

# COMPREHENSIVE ANNUAL FINANCIAL REPORT



## DuPage County, Illinois

For the Fiscal Year Ended November 30, 2012

*Submitted by:*

*Frederic Backfield  
Chief Financial Officer*

**DuPage County, Illinois**

**Comprehensive Annual  
Financial Report**

**For the Fiscal Year Ended November 30, 2012**

**Prepared by the Department of Finance**

**Frederic Backfield, Chief Financial Officer**



## **Introductory Section**

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## **Letter of Transmittal**



**DuPage County**  
**DANIEL J. CRONIN**  
 COUNTY BOARD CHAIRMAN

**FINANCE DEPARTMENT**

<b>CHIEF FINANCIAL OFFICER</b> (630) 407-6100 FAX (630) 407-6102	<b>PURCHASING</b> (630) 407-6200 FAX (630) 407-6201	<b>ACCOUNTS PAYABLE</b> (630) 407-6130	<b>REVENUE</b> (630) 407-6160	<b>BUDGET &amp; COSTS</b> (630) 407-6120	<b>GRANTS</b> (630) 407-6140
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May 28, 2013

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, 2012 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, 2012 are fairly presented in conformity with GAAP. The independent auditor’s report is presented as the first element of the financial section of this report.

The CAFR 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 other officials elected county-wide: 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<sup>rd</sup>s 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.

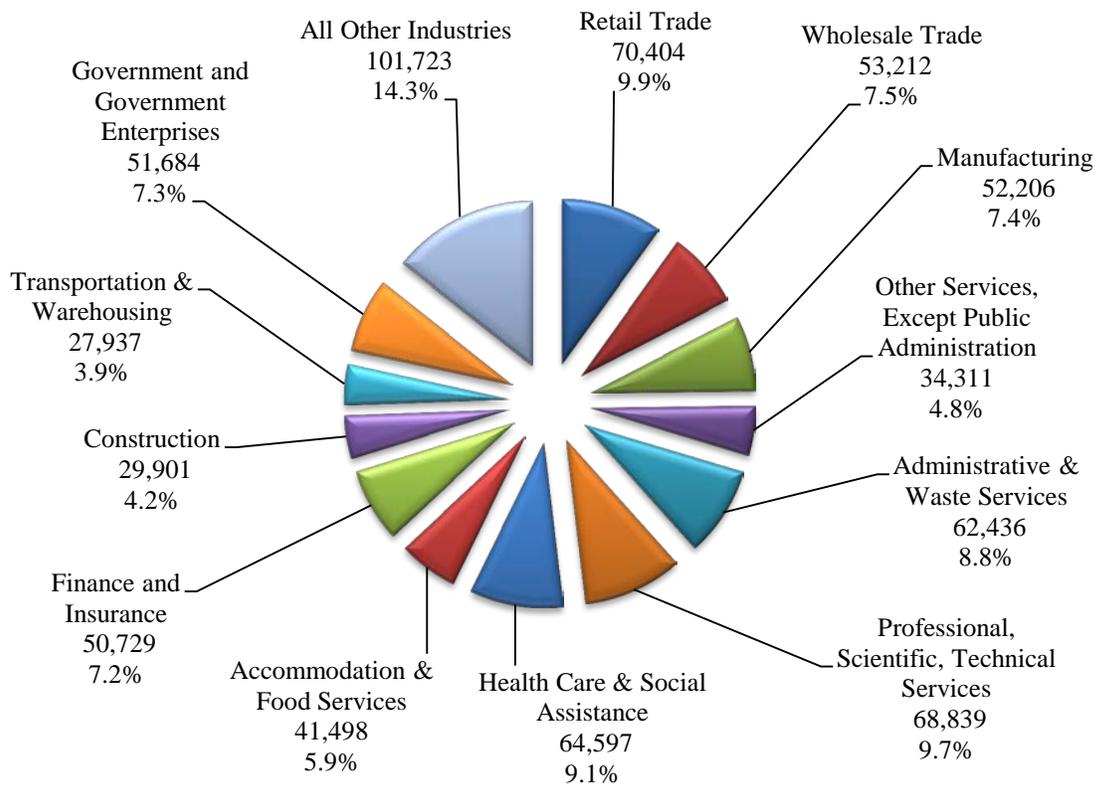
## **THE DUPAGE COUNTY ECONOMY**

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' fifth 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 709,000 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.

On the next page are employment sectors for full and part-time employment in the County by industry and number of jobs. Comparing this data to the same five years ago (2007) shows a shift in jobs to the service sector as Healthcare and Social Assistance, Other Services Except Public Administration, and All Other Industries had gains

in the number of jobs. Job losses in the sectors of Construction, Manufacturing, and Transportation and Warehousing have not returned to pre-recessionary levels. Overall the spread of County employment by sectors remains diverse.

## Employment Sectors (by number of jobs)

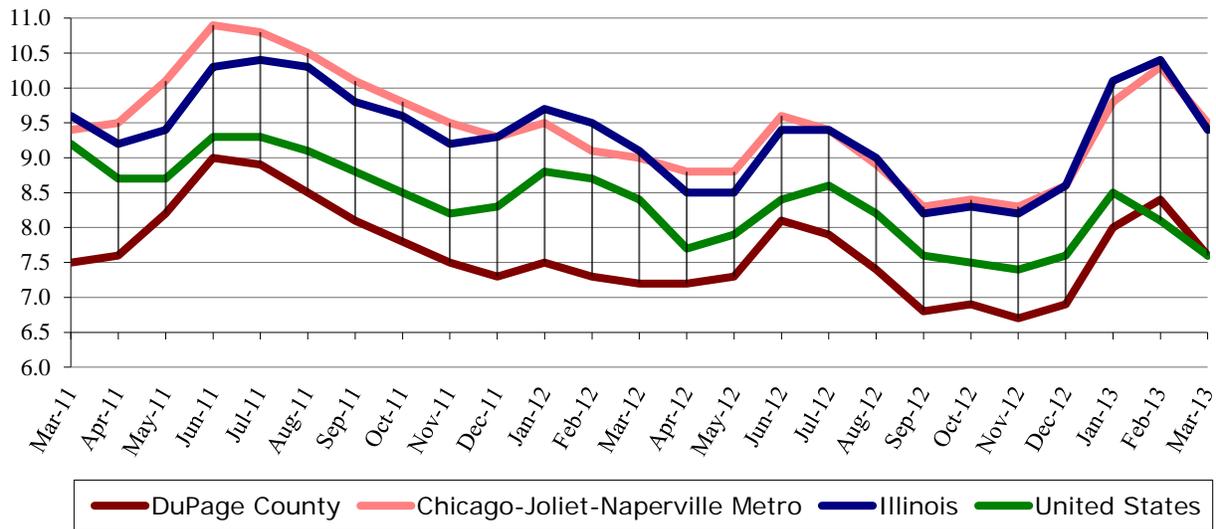


The County has a highly skilled employment pool, reflecting the educational commitment of its residents. Forty-six percent of DuPage’s population 25 years and over has a college or professional degree, compared to a thirty-one percent statewide average. High school graduation rates are ninety-two percent while the statewide average is eighty-seven 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 is a vital economic engine in the Chicago area and within the state as a whole. DuPage County accounted for 9.7 percent of the jobs in the State in 2011, although with an estimated population of 923,222, it comprises only 7.2 percent of Illinois population.

