50%	1.25%	1.25%	1.25%
5.00%	5.00%	5.00%	5.00%
0.25%	0.25%	0.25%	0.25%
<u>0.50%</u>	<u>0.25%</u>	<u>0.25%</u>	<u>0.25%</u>
5.75%	5.50%	5.50%	5.50%
<u>7.25%</u> ⁽¹⁾	<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	2004		2003		2002
	Amount	% Change From Previous Year	Amount	% Change From Previous Year	Amount
General Merchandise	\$ 1,631,895	1.1	1,614,331	0.4	1,608,202
Food	522,226	(4.9)	549,204	3.6	530,170
Drinking and Eating Places	1,388,486	5.7	1,313,956	3.3	1,272,299
Apparel	660,465	9.0	606,189	(0.4)	608,521
Furniture, Household, and Radio	1,247,143	6.0	1,176,554	(4.6)	1,233,185
Lumber, Building, and Hardware	931,763	11.4	836,439	2.7	814,144
Automotive and Filling Stations	3,561,053	2.0	3,491,479	2.9	3,394,054
Drugs and Miscellaneous Retail	1,587,324	4.3	1,522,318	(2.5)	1,561,352
Agriculture and All Others	2,360,622	5.1	2,247,075	(6.5)	2,402,971
Manufacturers	490,178	14.4	428,627	(2.1)	437,787
Total	<u>\$ 14,381,155</u>	4.3	<u>13,786,172</u>	(0.6)	<u>13,862,685</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
(000 omitted)

(See Following Page)

DUPAGE COUNTY, ILLINOIS

SALES TAX COLLECTIONS BY CATEGORY

Last Ten Calendar Years
(000 omitted)

Category	2011				2010			
	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	\$ 358,339	3,380,931	4,078,547	7,817,817	489,486	3,530,661	4,153,567	8,173,715
Food	69,436	1,475,047	4,250,199	5,794,682	70,257	1,456,317	4,173,045	5,699,618
Drinking and Eating Places	329,156	4,014,336	3,987,717	8,331,209	288,851	3,887,651	3,837,901	8,014,403
Apparel	131,818	1,846,780	1,877,586	3,856,184	17,586	1,672,014	1,636,425	3,326,024
Furniture, Household, and Radio	13,369	2,383,638	2,350,135	4,747,142	69,396	2,428,948	2,324,266	4,822,609
Lumber, Building, and Hardware	147,411	1,710,894	1,688,795	3,547,100	140,719	1,669,146	1,628,186	3,438,051
Automotive and Filling Stations	1,132,157	10,061,635	10,351,469	21,545,261	792,669	9,191,231	9,388,452	19,372,352
Drugs and Miscellaneous Retail	630,806	4,684,421	6,393,130	11,708,356	601,745	4,341,883	5,859,688	10,803,315
Agriculture and All Others	835,592	5,338,166	5,692,330	11,866,088	860,087	5,141,016	5,473,680	11,474,784
Manufacturers	72,856	794,257	792,839	1,659,952	62,451	870,603	873,270	1,806,324
Total	\$ 3,720,938	35,690,105	41,462,747	80,873,790	\$ 3,393,246	\$ 34,189,469	\$ 39,348,480	76,931,195

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.

2009				2008				2007		
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	County Sales Tax (CT)	Countywide Sales Tax (CST)	Total
492,011	3,443,848	4,247,708	8,183,567	468,732	3,679,785	1,896,845	6,045,362	480,348	3,943,060	4,423,409
78,981	1,346,532	4,394,654	5,820,167	69,404	1,355,196	1,851,071	3,275,671	153,791	1,391,611	1,545,402
303,875	3,740,554	3,849,200	7,893,629	286,676	3,902,877	1,654,065	5,843,618	378,420	3,874,431	4,252,851
19,175	1,587,850	1,618,202	3,225,227	16,635	1,719,811	742,482	2,478,928	33,499	1,839,448	1,872,946
53,780	2,237,978	2,277,609	4,569,367	77,794	2,682,800	1,090,419	3,851,013	88,854	3,181,449	3,270,303
173,924	1,653,730	1,689,551	3,517,205	261,674	2,025,846	868,733	3,156,253	361,774	2,278,402	2,640,176
902,080	8,404,576	8,982,675	18,289,331	1,139,168	9,625,512	4,265,482	15,030,162	1,206,181	10,219,217	11,425,398
527,765	4,032,647	5,873,591	10,434,003	496,500	4,293,991	2,513,476	7,303,967	530,371	4,670,560	5,200,931
762,994	4,935,161	5,413,696	11,111,851	971,867	6,274,892	2,752,079	9,998,838	1,163,646	6,528,106	7,691,752
100,265	873,879	899,160	1,873,304	185,234	1,057,338	443,835	1,686,407	209,376	1,061,785	1,271,161
<u>3,414,850</u>	<u>32,256,755</u>	<u>39,246,046</u>	<u>74,917,651</u>	<u>3,973,682</u>	<u>36,618,048</u>	<u>18,078,487</u>	<u>58,670,218</u>	<u>4,606,259</u>	<u>38,988,069</u>	<u>43,594,329</u>

(Cont.)

DUPAGE COUNTY, ILLINOIS

SALES TAX COLLECTION BY CATEGORY (CONT.)

Last Ten Calendar Years
(000 omitted)

Category	2006			2005		
	County Sales Tax (CT)	Countywide Sales Tax (CST)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	Total
General Merchandise	496,485	4,186,174	4,682,659	506,745	3,816,501	4,323,246
Food	164,974	1,351,816	1,516,791	151,713	1,335,312	1,487,025
Drinking and Eating Places	409,591	3,742,036	4,151,626	362,199	3,545,748	3,907,948
Apparel	26,361	1,832,452	1,858,814	14,280	1,717,307	1,731,587
Furniture, Household, and Radio	90,531	3,435,858	3,526,389	180,186	3,257,559	3,437,745
Lumber, Building, and Hardware	338,202	2,363,751	2,701,953	365,724	2,421,650	2,787,375
Automotive and Filling Stations	1,311,566	10,368,596	11,680,162	1,109,790	9,714,240	10,824,030
Drugs and Miscellaneous Retail	513,333	4,540,648	5,053,981	530,273	4,301,833	4,832,106
Agriculture and All Others	1,283,476	6,592,338	7,875,814	1,201,041	6,255,768.47	7,456,810
Manufacturers	289,741	1,091,800	1,381,542	231,230	1,093,550.78	1,324,781
Total	4,924,260	39,505,470	44,429,730	4,653,181	37,459,470	42,112,651

2004			2003			2002		
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
502,830	4,079,719	4,582,549	440,647	4,035,812	4,476,459	411,138	4,020,487	4,431,625
173,161	1,304,113	1,477,274	102,270	1,371,714	1,473,984	88,074	1,325,146	1,413,220
351,410	3,470,405	3,821,816	348,799	3,283,381	3,632,179	321,656	3,179,700	3,501,356
(2,597)	1,650,242	1,647,645	19,592	1,515,430	1,535,023	10,258	1,521,158	1,531,416
110,790	3,101,839	3,212,629	102,518	2,941,128	3,043,646	216,925	3,082,079	3,299,003
436,170	2,329,143	2,765,313	296,327	2,090,817	2,387,144	321,987	2,035,186	2,357,173
1,023,997	8,897,277	9,921,274	1,008,150	8,723,820	9,731,970	913,453	8,481,162	9,394,615
446,038	3,969,749	4,415,786	429,577	3,801,819	4,231,396	379,885	3,901,668	4,281,553
1,107,006	5,897,140	7,004,146	1,123,493	5,613,877	6,737,370	1,139,271	6,005,939	7,145,210
230,630	1,225,228	1,455,859	156,289	1,069,744	1,226,033	188,620	1,093,543	1,282,163
<u>4,379,434</u>	<u>35,924,855</u>	<u>40,304,290</u>	<u>4,027,663</u>	<u>34,447,542</u>	<u>38,475,205</u>	<u>3,991,267</u>	<u>34,646,068</u>	<u>38,637,335</u>

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
2011	923,222	225,515,000	0.20%	244.27
2010	916,924	234,775,000	0.19%	256.05
2009	912,732	175,910,000	0.14%	192.73
2008	909,798	181,915,000	0.14%	199.95
2007	907,426	188,250,000	0.16%	207.45
2006	908,695	195,630,000	0.17%	215.29
2005	911,378	198,920,000	0.19%	218.26
2004	913,940	204,155,000	0.21%	223.38
2003	914,078	210,475,000	0.23%	230.26
2002	913,880	216,045,000	0.26%	236.40

⁽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; G.O. (Alternate Revenue Source) Series 2011.