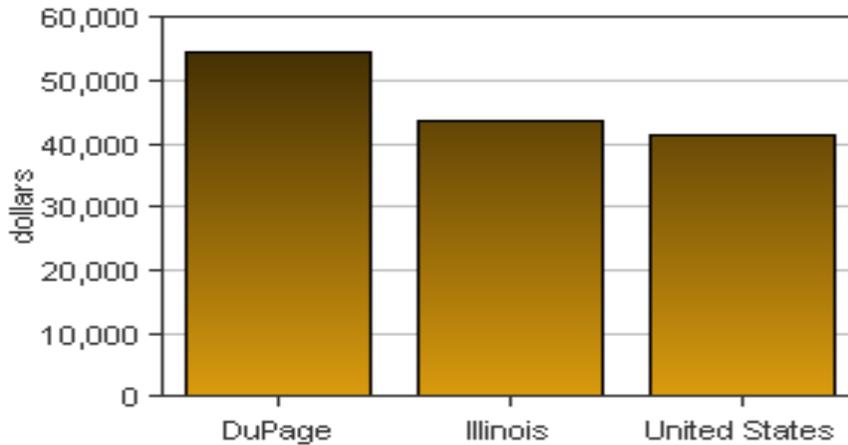
Unemployment in the County has traditionally been below state and national levels and remained so even during the recent recession. In 2012, of the County labor force of 528,233, 38,348 were unemployed, averaging 7.3%, while the average unemployment rate for the State of Illinois was 8.9% and the U.S. rate was 8.1%. Between December 2012 and February 2013, County unemployment unexpectedly rose, peaking at 8.4%, somewhat above the U.S. rate of 8.1%. This increase was consistent with the State of Illinois, neighboring counties, and other metro areas in Illinois. Research has shown that there are no significant employers who have reduced employment in the County or in neighboring counties which would drive the rate up. The Illinois Director of Employment Security has commented that workers who previously gave up their job search are jumping back into the labor force and pushing up the unemployment rate. It should be noted that March's unemployment rates for all areas dropped significantly, and the County and U.S. rates were both 7.6%. The average of ten years' unemployment rates from 2003 – 2012 in DuPage County is 6.0%.

### Unemployment Rates Last 25 Months March 2011 through March 2013



In 2011 DuPage had a per capita personal income (PCPI) of \$54,509. This PCPI ranked 2nd in the state and was 125 percent of the state average, \$43,721, and 131 percent of the national average, \$41,560. In 2011, DuPage County had a total personal income of \$50.3 billion, which ranked 2<sup>nd</sup> in the state and accounted for 8.9 percent of the state's total.

### Per Capita Personal Income, 2011



Per the U.S. Census Bureau, the median household income for DuPage County for 2011 is \$77,598. This is 37% above the State of Illinois amount of \$56,576 and 47% above the U.S. amount of \$52,762.

### Western Access Update

Creation of a western access thoroughfare to O’Hare Airport is a major federal transportation initiative with significant regional economic impact. It is listed as a Major Capital Project in the Chicago Metropolitan Agency for Planning’s GOTO2040 Plan and is also one of twenty six (26) projects nationwide that are listed as a Project of National and Regional Significance (PNRS). In 2011, the Illinois Tollway assumed responsibility for the facility by including it within its \$12 Billion *Move Illinois* capital program. In that program, the Tollway committed to funding \$3.1 Billion of the \$3.4 Billion project cost through the issuance of Tollway Bonds. The facility passed significant Planning and Environmental hurdles with the December 12, 2012 issuance of a “Record of Decision” by the Federal Highway Administration and Federal Aviation Administration which approves the plan for the Elgin O’Hare Western Access (EOWA) Project.

The project as proposed includes completion of a tolled expressway from Gary Avenue on the west to O’Hare Airport on the east and a tolled expressway from I-90 on the north to I-294 on the south running along the west side of the airport and connecting with the Elgin-O’Hare Expressway. Construction of the project involves four phases: 1) Widening of existing Elgin-O’Hare Expressway and conversion 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 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, and facilities for bicycles and pedestrians.

The Tollway has formed a Local Advisory Council comprised of corridor stakeholders that includes DuPage County, Cook County, municipalities, environmental groups, business and property representatives and affected individuals. The Council meets monthly to discuss design and logistical issues related to the construction. Engineering plans are being prepared presently and shared with stakeholders in the corridor. The design and review period is aggressive and the first contracts are expected to be issued later in 2013. Construction is slated to begin this year with completion of all four phases anticipated by 2025.

The overall project, including engineering, construction, and development benefits, is likely to stimulate the regional economy in terms of a \$10 billion increase in Gross Regional Product. On top of this, recent studies have estimated the creation of 65,000 direct and indirect jobs by 2040 due to the EOWA and the western terminal. 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 to significantly reduce delays to commuters and commercial enterprise and, as a consequence, will deliver over \$145 million annually in travel savings.

## **DUPAGE COUNTY GOVERNMENT, BUDGET, AND INITIATIVES**

The FY 2012 budget incorporated several major initiatives to reduce both current and future liabilities. As a result, public services could be maintained without reliance on additional levels of taxation. The County's initial FY 2012 operating and capital budget was \$10.7 million less than the prior year's and was constructed to operate within natural revenue growth projections. The budget reduced full-time headcount by 59, including 13 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, saving an estimated \$6.5 million annually.

The move to reduce or contain long-term compensated absence liabilities was instituted with a modification of the personnel policies that took effect in FY 2012. 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. Employee benefit payouts were \$2.2 million less in 2012 than the prior year. After reaching a high point of \$36.1 million in 2010, the total compensated absence liability for the County has decreased to \$32.1 million at November 30, 2012. State law changes creating a new retirement tier (Tier 2) will also have a favorable long-term impact on pension costs as Tier 2 employees become a greater part of the workforce.

Like most government entities and private businesses, health insurance costs continue to increase and strain financial resources. Beginning in FY 2013, future budgets will begin to increase the employee contribution to health insurance costs from the existing 85/15 plan to an 80/20 share. This adjustment is projected to save an aggregate total of \$7.8 million over the next five years, and \$3 million annually once fully phased in during FY 2017.

In order to more efficiently provide services and apply private-sector principles to County government, DuPage County has partnered with Kane County to house juvenile offenders at per diem rates that are far less. FY 2012's expenditures were nearly \$1.3 million (48%) less than the prior year's. During the year, the County also expanded efforts to control costs through competitive vetting and search for lower cost supplies. In June 2012, the County's procurement ordinance was modified to seek more competition for contracts previously exempted under state law.

In FY 2012, General Fund expenditures were lower than projected in all object categories. Along with stable total revenues that were on track with estimations, a surplus for 2012 was determined. This allowed the County to transfer an additional \$1.1 million to the Stormwater Fund to keep it solvent through the current 5-year outlook period, although the Fund ended the year balanced before the transfer. Furthermore, \$800 thousand was transferred to a new County Infrastructure Fund for transportation, drainage and facilities management purposes.

After the aforementioned transfers, the FY 2012 General Fund fund balance was \$65.8 million. The General Fund unassigned fund balance at year-end was \$64.5 million. This compares to the prior year General Fund fund balance

of \$63.3 million, of which \$61.0 million was unassigned. Growth of the County’s General Fund fund balance has been a consistent feature of the County’s financial performance over the past 9 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. Over the last nine years, the General Fund’s appropriation and expenditure growth has been slightly less than the CPI growth over the same period.

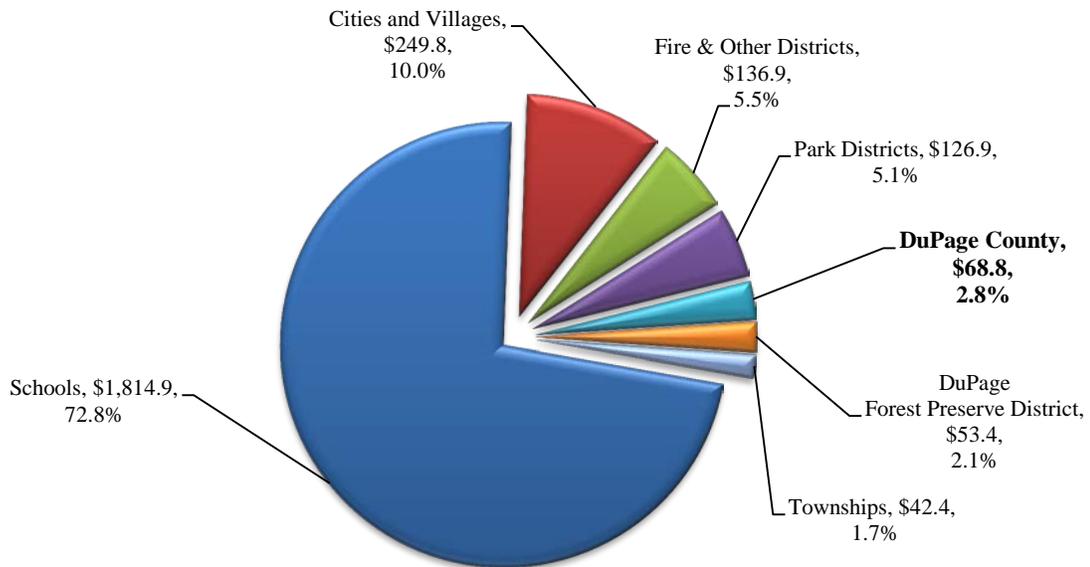
During fiscal year 2012, the County also continued to seek debt service savings by exploring debt refinancing opportunities. In April of 2012, the County issued \$2.445 million of Water and Sewerage Revenue Bonds to pay off remaining principal owed to the DuPage Water Commission. This transaction netted \$300 thousand in outright savings for the County’s Water and Sewerage System. These bonds will be paid off in ten years, two years sooner than the previous DuPage Water Commission repayment structure.

**PROPERTY TAXES**

One of the tenets of the County’s Financial and Budget Policies is to minimize property tax increases. In the last five years, the tax levy increased only once by \$250 thousand. The purpose was to capture the value of an expiring tax increment financing district. The County’s 2011 property tax levy was the same as the prior year with both levies at \$66.6 million. The County’s tax rate for 2011 is 0.1773 per hundred dollars of assessed valuation. Since the Property Tax Extension Limitation Law went into effect in the 1991 levy year, the cumulative savings to DuPage County taxpayers has been about \$1 billion. For the 2012 tax levy, instead of a \$66.6 million levy, the annual levy (not including the bond and interest levy) could have been \$150 million if the County had continuously levied to the maximum amount allowable under the Property Tax Extension Limitation Law.

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 2011 Real Estate Taxes to Local Taxing Bodies for Taxes Collected in Fiscal Year 2012 (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. Investments are usually invested in short-term governmental funds or U.S. Treasuries structured to meet usage requirements.

## 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, 2011. This was the twenty-sixth 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, 2011, marking eight 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, 2011

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.



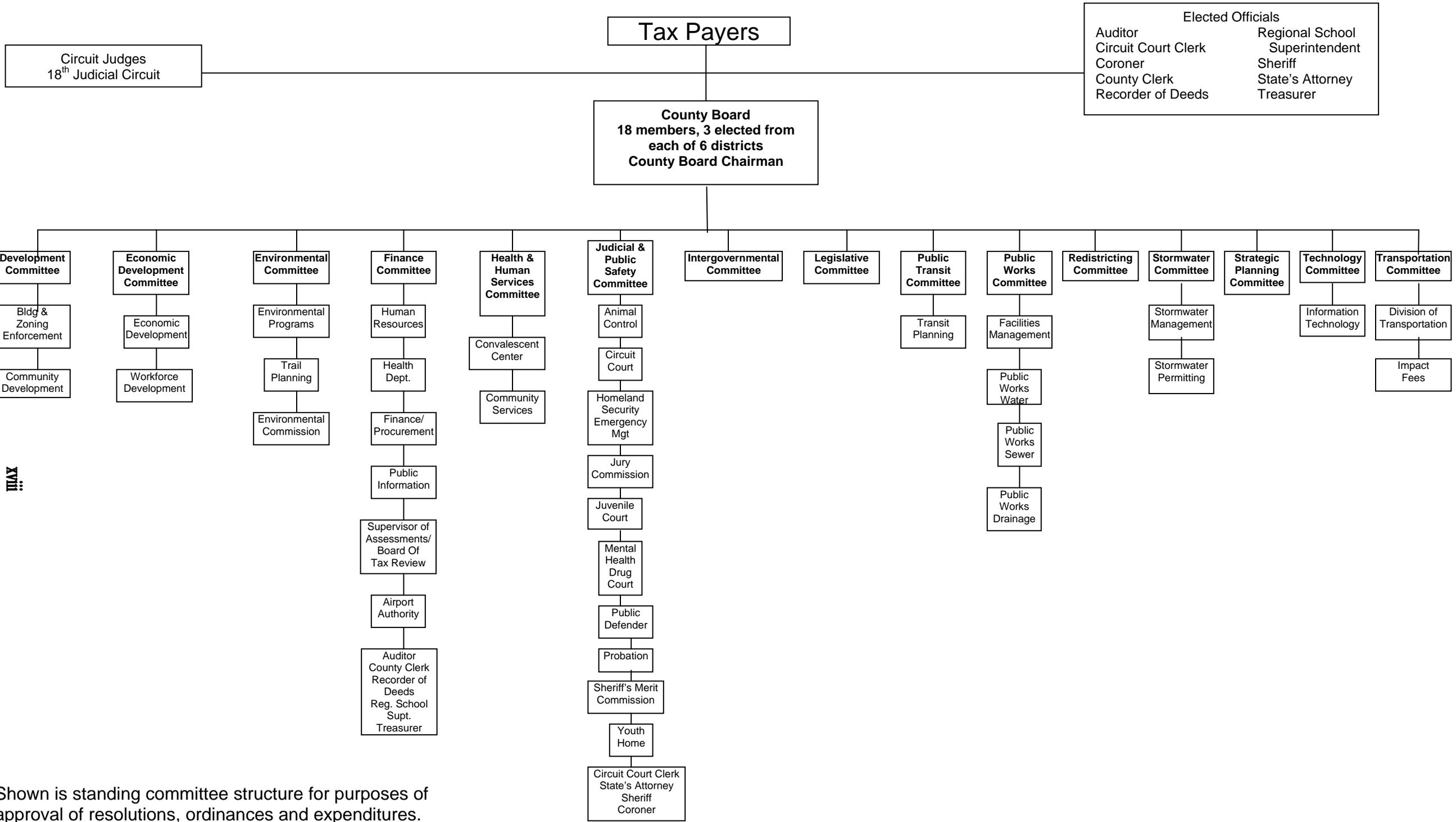
*Christopher P. Morill*

President

*Jeffrey R. Emen*

Executive Director

# DuPage County, Illinois



XVII

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

DU PAGE COUNTY, ILLINOIS  
ELECTED OFFICIALS  
YEAR ENDED NOVEMBER 30, 2012

COUNTY BOARD MEMBERS

DANIEL J. CRONIN, CHAIRMAN

DISTRICT 1

FICHTNER, PAUL  
GONZALEZ, RITA  
PUCHALSKI, DONALD E.

DISTRICT 2

LEDONNE, MICHAEL  
O'SHEA, PATRICK J.  
REDICK, JEFFREY B.

DISTRICT 3

CURRAN, JOHN F.  
KRAJEWSKI, BRIAN J.  
McMAHON, MICHAEL F.

DISTRICT 4

BEDROSSIAN, BILL  
ECKHOFF, GRANT  
McBRIDE, JR

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, 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, 2012 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 Health Department, which consists of one major fund and two aggregate remaining funds and represents 6 percent, 6 percent, and 12 percent, respectively of the assets, net assets, and revenues of governmental activities. 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. The Health Department and Water and Sewerage System Fund 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 governmental and business-type activities and the Health Department and 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, 2012, 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 28, 2013, 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.

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis and other supplementary information be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information, and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion, or provide any assurance on this information, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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 financial information listed as combining and individual fund financial statements and schedules and individual fund statements and schedules in the table of contents are presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplemental information is the responsibility of management and is derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. That information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements, or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections listed in the table of contents were not audited by us and, accordingly, we do not express an opinion thereon.

*Wolf & Company LLP*

Oakbrook Terrace, Illinois  
May 28, 2013



## **Management's Discussion & Analysis**

## DuPage County, Illinois

### Fiscal Year 2012

#### MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

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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 2012 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 nonmajor 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 2012, the total assets (Governmental and Business-type activities) of the County exceeded its liabilities by \$799.5 million (net assets). Of this amount, \$86.0 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 2012 activity resulted in an increase to net assets of \$8.7 million. This increase is due primarily to an improved cash and investments position, coupled with an increase in County capital assets. The capital asset growth has reversed a negative trend and is due to increased capital spending relating to the 2010 bond issue for construction and capital improvements.
- The County's aggregate Governmental funds reported a total fund balance of \$235.1 million, a decrease of \$4.7 million from the prior year. Mild increases in almost all the governmental funds were offset by a negative \$15.7 million drop in fund balance in the 2010 G.O. Alternate Revenue bond project fund. Of the total Governmental funds fund balance, \$2.7 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. \$141.2 million (60%) of fund balance is classified as being restricted for specific uses. \$55.4 million of the restricted fund balance relates to proceeds from bond issues for specific capital projects, and \$29.4 million is restricted for debt service requirements. The remaining aggregate fund balance is restricted for: highway, streets, and bridges maintenance and related construction projects (\$19.0 million), employee benefits (\$6.5 million of County and Health Department IMRF and Social Security fund balances), grant programs (\$1.9 million), wetland mitigation projects (\$15.7 million), judicial programs (\$8.2 million),

health and public safety programs (\$1.7 million) and other miscellaneous programs (\$3.5 million). \$11.1 million (5%) of the aggregate fund balance is committed by the County Board for specific programs such as employee benefits, stormwater operations, and the new County Infrastructure Fund. \$17.4 million (7%) is assigned fund balance for Health Department operations. The remaining fund balance of \$62.7 million (27%) 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 \$64.5 million. This increased by \$3.5 million or 5.7% from the prior year's unassigned fund balance. Total General Fund unassigned fund balance is 48% of total general fund expenditures, and 39% 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 page 6 for the current and preceding fiscal year.