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

COMPUTATION OF DIRECT AND OVERLAPPING DEBT

November 30, 2011

District	Total Debt Outstanding ⁽³⁾	Percentage Applicable to County ⁽²⁾	Amount Applicable to County ⁽¹⁾
DuPage County	\$ 312,900,000	100.00%	312,900,000
Other Districts			
Forest Preserve	199,937,210	100.00%	199,937,210
Cities and villages	9,337,342,367 ⁽¹⁾	8.48%	792,107,519
Townships	245,000	100.00%	245,000
Parks	1,400,931,476 ⁽¹⁾	25.85%	362,197,925
Fire protection	19,720,000	98.60%	19,444,505
Library	91,370,000	24.66%	22,532,151
Special service	6,039,125	100.00%	6,039,125
Grade schools	425,818,456	95.90%	408,359,672
High schools	404,314,721	96.94%	391,940,463
Unit schools	1,401,579,308	59.98%	840,723,446
Community colleges	410,532,379 ⁽¹⁾	65.82%	270,230,334
Subtotal Other Districts	13,697,830,042		3,313,757,350
Totals	\$ 14,010,730,041		3,626,657,351

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 direct debt for governmental activities, as reported by various governments. Overlapping governments without direct 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	2011	2010	2009	2008
Assessed value of property	\$ 40,351,156,012	42,879,581,802	42,906,884,976	40,413,098,125
Debt limit - 5.75% of assessed value	2,320,191,471	2,465,575,954	2,467,145,886	2,323,753,142
Debt applicable to limit:				
Limited Tax General Obligation Bonds	49,170,000	50,425,000	51,625,000	52,780,000
Total debt applicable to limit	49,170,000	50,425,000	51,625,000	52,780,000
Legal Debt Margin	\$ 2,271,021,471	2,415,150,954	2,415,520,886	2,270,973,142
Total debt applicable to the debt limit as a percentage of the debt limit	2.12%	2.05%	2.09%	2.27%

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.

2007	2006	2005	2004	2003	2002
37,557,063,692	34,791,533,054	32,392,076,686	30,032,862,000	27,804,328,547	25,458,873,593
2,159,531,162	2,000,513,151	1,862,544,409	1,726,889,565	1,598,748,891	1,463,885,232
52,835,000	54,195,000	52,990,000	54,020,000	55,000,000	58,540,000
52,835,000	54,195,000	52,990,000	54,020,000	55,000,000	58,540,000
2,106,696,162	1,946,318,151	1,809,554,409	1,672,869,565	1,543,748,891	1,405,345,232
2.45%	2.71%	2.85%	3.13%	3.44%	4.00%

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
2011	\$ 225,515,000		83,095,000	4,290,000	312,900,000
2010	234,775,000		89,390,000	4,665,000	328,830,000
2009	175,910,000		95,355,000	5,020,000	276,285,000
2008	181,915,000	345,000	101,065,000	5,440,000	288,765,000
2007	188,250,000	675,000	106,495,000	5,865,000	301,285,000
2006	195,630,000	990,000	111,695,000	6,275,000	314,590,000
2005	198,920,000	1,295,000	117,870,000	6,660,000	324,745,000
2004	204,155,000	1,590,000	119,845,000	7,095,000	332,685,000
2003	210,475,000	1,875,000	124,155,000	7,330,000	343,835,000
2002	216,045,000	2,150,000	128,260,000	7,545,000	354,000,000

- (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 2011

Notes: Details regarding the County's outstanding debt can be found in the Notes to the Financial Statements. For the years 2002 and prior, the DuPage County Forest Preserve District was considered a blended component unit of DuPage County; however, debt of the Forest Preserve District is not included.

Included in General Obligation Debt for 2009 - 2011 are Special Service Area #34 Bonds, which are general obligations of the County.