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 7 for the current and preceding fiscal year.

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 nonmajor 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 \$799.5 million as of November 30, 2012.

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: \$23.3 million for debt service, \$19.7 million for highways, streets and bridges, \$11.2 million for grant programs, and \$15.7 million for wetland mitigation. For Business-type activities, \$2.9 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, 2012, the County's total unrestricted net asset balance for both the Governmental and Business-type activities is \$86.0 million.

Below is a condensed version of the Summary of Net Assets as of November 30, 2012 and 2011 for Governmental and Business-type Activities:

	<b>Summary of Net Assets</b>			
	<i>(Primary Government Only)</i>			
	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
<b>Assets</b>				
Current and other assets	\$ 379,735,161	\$ 376,211,640	\$ 20,926,927	\$ 21,810,412
Capital assets	<u>787,200,609</u>	<u>785,749,747</u>	<u>89,250,327</u>	<u>85,656,740</u>
Total Assets	<u>1,166,935,770</u>	<u>1,161,961,387</u>	<u>110,177,254</u>	<u>107,467,152</u>
<b>Liabilities</b>				
Current and other liabilities	114,750,235	104,307,085	3,984,202	2,412,555
Long-term liabilities	<u>337,206,772</u>	<u>351,707,955</u>	<u>21,681,226</u>	<u>20,180,764</u>
Total Liabilities	<u>451,957,007</u>	<u>456,015,040</u>	<u>25,665,428</u>	<u>22,593,319</u>
<b>Net Assets</b>				
Invested in capital assets, net of related debt	538,504,376	535,999,719	75,116,586	74,764,812
Restricted:				
Grant programs	11,214,768	10,772,833		
Employee benefits	6,463,690	8,721,752		
Health and public safety purposes	1,670,406	3,248,436		
Highways, streets and bridges purposes	19,722,610	17,637,507		
Wetland mitigation purposes	15,699,624	15,410,663		
Judicial purposes	8,197,189	7,694,066		
Other purposes	3,478,394	3,648,342		
Capital improvements	7,278,142	7,677,142		
Debt service	23,290,639	23,307,233	2,858,239	2,239,517
Unrestricted	<u>79,458,925</u>	<u>71,828,654</u>	<u>6,537,001</u>	<u>7,869,504</u>
Total Net Assets	<u>\$ 714,978,763</u>	<u>\$ 705,946,347</u>	<u>\$ 84,511,826</u>	<u>\$ 84,873,833</u>

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

	<b>Changes in Net Assets</b>			
	<i>(Primary Government Only)</i>			
	Governmental Activities		Business-Type Activities	
	2012	2011	2012	2011
<b>Revenues</b>				
Program Revenues:				
Charges for services	\$ 80,516,425	\$ 78,443,302	\$ 21,524,777	\$ 19,689,342
Operating grants and contributions	81,724,405	90,643,595		
Capital grants and contributions	18,652,521	21,450,239	142,886	256,528
General Revenues:				
Property taxes	67,581,649	67,667,477		
Sales taxes	86,118,212	82,556,260		
Other taxes	30,105,890	29,584,101		
Unrestricted investment earnings	1,478,027	1,338,517	17,188	49,528
Other revenues	4,772,269	4,997,281		
<b>Total Revenues</b>	<b>370,949,398</b>	<b>376,680,772</b>	<b>21,684,851</b>	<b>19,995,398</b>
<b>Expenses</b>				
General government	87,542,910	83,299,732		
Health and public safety	127,138,340	128,664,640		
Highways, streets and bridges	43,121,555	42,996,381		
Public service	34,267,106	34,692,296		
Judicial	45,854,104	48,591,186		
Public works	6,824,746	11,516,306		
Educational services	837,935	823,067		
Conservation and recreation	1,302,992	460,433		
Interest on long-term debt	15,027,294	16,303,515		
Water and Sewage System			22,046,858	20,973,845
<b>Total Expenses</b>	<b>361,916,982</b>	<b>367,347,556</b>	<b>22,046,858</b>	<b>20,973,845</b>
Change in net assets	9,032,416	9,333,216	(362,007)	(978,447)
Net assets - beginning	705,946,347	696,613,131	84,873,833	85,852,280
Net assets - ending	<u>\$ 714,978,763</u>	<u>\$ 705,946,347</u>	<u>\$ 84,511,826</u>	<u>\$ 84,873,833</u>

## **Governmental Activities**

Governmental activities resulted in an increase of the County's net assets by \$9.0 million. Key elements effecting the change in net assets are as follows:

Overall, revenues of government activities declined by \$5.7 million, or 1.5%, to \$370.9 million in fiscal year 2012. Operating and capital grants and contributions cumulatively declined \$11.7 million, or 10.5% from the prior year. This decline was due to a one-time increase in Medicaid reimbursements to the Convalescent Center in the prior fiscal year, the close of federal grants for public works projects and County energy savings initiatives in fiscal year 2012, and a decline in State funding for health and public safety operating grant programs. General revenues increased \$3.9 million, 2.1% from the prior year, with the majority of that increase due to sales tax revenues up \$3.6 million, or 4.3% from the prior year. The sales tax revenue source is economically driven, and the improvement recognized in fiscal year 2012 correlated directly with the economic recovery experienced during the year. Additionally, the charges for services revenue category increased \$2.1 million or 2.6% over the previous year. This increase is explained by growth in fee-based services delivered through the Convalescent Center, and building permits issued through the Economic Development and Planning Department.

Total governmental activity expenses decreased by \$5.4 million or 1.5%. A \$4.7 million reduction in expenses relates to the Public Works category. This decline was due to the completion of various stormwater drainage intergovernmental projects that were included as expenditures and not capitalized in the prior year. Collectively, the Health and Public Safety, the Highways Streets and Bridges, and the Judicial expense categories declined by \$4.1, or 1.9% from the prior year. This decline is the result of an increase in capital asset additions in each respective category in fiscal year 2012. Offsetting the aforementioned declines in governmental activity expenses was an increase of \$4.2 million, or 5.1% from the prior year in the General Government expense category. The majority of this change is due to increased contractual expenses of employee life and health insurance benefits.

## **Business-Type Activities**

Water and Sewerage System (the "System") revenues for fiscal year 2012 were \$21.6 million with total expenses of \$22.0 million - this resulted in a \$0.4 million net loss for the year. User charges for sewerage service increased 2% due to an overall consumption increase. User charges for water service increased by 26% largely due to an increase of 23% in water rates. These rises combined with cell tower rental income, were major factors in total revenue growing \$1.7 million from the prior year.

An increase in expenses of \$1.0 million was mainly due to pass-through increases which were offset by pass-through revenues. Sans pass-through activity, total expenses grew \$140 thousand; this increase was spread across all expense categories.

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, 2012 the County's Governmental Funds reported a combined fund balance of \$235.1 million. Of this amount, \$2.7 million is classified as nonspendable, \$141.2 million is categorized as restricted, \$11.1 million is classified as committed, \$17.4 million is assigned, and \$62.7 million is considered unassigned fund balance. The different fund balance classifications represent different levels of authorization restricting the use of specific fund balances for 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 \$361.0 million and total expenditures were \$366.3 million. After other financing sources (uses), the Governmental Funds net change in fund balance for the year was a negative \$4.7 million. This drop in fund balance was due primarily to 2010 General Obligation Alternate Revenue Bond Project fund capital expenditures of \$15.7 million.

### **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 2012, the General Fund fund balance was \$65.8 million; the unassigned fund balance was \$64.5 million, or 98% of the total General Fund fund balance. The County has identified \$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 2/3<sup>rd</sup> approval by the County Board is needed to access these funds.

The unassigned fund balance, less the amount set aside for stabilization purposes represents 45% of the General Fund's total expenditures, and 36% of total expenditures plus net transfers out. The General Fund unassigned fund balance increased by \$3.5 million or 6% from the prior year. Revenues of \$168.8 million less expenditures of \$134.0 million resulted in an excess of revenue over expenditures of \$34.8 million prior to transfers out. After total net transfers out of the General Fund to other funds of \$32.3 million, the result was a net increase in the General Fund balance of \$2.5 million.

Revenues in the General Fund for fiscal year 2012 came in 4% higher over the prior year period. This \$6.6 million increase of revenues from the prior year was due to several offsetting factors. General Fund sales tax revenues increased \$3.4 million, or 4% from the prior year. This trend follows increased sales activity throughout the entire year. Intergovernmental revenues provided additional General Fund revenue growth totaling \$0.7 million. The increase in intergovernmental revenues is due primarily to a \$1.0 million increase in income tax revenues remitted to the County from the State of Illinois. Other areas contributing to revenue growth include: Sheriff fees for chancery sales (\$0.9 million); telecommunication fees (\$0.3 million); recordation fees and real estate transfer stamps (\$0.4 million); and miscellaneous revenues of \$0.9 million.

Underperforming revenues include Circuit Court Clerk traffic fees and fines; State's Attorney fees and fines; and penalties on delinquent taxes. Except for the penalties on delinquent taxes, these reductions in revenues are the result of 11,197 less civil and criminal cases filed by the DuPage County Clerk of the 18<sup>th</sup> Circuit Court in 2012 than in the prior year. Since 2008 the total case load handled by the Circuit Court Clerk has fallen by 26%.

Fiscal year 2012 reflected another year of controlled spending as total General Fund expenditures before net transfers out to other funds resulted in only a slight increase of \$2.9 million, or 2.2% from the prior year. Of this total increase, personnel costs increased by \$1.4 million, contractual costs increased by \$0.6 million, and capital outlays increased by \$0.9 million. Helping to offset a 2% cost of living adjustment in fiscal year 2012, General Fund average headcount dropped substantially from the prior year. General Fund transfers out to other funds increased by \$2.9 million from the prior year, mainly attributed to increased subsidies for IMRF, Stormwater, County infrastructure, and a transfer out for the debt service payment of the 2010 General Obligation Alternate Revenue Bonds.

### **Health Department Fund**

The Health Department's main operating fund balance ended the year up \$1.9 million to \$17.7 million. On a budgetary basis (schedule D-3), total revenues showed an increase from the prior year of \$0.3 million to finish the year at \$38.9 million. This was attributed to tax revenue. Although the Health Department's tax levy remained the same in total from the prior year, \$300 thousand was shifted from the from IMRF and Social Security funds to the Health Department's General Fund. In 2012, grant contracts from the State of Illinois were reduced for a third straight year resulting in intergovernmental revenues decreasing \$1.8 million from the prior year. This was offset by an increase in charges for services revenue of \$1.8 million as the result of modifications in the Health Department's billing system.

Total Health Department expenditures of \$36.9 million decreased by \$2.8 million from the prior year. This drop was primarily due to a restructuring of the Behavioral Health service delivery model, which resulted in significant work flow efficiencies that increased service capacity and reduced costs. The two Health Department nonmajor 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 \$1.0 million from the prior year. The main revenue source - County Motor Fuel Taxes - experienced a decrease of \$0.4 million. This tax revenue has been fairly flat for the last several years, averaging just under \$19.0 million. Although charges for services revenue increased by almost \$0.5 million over the prior period, federal and state reimbursements decreased by \$0.8 million. These intergovernmental revenues fluctuate from year to year.

Expenditures dropped \$7.0 million from the prior year. Most of this was attributable to capital outlay expenditures down \$4.6 million. These expenditures will fluctuate from year to year and the activity corresponds to the availability of federal and state revenue reimbursements. Personnel, commodities, and contractual expenditures combined to decrease \$2.4 million from the prior year. Although the budgeted headcount did not change from the prior year, actual headcount was down four in 2012 and benefit payouts were significantly less in the current year. Fiscal year 2012 ended the year with a \$9.7 million fund balance, up \$1.6 million from the prior year.

### **Convalescent Center**

In fiscal year 2012 the Convalescent Center's fund balance decreased \$1.5 million to an ending fund balance of \$1.9 million. Total revenues were down \$2.7 million, although by taking out the effect of a one-time, retroactive Medicaid reimbursement equaling \$5.5 million in fiscal year 2011, Charges for services and State revenue actually increased by roughly \$2.3 million in Fiscal Year 2012. This was due to Medicare, Medicaid, and private pay reimbursement rate increases. Total transfers into the Convalescent Center of \$6.1 million included General Fund transfers of \$5.0 million, about half of which was a direct cash subsidy.

Expenditures were up \$1.4 million from the prior year. Personnel accounted for the majority of this increase by rising 4.3% or \$1 million. Contractual expenditures grew by \$0.6 million due to the implementation of new clinical software.

### **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 2012, \$15.9 million of expenditures were incurred in the project fund in fiscal year 2012, an increase of \$12.1 million from the prior year. Project construction and related expenditures in this fund will continue to be significant in the next few years.

### **Other Non-Major Governmental Funds**

- The Stormwater Drainage Fund had an increase in fund balance of \$1.1 million, resulting in an ending fund balance of \$6.2 million. Total cash transfer subsidies from the General Fund were \$4.1 million with \$1.1 million coming near the end of fiscal year from an unexpected cash surplus in the General Fund. This cash transfer is projected to stabilize the fund over the next several years. Transfers out of the Stormwater Drainage Fund for debt service were almost \$7.4 million. Not including the \$1.1 million late-year subsidy, there was virtually no change in fund balance from last year.

- The IMRF and Social Security Funds ended the year with fund balances of \$2.3 million and \$1.7 million respectively. Social Security Fund expenditures remained consistent with the prior year. The increased 2012 employer contribution rate for IMRF increased the IMRF Fund's total expenditures by \$0.8 million. This represents a 5.8% increase over the prior year. Both the Social Security and IMRF Funds were both aided with subsidies from the General Fund totaling over \$13.8 million.
- The Economic Development and Planning Fund's balance improved by \$1.0 million in fiscal year 2012. The improvement was driven by a surge in the fees, licenses, and permits revenue category as several large building permits were issued for various major construction projects throughout the County. A subsidy transfer from the General Fund of \$0.6 million was \$0.2 million less than the subsidy transfer made in fiscal year 2011. This was due to a one-time transfer of interest earnings from the County Cash Bond Fund in 2011.
- In fiscal year 2012 DuPage County began to house juvenile offenders at the Kane County Youth Detention Center. This shared service model fundamentally restructured the Youth Home Fund's cost structure. As a result, the Youth Home's balance improved by \$0.8 million. At the same time the property taxes levied specifically for the Youth Home decreased \$0.5 million.
- Total expenditures in the Highway Motor Fuel Tax Fund increased by \$2.1 million over the prior year period. This increase relates to increased construction activity on various road infrastructure projects. At the same time, total revenues in the fund declined by \$0.6 million as construction reimbursements from intergovernmental projects declined. Offsetting these factors was a \$1.4 million increase in transfers into the Highway Motor Fuel Tax Fund. The transfers into the fund were from accumulated interest earnings in the 2001 and 2005 Transportation Bonds debt service funds, and the proceeds from a bankruptcy settlement. In total, the Highway Motor Fuel Tax fund balance declined \$0.2 million to \$9.2 million.

### **Proprietary Funds**

The Water and Sewerage System Fund's unrestricted net asset balance at the end of the year amounted to \$6.5 million. Net assets declined \$0.4 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.

The County's Internal Service Funds include the Employee Life/Health Insurance Fund and the Liability Insurance Fund. In total, the internal service funds' net asset balance declined \$1.2 million to end the year with a \$0.3 million deficit. This deficit was the result of increased contractual expenses from rising health insurance costs and liability insurance expenses.