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			
13,790,000	2,122,614	2,601,895		18,514,509	331,414,509
14,600,000	2,732,045	2,814,544		20,146,589	348,976,589
15,385,000	3,321,504	3,025,670		21,732,174	298,017,174
16,500,000	3,891,645	3,236,570		23,628,215	312,393,215
3,800,000	4,443,101			8,243,101	309,528,101
4,960,000	4,976,485		34,986	9,971,471	324,561,471
6,235,000	5,492,389		102,633	11,830,022	336,575,022
7,640,000	5,991,386		167,297	13,798,683	346,483,683
9,125,000	6,474,030		229,108	15,828,138	359,663,138
10,005,000	6,940,857		288,192	17,234,049	371,234,049

(Cont.)

RATIOS OF OUTSTANDING DEBT BY TYPE (CONT.)

Last Ten Fiscal Years

Fiscal Year	Total Personal Income (in 000's) (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⁾
2011	N/A	N/A	N/A	N/A	113,195,939,898	0.293%
2010	48,516,778	139.026%	52,913	0.015%	121,174,642,679	0.288%
2009	47,721,393	160.130%	52,284	0.018%	128,767,512,919	0.231%
2008	52,536,414	168.174%	57,745	0.018%	128,849,504,432	0.242%
2007	50,603,970	163.487%	55,766	0.018%	121,360,655,030	0.255%
2006	49,362,359	152.089%	54,323	0.017%	112,783,975,051	0.288%
2005	45,748,700	135.924%	50,197	0.015%	104,479,078,240	0.322%
2004	44,409,030	128.171%	48,591	0.014%	97,273,503,562	0.356%
2003	43,063,327	119.732%	47,111	0.013%	90,188,774,775	0.399%
2002	41,999,352	113.134%	45,957	0.012%	83,496,482,123	0.445%

DUPAGE COUNTY, ILLINOIS

**PLEDGED-REVENUE COVERAGE – SPECIAL REVENUE FUNDS – MOTOR TAX FUND
AND LOCAL GAS TAX FUND**

TRANSPORTATION REVENUE BONDS

Last Ten Fiscal Years

(See Following Page)

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

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⁾
2011	\$ 18,104,032	23,711,706	41,815,738	6,295,000	4,344,919	
2010	17,940,935	23,902,456	41,843,391	5,965,000	4,677,869	
2009	20,910,707	31,827,640	52,738,347	5,710,000	4,967,200	
2008	21,854,623	30,316,134	52,170,757	5,430,000	5,235,026	
2007	20,130,136	29,784,127	49,914,263	5,200,000	5,491,188	
2006	21,951,135	25,868,518	47,819,653	6,175,000	5,735,313	
2005	19,282,166	26,016,865	45,299,031	4,535,000	4,962,274	506,367
2004	20,472,212	24,475,763	44,947,975	4,310,000	6,633,000	
2003	18,295,287	36,618,340	54,913,627	4,105,000	6,848,763	
2002	20,455,102	24,943,228	45,398,330	2,580,000	8,492,289	

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 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
10,639,919	3.93	31,175,819	6,134,030	28,086,267	34,220,297
10,642,869	3.93	31,200,522	11,132,203	27,549,238	38,681,441
10,677,200	4.94	42,061,147	10,089,180	35,684,091	45,773,271
10,665,026	4.89	41,505,731	7,698,627	38,915,003	46,613,630
10,691,188	4.67	39,223,075	23,419,198	38,086,228	61,505,426
11,910,313	4.01	35,909,340	12,674,648	34,266,284	46,940,932
10,003,641	4.53	35,295,390	10,592,010	23,288,227	33,880,237
10,943,000	4.11	34,004,975	7,170,317	18,817,226	25,987,543
10,953,763	5.01	43,959,864	5,820,432	35,828,388	41,648,820
11,072,289	4.10	34,326,041	6,553,083	19,031,202	25,584,285

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⁾
2011	\$ 19,997,298	16,763,684	3,233,614	810,000	573,138	1,383,138	2.34
2010	19,061,874	16,404,316	2,657,558	785,000	599,087	1,384,087	1.92
2009	18,993,453	15,737,214	3,256,239	1,115,000	588,213	1,703,213	1.91
2008	19,455,305	13,874,356	5,580,949	3,800,000 ⁽⁴⁾	101,325	3,901,325	1.43
2007	20,295,218	15,096,532	5,198,686	1,160,000	190,688	1,350,688	3.85
2006	13,931,616	11,063,872	2,867,744	1,275,000	224,875	1,499,875	1.91
2005	15,201,481	10,669,709	4,531,772	1,405,000	257,175	1,662,175	2.72
2004	13,483,132	9,906,088	3,577,044	1,485,000	357,000	1,842,000	1.93
2003	14,553,375	11,058,437	3,494,938	1,240,000	606,179	1,846,179	1.88
2002	13,735,771	9,923,041	3,812,730	1,165,000	921,979	2,086,979	1.82