## 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:

	<b>Capital Assets</b> (Net of Depreciation)			
	Governmental Activities		Business-Type Activities	
	2012	2011	2012	2011
Land and construction				
in progress	\$ 310,987,607	\$ 301,912,750	\$ 7,929,550	\$ 4,373,829
Infrastructure	284,461,762	290,531,627	80,519,604	80,557,323
Buildings	169,337,208	168,867,454		
Improvements other than buildings	5,235,950	5,572,478		
Machinery, equipment and vehicles	<u>17,178,082</u>	<u>18,865,438</u>	<u>801,083</u>	<u>725,588</u>
 Total capital assets, net of depreciation	 <u>\$ 787,200,609</u>	 <u>\$ 785,749,747</u>	 <u>\$ 89,250,237</u>	 <u>\$ 85,656,740</u>

During fiscal year 2012, total capital assets for the primary government had a net increase (including additions, decreases, depreciation, and amortization) of \$1.5 million. Every depreciable asset category except for the Buildings category decreased as a result of depreciation expense outpacing capital asset additions. The County is beginning to see asset additions accelerate. In the current year, total governmental activities' construction in progress account balance grew by 152% to \$14.7 million. 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 continues to maintain its tax-exempt "Triple-A" (AAA/Aaa) rating from three investor's services, Moody's, Standard and Poor's and Fitch. As of May 2012, only thirty-nine of the more than three thousand counties in the country have Triple-A ratings from all three bond rating agencies. 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.

With its September 2012 affirmation of a Triple-A rating, Fitch cited key rating drivers such as: a superior socioeconomic profile, deep and diverse local economy along with proximity to Chicago, sound financial performance, and minimal direct debt. Strong financial margins and a healthy General Fund balance were also noted by Fitch.

The County has a statutorily imposed debt limit of 5.75% of its total assessed value. For 2012, the debt limit is \$2.17 billion. County debt pertaining to this limit includes the Limited Tax General Obligation Courthouse Bonds with an outstanding balance of \$47.9 million. This produces a legal debt margin of \$2.12 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, 2012 and 2011:

		<b>Outstanding Long-Term Debt</b>			
		Governmental Activities		Business-Type Activities	
		2012	2011	2012	2011
1)	Special Service Area	\$ 5,640,000	\$ 6,105,000	\$	\$
2)	Limited Tax G.O. Courthouse Bonds	47,865,000	49,170,000		
3)	Jail - Alternate Revenue Source	25,535,000	27,695,000		
4)	Stormwater - Alternate Revenue Source	53,405,000	57,845,000		
5)	Drainage - Alternate Revenue Source	21,120,000	21,940,000		
6)	Motor Fuel Tax - Revenue Bonds	76,460,000	83,095,000		
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	(252,559)	(285,876)	142,143	
9)	Accrued Compensated Absences and Employee Retention	30,531,845	29,956,569	1,575,330	1,538,925
10)	Claims Payable	6,085,131	5,430,585		
11)	Intergovernmental Contract				
12)	Other Post Employment Benefits	91,749	110,645	2,838	3,176
13)	Net Pension Obligation	3,675,606	3,596,032	124,154	124,154
14)	Water and Sewer - Revenue Bonds			15,395,000	13,790,000
15)	DuPage Water Commission				2,601,895
16)	IEPA Construction Loan Water/Sewer			4,441,761	2,122,614
		<u>\$ 337,206,772</u>	<u>\$ 351,707,955</u>	<u>\$ 21,681,226</u>	<u>\$ 20,180,764</u>

For governmental activities, the County's total bonded debt outstanding has decreased from \$312.9 million in fiscal year 2011 to \$297.1 million in fiscal year 2012 – a \$15.8 million decrease. The bulk of the principal reduction is for the Motor Fuel Tax Revenue bonds, Stormwater project bonds, and Jail project bonds. The combined non-bonded long-term debt items were fairly flat from the prior year.

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%.

For business-type activities, the County's Water and Sewerage System (the System) issued Water and Sewerage Revenue bonds in the amount of \$2.4 million to refinance the debt owed to the DuPage Water Commission. This garnered an overall savings of \$300 thousand and cut the payment schedule from twelve to ten years. The System also entered into a loan agreement with the Illinois Environmental Protection Agency for the construction of the York Township water system and water tower.

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 major goal of the County's 2013 budget is to continue to maintain service levels in a manner that will be financially stable in both the short and long term, without sacrificing quality. Revenue supporting the budget is predicated on natural revenue growth, without resorting to increasing property taxes. To meet these goals, the County continues to focus on reducing costs via improved efficiencies, outsourcing where appropriate and feasible, and consolidating or sharing services. The County's initial 2013 base operational and capital budget of \$432.6 million is \$9.4 million less than the final 2012 operational and capital budget. Full time headcount was reduced eight in the Sheriff's department, with an expectation of increased managerial efficiency. During the first quarter of 2013, full time headcount was further reduced by nine, primarily as a result of outsourcing County Security. Over the last two budget cycles the County has reduced non-grant funded budgeted full time headcount by more than fifty.

Effective February 2012, the County outsourced day to day operations of juvenile detention to Kane County. This has been most successful, resulting in a \$1.3 million reduction of operational costs, and corresponding improvement in the Youth Home fund balance. During 2012, the County Information Technology department engaged the County's Election Commission to consolidate technology services, a move estimated to save \$600 thousand over a three year period. Similarly, the Board also began utilizing the County's Procurement Division for election related services and equipment, resulting in savings of at least \$100 thousand during the recent election cycles. The County continues to look for ways to consolidate and save the taxpayer money. The Chairman's ACT (Accountability, Consolidation, and Transparency) Initiative is a broad range action plan that has been exploring function consolidation and service sharing not only within County government proper, but among various units of local government.

FY2013 continues the capital build out utilizing the \$66.3 million of proceeds from bonds issued in late 2010. Construction picked up during 2012, and is moving at a brisk pace in 2013. Several campus projects are slated for completion in 2013 or early 2014.

Through April 2013, General Fund spending, which makes up the core of operational spending, is running 3.1% under projections. No major spending pressures have surfaced. General Fund income to date is 1.6% over projected levels. Gross sales tax revenues are running 4.5% ahead of the same period last year, and ahead of the 3.0% growth rate used to develop the 2013 budget. Income tax distributions from the State are at a steady, predictable pace – a major improvement over recent years. Through April 2013, revenue reflecting the local real estate and housing situation are doing very well, with real estate transactions improving 30% compared to the prior year period. Circuit Court Clerk revenues continue to reflect a drop in the volume of traffic citations, but this has been more than offset by revenue strength in other areas. Local Gas and Motor Fuel taxes are 2.1% under the same period as last year, but are projected to be flat over the course of 2013.

The County's major fiscal concern is that legislative changes enacted by the General Assembly could materially affect revenue – especially income tax revenue sharing – as well as adding unfunded mandates that the County will have to absorb.

### **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](http://www.dupageco.org/finance).



## **Basic Financial Statements**

DUPAGE COUNTY, ILLINOIS

A-1

STATEMENT OF NET ASSETS

November 30, 2012

ASSETS	PRIMARY GOVERNMENT			COMPONENT UNITS	
	Governmental Activities	Business-Type Activities	Total	ETSB	Airport Authority
Cash					
Demand deposits	\$ 110,789,454	7,833,463	118,622,917	23,442,182	8,829,928
Certificates of deposit	31,750,305		31,750,305		
Investments	46,629,334		46,629,334		
Receivables					
Taxes	68,587,838		68,587,838		6,066,441
Interest	161,755		161,755		
Accounts, net allowance for doubtful accounts	12,185,141	4,540,140	16,725,281		961,955
Other	314,412	135,330	449,742	934,818	
Due from Federal, State and other governmental units	49,940,058		49,940,058	2,046,359	
Internal balance	624,022	(624,022)			
Inventory	534,484		534,484		286,852
Other assets	261,692	3,156,225	3,417,917	152,564	1,195,669
Deferred charges	3,120,540		3,120,540		
Restricted cash and investments					
Demand deposits	28,099,147	5,885,791	33,984,938		18,646,118
Investments	26,736,979		26,736,979		
Capital assets (net of accumulated depreciation)					
Land and construction in progress	310,987,607	7,929,550	318,917,157		71,202,819
Infrastructure	284,461,762	80,519,693	364,981,455		19,270,878
Software					109,640
Buildings	169,337,208		169,337,208		36,917,179
Improvements other than buildings	5,235,950		5,235,950		16,198,437
Machinery and equipment	17,178,082	801,084	17,979,166	25,279,863	3,846,042
Total capital assets	787,200,609	89,250,327	876,450,936	25,279,863	147,544,995
Total assets	1,166,935,770	110,177,254	1,277,113,024	51,855,786	183,531,958

DUPAGE COUNTY, ILLINOIS

A-1

STATEMENT OF NET ASSETS (CONT.)