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 (in thousands) (TPI) ⁽²⁾	Per Capita Personal Income (PCPI) ^(2,3)	County Unemployment Rate ⁽⁴⁾
2011	923,222	N/A	N/A	8.0%
2010	916,924	\$ 48,516,778	52,913	8.3%
2009	912,732	47,721,393	52,284	8.4%
2008	909,798	52,536,414	57,745	5.0%
2007	907,426	50,603,970	55,766	3.8%
2006	908,685	49,362,359	54,323	3.4%
2005	911,378	45,748,700	50,197	4.7%
2004	913,940	44,409,030	48,591	4.9%
2003	914,078	43,063,327	47,111	5.2%
2002	913,880	41,999,352	45,957	5.1%

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. Estimates for 2002 through 2009 have been revised per the Census Bureau.
- (2) Total Personal Income and Per Capita Personal Income information is obtained from the Bureau of Economic Analysis and U.S. Census Bureau. 2011 numbers are not available for the County as of May 2012.
- (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.

DUPAGE COUNTY, ILLINOIS

K-19

PRIMARY EMPLOYERS

Current Year and Nine Years Ago

2011			2002		
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	6,400	0.93%
College of DuPage	4,800	0.69%	Argonne National Laboratory	4,200	0.61%
BP America, Inc.	4,000	0.58%	United Parcel Service	4,000	0.58%
Elmhurst Memorial Healthcare	3,600	0.52%	United States Postal Service	4,000	0.58%
McDonald's Corporation	3,000	0.43%	Edward Hospital	3,500	0.51%
Argonne National Laboratory	2,900	0.42%	Indian Prairie School District	3,000	0.44%
DuPage County	2,852	0.41%	Northern Illinois Gas	2,969	0.43%
Advocate Good Samaritan Hosp.	2,500	0.36%	Hinsdale Hospital	2,600	0.38%
Ace Hardware	2,000	0.29%	College of DuPage	2,581	0.38%
Navistar International Corp.	1,800	0.26%	DuPage County	2,515	0.37%
	<u>32,452</u>	4.67%		<u>35,765</u>	5.22%
Total number of jobs in DuPage County	<u>694,300</u>		Total number of jobs in DuPage County	<u>685,025</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	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Educational Services	16	17	17	17	14	15	15	15	15	16
General Government	345	368	370	369	352	414	406	393	374	389
Highway, Streets and Bridges	99	104	105	103	105	103	103	112	114	105
Judicial	628	713	726	693	654	738	738	734	836	840
Health and Public Safety	1,369	1,472	1,539	1,517	1,501	1,562	1,566	1,640	1,617	1,645
Public Service	189	213	217	199	166	234	237	212	216	222
Public Works	105	111	111	105	108	131	132	135	132	134
Total	2,751	2,998	3,085	3,003	2,900	3,197	3,197	3,241	3,304	3,351