November 30, 2012

	PRIMARY GOVERNMENT			COMPONENT UNITS	
	Governmental Activities	Business-Type Activities	Total	ETSB	Airport Authority Total
<b>LIABILITIES</b>					
Accounts payable	\$ 21,651,293	1,851,556	23,502,849	6,753,190	1,243,661
Accrued payroll	3,926,461	175,851	4,102,312	5,934	994,713
Due to Federal, State and other governmental units	9,779,295		9,779,295		
Accrued interest payable	6,104,275	255,526	6,359,801		
Unearned revenue	66,916,819		66,916,819		8,637,719
Retainage payable	759,217		759,217		
Other liabilities	5,612,875	1,701,269	7,314,144		254,285
Noncurrent liabilities					
Bonds due within one year	16,595,000	1,105,000	17,700,000		
Bonds due in more than one year	280,227,441	14,432,143	294,659,584		
Other due within one year	11,231,505	866,590	12,098,095	5,381	
Other due in more than one year	29,152,826	5,277,493	34,430,319	12,555	
<b>Total liabilities</b>	<b>451,957,007</b>	<b>25,665,428</b>	<b>477,622,435</b>	<b>6,777,060</b>	<b>11,130,378</b>
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt	538,504,376	75,116,586	613,620,962	25,279,863	147,544,995
Restricted for:					
Grant programs	11,214,768		11,214,768		
Employee benefits	6,463,690		6,463,690		
Health and public safety purposes	1,670,406		1,670,406	12,912,298	
Highways, streets and bridges purposes	19,722,610		19,722,610		
Wetland mitigation purposes	15,699,624		15,699,624		
Judicial purposes	8,197,189		8,197,189		
Other purposes	3,478,394		3,478,394		
Capital improvements	7,278,142		7,278,142		
Debt service	23,290,639	2,858,239	26,148,878		
Aeronautical purposes					2,772,000
Unrestricted	79,458,925	6,537,001	85,995,926	6,886,565	22,084,585
<b>Total net assets</b>	<b>\$ 714,978,763</b>	<b>84,511,826</b>	<b>799,490,589</b>	<b>45,078,726</b>	<b>172,401,580</b>

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, 2012

<u>Functions/Programs</u>	<u>Expenses</u>	<u>PROGRAM REVENUES</u>		
		<u>Charges for Service</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>Primary Government</b>				
Governmental Activities				
General government	\$ 87,542,910	18,857,949	745,068	2,299,782
Health and public safety	127,138,340	23,761,447	36,053,009	949,717
Highways, streets and bridges	43,121,555	766,972	15,289,960	13,998,691
Public service	34,267,106	3,406,903	25,613,551	195,834
Judicial	45,854,104	32,780,133	3,531,687	
Public works	6,824,746	943,021	491,130	
Educational services	837,935			
Conservation and recreation	1,302,992			1,208,497
Interest on long-term debt	15,027,294			
Total Governmental Activities	361,916,982	80,516,425	81,724,405	18,652,521
Business-Type Activities				
Water and Sewerage System	22,046,858	21,524,777		142,886
Total Primary Government	\$ 383,963,840	102,041,202	81,724,405	18,795,407
<b>Component Units</b>				
DuPage County ETSB	\$ 10,348,428			2,444,738
DuPage Airport Authority	28,339,400	19,888,453		393,682
Total Component Units	\$ 38,687,828	19,888,453	-	2,838,420
General revenues				
Taxes - property				
Taxes - sales				
Taxes - local gasoline				
Taxes - income				
Taxes - personal property replacement				
Unrestricted investment earnings				
Gain on disposal of assets				
Miscellaneous				
Total general revenues				
Change in net assets				
Net assets - beginning				
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.

<b>NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS</b>				
<b>PRIMARY GOVERNMENT</b>			<b>COMPONENT UNITS</b>	
Governmental Activities	Business-Type Activities	Total	ETSB	Airport Authority
(65,640,111)		(65,640,111)		
(66,374,167)		(66,374,167)		
(13,065,932)		(13,065,932)		
(5,050,818)		(5,050,818)		
(9,542,284)		(9,542,284)		
(5,390,595)		(5,390,595)		
(837,935)		(837,935)		
(94,495)		(94,495)		
(15,027,294)		(15,027,294)		
(181,023,631)	-	(181,023,631)	-	-
	(379,195)	(379,195)		
(181,023,631)	(379,195)	(181,402,826)	-	-
			(7,903,690)	(8,057,265)
			(7,903,690)	(8,057,265)
67,581,649		67,581,649		6,091,692
86,118,212		86,118,212		
18,164,949		18,164,949	8,523,014	
9,384,365		9,384,365		
2,556,576		2,556,576		
1,478,027	17,188	1,495,215	10,871	28,458
4,772,269		4,772,269	152,506	4,324,243
190,056,047	17,188	190,073,235	8,686,391	217,933
9,032,416	(362,007)	8,670,409	782,701	10,662,326
705,946,347	84,873,833	790,820,180	44,296,025	2,605,061
714,978,763	84,511,826	799,490,589	45,078,726	169,796,519
				172,401,580

## BALANCE SHEET

GOVERNMENTAL FUNDS  
November 30, 2012

	General	Health Department	Local Gasoline Tax	Convalescent Center	2010 GO Alt Revenue Bond Projects	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>							
Cash							
Demand deposits	\$ 30,612,310	15,697,186	6,061,393	1,596,511		54,546,355	108,513,755
Certificates of deposit	15,350,305		1,425,000			12,075,000	28,850,305
Investments	10,212,771		2,390,481	774,406		32,918,739	46,296,397
Receivables							
Taxes	23,457,141	13,468,482				28,620,992	65,546,615
Interest	27,227		7,790		68,238	57,415	160,670
Accounts, net of allowance for doubtful accounts		6,563,717		5,621,424			12,185,141
Other	309,041					5,371	314,412
Due from Federal, State and other governmental units	25,584,684	6,277,099	3,856,814			14,221,461	49,940,058
Due from other funds	6,648,562	123,931	304,285	14,321		5,809,728	12,900,827
Advances receivable from other funds	1,335,405		4,814	165		851,396	2,191,780
Inventory		173,343		361,141			534,484
Other assets	242,475	16,965					259,440
Restricted cash and investments							
Demand deposits					28,099,147		28,099,147
Investments					26,736,979		26,736,979
Total assets	\$ 113,779,921	42,320,723	14,050,577	8,367,968	54,904,364	149,106,457	382,530,010
<b>LIABILITIES</b>							
Accounts payable	\$ 5,704,994	1,723,822	1,633,788	1,340,115	4,324,321	6,521,275	21,248,315
Accrued payroll	2,187,817	490,512	116,958	307,097		362,680	3,465,064
Deferred revenue	31,445,535	22,075,015	724,811			36,748,814	90,994,175
Retainage payable	158,811		39,324		443,702	117,380	759,217
Compensated absences	345,962		26,160			89,275	461,397
Due to Federal, State and other governmental units	486,539		639,913	2,404,370	3,225,501	2,888,764	9,645,087
Due to other funds	2,975,625		523,241	2,453,536		6,806,553	12,758,955
Advances payable to other funds						2,451,333	2,451,333
Other liabilities	4,668,236	330,471	614,168				5,612,875
Total liabilities	47,973,519	24,619,820	4,318,363	6,505,118	7,993,524	55,986,074	147,396,418
<b>FUND BALANCES</b>							
Nonspendable for							
Prepaid expenditures		16,965					16,965
Inventory		173,343		361,141			534,484
Advances receivable from other funds	1,335,405		4,814	165		851,396	2,191,780
Restricted for							
Grant programs		155,637				1,788,609	1,944,246
Employee benefits						6,463,690	6,463,690
Health and public safety purposes				1,501,544		168,862	1,670,406
Highways, streets and bridges purposes			9,727,400			9,270,399	18,997,799
Wetland mitigation purposes						15,699,624	15,699,624
Judicial purposes						8,197,189	8,197,189
Other purposes						3,473,620	3,473,620
Capital improvements					46,910,840	8,493,510	55,404,350
Debt service						29,394,914	29,394,914
Committed for							
Capital purposes	8,461					800,000	808,461
Other purposes						6,795,342	6,795,342
Employee benefits						3,446,755	3,446,755
Assigned for							
Public health purposes		17,354,958					17,354,958
Unassigned	64,462,536					(1,723,527)	62,739,009
Total fund balances	65,806,402	17,700,903	9,732,214	1,862,850	46,910,840	93,120,383	235,133,592
Total liabilities and fund balances	\$ 113,779,921	42,320,723	14,050,577	8,367,968	54,904,364	149,106,457	382,530,010