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	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
General Government										
Supervisor of Assessments:										
Real estate transfer declarations processed	10,420	10,312	9,885	11,064	16,369	21,765	25,619	26,156	25,948	24,166
Treasurer/Collector:										
Real estate parcels billed	325,107	325,066	324,864	323,543	320,386	317,380	314,649	312,852	310,247	308,355
Public Services										
Economic Development & Planning:										
Building permits issued	2,397	2,555	2,042	2,463	2,664	2,376	2,521	2,674	2,356	2,871
Inspections conducted	11,870	12,408	11,284	13,517	15,057	12,208	13,823	12,737	10,392	13,292
Stormwater:										
Stormwater management permits reviewed	185	190	218	305	307	366	302	314	312	287
Stormwater management permits issued	86	85	99	116	125	114	93	N/A	N/A	N/A
Stream maintenance miles completed	N/A	4	3	2	3	5	4	15	35	52
Cubic yards of timber removed ^b	877	N/A								
Convalescent Center:										
Patient days	116,009	114,858	120,039	118,986	121,616	119,636	125,880	131,793	147,177	156,482
Residents receiving care	654	652	663	739	727	735	994	998	580	999
Human Services:										
Individual senior citizens served	18,640	15,887	15,856	13,922	12,903	12,834	12,284	11,326	10,782	9,692
Clients handled by the Information Referral Specialist	36,948	32,599	32,202	30,017	29,300	29,345	27,883	30,924	24,714	22,025
Family Self Sufficiency Program clients	452	455	465	609	547	539	626	457	351	376
Rides provided by paratransit	40,887	42,209	47,857	59,151	61,360	54,476	53,411	58,692	57,143	53,381
Telephone calls handled by DPCO customer service	113,047	111,883	128,926	122,742	135,000	122,271	122,488	151,056	161,377	103,631
Psychological Services counseling clients served	1,590	1,646	1,603	1,477	1,477	1,430	1,619	1,438	N/A	N/A
Adult clients served at the Family Center ^c	3,829	3,889	3,886	3,638	2,864	3,032	3,390	1,486	658	646
Highway, Streets and Bridges										
Transportation and Highways:										
Lane-miles maintained	943	947	945	945	897	896	895	892	888	878
New lane-miles	0	2	0	1	1	1	4	4	10	4
Highway permits processed	394	353	386	426	323	341	306	346	276	334
Number of bridges inspected	12	17	16	8	15	23	12	17	14	15
Miles of multi-purpose trail system maintained	93	93	92	92	97	97	97	85	79	78
Judicial										
Circuit Court:										
Traffic	192,614	224,102	226,946	241,252	232,654	238,100	244,295	234,799	238,522	246,544
Cases other than traffic	60,561	66,852	69,250	66,970	66,214	62,219	60,669	60,626	58,479	57,300
State's Attorney:										
Criminal Prosecutions Bureau:										
Number of felony trials by the Criminal Division	76	N/A	74	96	N/A	N/A	150	164	N/A	N/A
Domestic Violence and Child Abuse Unit cases initiated	100	N/A	97	112	N/A	N/A	141	133	N/A	N/A
Juvenile Trial Division cases processed	876	995	1,019	1,085	N/A	N/A	1,205	1,143	N/A	N/A
Investigations Unit cases opened	55	59	52	39	N/A	N/A	72	69	N/A	N/A
Civil Bureau:										
Number of files opened	301	473	482	613	N/A	N/A	475	608	N/A	N/A
Child's Advocacy Center:										
Number of cases opened	359	343	297	338	N/A	N/A	382	391	N/A	N/A
Number of individuals services provided to	1,834	1,058	1,117	1,249	N/A	N/A	1,311	1,225	N/A	N/A

Source

Various County departments

(Cont.)

OPERATING INDICATORS BY FUNCTION (CONT.)

Last Ten Fiscal Years

Function/Program	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Judicial (Cont.)										
Appeals Division:										
Appeals filed (by and against State's Attorney)	159	167	195	203	N/A	N/A	221	311	N/A	N/A
Health and Public Safety										
Animal Care & Control:										
Adoptable animals received	2,350	2,427	2,405	2,512	2,216	2,103	1,715	1,985	2,203	1,896
Animals adopted, reclaimed or transferred to rescue	2,172	2,148	2,130	2,027	1,849	924	812	994	1,102	949
Sheriff:										
Patrol Division calls for service	50,868	50,201	53,240	47,213	47,308	59,136	58,888	60,210	66,005	65,775
Forensic Investigation Division -										
Crime scenes processed	1,571	2,176	2,355	2,100	2,030	2,050	1,856	1,988	1,861	1,218
Detective Division incident reports	6,203	6,039	6,639	5,294	6,202	6,697	6,650	6,636	7,525	8,650
Tactical Narcotics Team - investigations	70	59	116	116	129	137	182	105	81	N/A
Street value of drug seizures (in millions)	4	1	1	5	16	31	7	1	2	3
Crime laboratory criminal cases processed	3,653	4,028	4,498	4,407	4,127	3,649	3,374	3,592	3,531	3,676
Civil Division items processed	33,000	38,000	37,200	34,800	34,819	37,654	36,019	38,072	24,000	27,000
County jail average daily population ³	750	789	807	840	821	825	1,275	1,340	1,300	1,238
Health Department:										
Immunizations	16,199	15,842	15,287	17,049	16,315	17,363	19,194	19,688	23,898	21,697
Inspections and consultations	12,588	11,865	10,278	13,491	16,653	16,523	12,768	11,720	12,188	11,348
Mental health patients served	N/A	5,723	5,255	4,929	4,890	4,686	4,518	N/A	N/A	N/A
Coroner:										
Death investigation cases	4,506	4,223	4,065	4,207	3,927	3,981	3,998	3,824	3,876	3,760
Homeland Security and Emergency Management:										
Emergency Responses	N/A	N/A	22	97	98	52	25	33	15	19
Events Tracked Administratively Only	N/A	N/A	99	84	90	81	122	114	133	112
Exercises & Scheduled Responses	N/A	N/A	23	33	32	52	78	34	16	17
Public Affairs, Education, Training Events	N/A	N/A	51	49	82	90	40	7	3	6
Severe Weather Events	N/A	N/A	26	39	47	65	58	75	67	34
Planning Unit ⁴	48	13	N/A							
Training & Exercise Unit ⁴	51	48	N/A							
Community Outreach Unit ⁴	36	59	N/A							
Technology & Special Projects Unit ⁴	20	37	N/A							
Administrative ⁴	41	17	N/A							
Active Incidents (include EOC activation) ⁴	53	58	N/A							
Public Works										
Waterworks and Sewerage Systems:										
Sewer customers	35,210	34,750	34,895	34,721	35,061	36,972	39,857	39,040	38,859	38,147
Gallons billed to sewer customers ¹	3.8	3.9	3.9	4.7	4.4	4.2	4.8	4.3	4.5	5.0
Water customers	3,111	3,137	3,031	3,188	4,160	4,016	3,973	4,102	4,073	4,029
Gallons of water sold (billed) ²	468.0	354.7	358.9	492.4	579.1	552.0	664.9	541.3	545.0	566.2

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.

⁵ Beginning mid-2004 Caring, Coping and Children (CCC) clients are included

⁶ In recent years the stream maintenance program has shifted to respond to particular calls from residents and is now reactive, rather than proactive. Previously, hired crews would actively clear areas adjacent to streams throughout DuPage County to improve water flow, whereas it is now done on an as-needed basis. Therefore, the operating indicators have been revised to reflect cubic yards of timber removed rather than miles completed. Prior years' statistics for cubic yards of timber removed are not available. The miles completed indicators are retained for historical purposes.

Source

Various County departments

DUPAGE COUNTY, ILLINOIS

CAPITAL ASSET STATISTICS BY FUNCTION

Last Ten Fiscal Years

Function/Program	2011	2010	2009	2008	2007	2006
General Government						
Building	3	3	3	3	3	3
Capital Plant - vehicles	15	16	18	12	12	14
County Clerk - vehicles	0	1	1	1	1	1
Data Processing - vehicles	2	1	1	1	1	1
Finance - vehicles	2	4	4	4	2	2
Security - vehicles	4	4	6	3	3	4
Highway, Streets and Bridges						
Building	3	3	3	3	3	3
Vehicles	118	127	119	116	122	118
Judicial						
Building	3	3	3	3	3	3
Youth Home -vehicles	1	2	2	2	1	3
State's Attorney - vehicles	20	25	22	22	20	24
Health and Public Safety						
Building	6	6	6	6	6	6
Animal Control - vehicles	4	6	4	3	6	6
Coroner - vehicles	10	10	11	11	10	10
Jail - vehicles	4	4	4	5	5	12
Office of Emergency Management - Vehicles	7	11	11	11	13	13
Sheriff - vehicles	203	190	198	192	197	201
Public Service						
Building	1	1	1	1	1	1
Economic Development and Planning - vehicles	14	16	16	18	18	14
Public Works						
Building	12	12	12	12	12	12
Drainage - vehicles	1	1	1	0	0	1
Stormwater - vehicles	6	5	5	3	2	2
Total Bulidings	28	28	28	28	28	28
Total Vehicles	411	423	423	404	413	426

Source

DuPage County capital assets data base

2005	2004	2003	2002
3	3	3	3
13	13	13	13
1	1	1	1
1	1	1	1
2	2	2	2
5	5	4	4
2	2	2	2
111	107	112	99
3	2	2	2
3	3	3	2
24	24	20	22
6	6	6	6
6	6	6	6
10	10	10	9
12	12	12	12
13	13	13	10
195	195	265	242
1	1	1	1
17	17	17	16
12	12	12	12
1	3	3	3
2	3	3	3
27	26	26	26
416	415	485	445

REQUIRED INFORMATION

CONTINUING DISCLOSURES

WATER AND SEWERAGE SYSTEM OF DUPAGE COUNTY, ILLINOIS
 REQUIRED INFORMATION FOR CONTINUING DISCLOSURE UNDERTAKING
 As of and for the Year Ending November 30, 2011

Customers

Total Metered Sewer and Water Customers

	2011	2010	2009	2008	2007	2006	2005	2004	2003
Metered Sewer Customers	35,210	35,348	35,251	35,970	35,661	35,454	35,175	35,152	34,854
Metered Water Customers	3,111	3,078	3,163	3,148	4701	4,629	4,608	4,490	4,457

Top 10 Sewer Customers
January 2010 through December 2010

Customer	Amount Total
Four Lakes Development Multi Unit Housing	\$ 129,581
Aml-Building Multi Unit Housing	116,355
EL-AD Windsor Lakes LLC Multi Unit Housing	95,146
Lucent Technologies	92,938
Hinsdale Lake Multi Unit Housing	84,216
Natural Falls Resort Apts. Multi Unit Housing	64,195
M&M I Mars Inc.	56,730
Benedictine University	51,455
Lakeside Apts. Multi Unit Housing	46,637
White Birch Co. Multi Unit Housing	41,198

Top 10 Water Customers
January 2010 through December 2010

Customer	Amount Total
Hinsdale Lk Multi Unit Housing	\$ 206,829
Mid America Property Mgt Multi Unit Housing	180,061
Stratford Green Multi Unit Housing	108,688
Hinsdale Pt. Condo Assn. Multi Unit Housing	85,873
Waterfall Glen Multi Unit Housing	79,983
Willow Lke Apts Multi Unit Housing	75,942
Me Property Management Multi Unit Housing	58,409
River Glen Multi Unit Housing	20,252
Champagne Lodge	14,695
Steeple Run Condo Assn. Multi Unit Housing	12,106

Source

Water & Sewerage System of DuPage County, Illinois audited financial report as of and for the Year Ended November 30, 2011

WATER AND SEWERAGE SYSTEM OF DUPAGE COUNTY, ILLINOIS

REQUIRED INFORMATION FOR CONTINUING DISCLOSURE UNDERTAKING (CONT.)

As of and for the Year Ending November 30, 2011

Consumption

	Total Gallons Billed (1,000)								
	2011	2010	2009	2008	2007	2006	2005	2004	2003
Sewer Billed Consumption	3,775	3,826	3,877	3,964	4,181	4,209	4,781	4,253	4,400
Water Billed Consumption	468	491	499	493	552	552	665	543	545

Rates

Sewer Service Rates
Effective January 1, 2012

Sewer Service Charges per 1,000 gallons	\$ 2.22
Sewer Maintenance Charges per 1,000 gallons	0.86

The calculation of the two month sewer bill for a customer using 8,000 gallons of water per month.

Base Charge - Billing	\$ 3.62
Base Charge - Meter Reading	1.96
User Charge	35.52
Sewer Maintenance Charge	13.76
NPDES Fee	0.59
	<u>\$ 55.45</u>

Water Service Rates
Effective January 1, 2011

Southwest Regional Water Facility (SRWF)	\$6.99 per 1,000 gallons
North Regional Water Facility (NRWF)	\$4.83 per 1,000 gallons
Steeple Run	\$5.87 per 1,000 gallons
Greene Road	\$6.99 per gallons
Glen Ellyn Heights	\$6.99 per 1,000 gallons
York Center	\$5.87 per 1,000 gallons

Source

Water & Sewerage System of DuPage County, Illinois audited financial report as of and for the Year Ended November 30, 2011



DEPARTMENT OF FINANCE
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