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, 2012

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Total fund balance per Governmental Funds Balance Sheet	\$ 235,133,592
Amounts reported for governmental activities in the Statement of Net Assets are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	787,200,609
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not payable in the funds.	(297,075,000)
Interest on general obligation debt is recognized when paid in the funds, but accrued in the Statement of Net Assets.	(6,104,275)
Internal service fund assets and liabilities are included in the governmental activities in the Statement of Net Assets.	(327,418)
Revenues in the Statement of Activities which do not provide current financial resources are deferred in the funds' statements.	27,077,356
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.	3,373,099
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>(34,299,200)</u>
Net assets of governmental activities	<u>\$ 714,978,763</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, 2012

	General	Health Department	Local Gasoline Tax	Convalescent Center	2010 GO Alt Revenue Bond Projects	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>							
Taxes							
Property	\$ 23,072,241	13,307,448				28,558,873	64,938,562
Sales	83,794,274					1,508,962	85,303,236
Other			18,882,265				18,882,265
Fees, licenses and permits	9,961,679		498,002			11,787,671	22,247,352
Intergovernmental	16,595,575	12,236,627	1,237,785	21,241,266		49,798,800	101,110,053
Charges for services	1,500,528	13,395,630	1,626,911	7,822,131		310,600	24,655,800
Court fees and fines	30,441,929					6,707,828	37,149,757
Investment income	851,782	8,856	52,007	8,713	221,746	334,923	1,478,027
Insurance reimbursement	145,971						145,971
Miscellaneous	2,411,957	287,382	380,149	15,450		2,007,353	5,102,291
<b>Total revenues</b>	<b>168,775,936</b>	<b>39,235,943</b>	<b>22,677,119</b>	<b>29,087,560</b>	<b>221,746</b>	<b>101,015,010</b>	<b>361,013,314</b>
<b>Expenditures</b>							
Current							
General government	48,139,415				1,195,300	27,082,078	76,416,793
Health and public safety	43,347,469	35,588,049		36,315,237		6,057,624	121,308,379
Highways, streets and bridges			16,486,237		1,674,504	2,972,219	21,132,960
Public services	4,611,317					28,815,358	33,426,675
Judicial	33,331,825					9,736,310	43,068,135
Conservation and recreation						194,277	194,277
Public works	389,070					4,886,906	5,275,976
Educational services	850,760						850,760
Debt service							
Principal						15,825,000	15,825,000
Interest						15,404,545	15,404,545
Fiscal agent fees						3,750	3,750
Capital outlay	3,355,965	1,745,129	4,580,394	337,173	13,060,560	10,303,135	33,382,356
<b>Total expenditures</b>	<b>134,025,821</b>	<b>37,333,178</b>	<b>21,066,631</b>	<b>36,652,410</b>	<b>15,930,364</b>	<b>121,281,202</b>	<b>366,289,606</b>
Excess (deficiency) of revenues over expenditures	34,750,115	1,902,765	1,610,488	(7,564,850)	(15,708,618)	(20,266,192)	(5,276,292)
Other financing sources (uses)							
Transfers in	48,060			6,094,119		36,125,129	42,267,308
Transfers out	(32,309,186)					(9,357,401)	(41,666,587)
<b>Total other financing     sources (uses)</b>	<b>(32,261,126)</b>	<b>-</b>	<b>-</b>	<b>6,094,119</b>	<b>-</b>	<b>26,767,728</b>	<b>600,721</b>
Net change in fund balance	2,488,989	1,902,765	1,610,488	(1,470,731)	(15,708,618)	6,501,536	(4,675,571)
Fund balance							
December 1	63,317,413	15,798,138	8,121,726	3,333,581	62,619,458	86,618,847	239,809,163
November 30	\$ 65,806,402	17,700,903	9,732,214	1,862,850	46,910,840	93,120,383	235,133,592

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, 2012

Net change in fund balance - total governmental funds	\$ (4,675,571)
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 capital asset additions (\$34,149,635) exceeded depreciation (\$31,031,753) in the current period.	3,117,882
Governmental funds report proceeds from the sale of fixed assets while governmental activities report gains and losses on sales of fixed assets. This is the amount of undepreciated basis in the disposed assets.	(1,667,020)
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.	(1,628,523)
The repayment of the principal of long-term debt consumes the current financial resources of the governmental funds. This amount is reported as an expenditure in the governmental funds when due but as a reduction of principal outstanding in the Statement of Net Assets.	15,825,000
Certain items relating to debt issuance, including discounts, premiums, issuance costs and the difference of payments to escrow agents compared to principal retired, are reported as current transactions in the governmental funds. In the Statement of Activities, these amounts are deferred and amortized over the life of the debt. This amount is the net difference in the treatment of these items.	(455,026)
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.	377,251
Non-current accrued compensated absences, employee retention obligations, and other post-employment benefits do not require the use of current assets and, therefore, are not reported in the governmental funds.	(635,954)
Internal service funds are used by management to charge costs to other funds but are not included in the governmental funds.	<u>(1,225,623)</u>
Change in net assets of governmental activities	<u><u>\$ 9,032,416</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.

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

## GENERAL FUND

For the Year Ended November 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 105,750,333	105,750,333	106,866,515	1,116,182
Intergovernmental	15,761,902	15,761,902	16,595,575	833,673
Court fees, fines and forfeitures	33,972,682	33,972,682	30,441,929	(3,530,753)
Fees, licenses and permits	9,023,159	9,023,159	9,961,679	938,520
Charges for services	1,129,923	1,129,923	1,500,528	370,605
Investment income	1,005,503	1,005,503	851,782	(153,721)
Miscellaneous	2,536,313	2,536,313	2,411,957	(124,356)
Insurance reimbursement	127,650	127,650	145,971	18,321
Total revenues	<u>169,307,465</u>	<u>169,307,465</u>	<u>168,775,936</u>	<u>(531,529)</u>
Expenditures				
Current				
General government	54,015,553	54,015,553	48,139,415	5,876,138
Health and public safety	43,411,279	43,411,279	43,347,469	63,810
Public services	4,747,041	4,747,041	4,611,317	135,724
Judicial	34,021,381	34,021,381	33,331,825	689,556
Educational services	848,618	848,618	850,760	(2,142)
Public works	412,800	412,800	389,070	23,730
Total current expenditures	<u>137,456,672</u>	<u>137,456,672</u>	<u>130,669,856</u>	<u>6,786,816</u>
Capital outlay	<u>3,616,998</u>	<u>3,616,998</u>	<u>3,355,965</u>	<u>261,033</u>
Total expenditures	<u>141,073,670</u>	<u>141,073,670</u>	<u>134,025,821</u>	<u>7,047,849</u>
Excess of revenues over expenditures	<u>28,233,795</u>	<u>28,233,795</u>	<u>34,750,115</u>	<u>6,516,320</u>
Other financing sources (uses)				
Transfers in				
Debt Service				
2005 Transportation Revenue Refunding Bonds			48,060	48,060
Transfers out				
Special Revenues				
Stormwater Drainage	(3,000,000)	(4,100,000)	(4,100,000)	
Economic Development	(558,500)	(558,500)	(558,500)	
IMRF	(10,529,652)	(10,529,652)	(10,354,652)	175,000
Social Security	(3,647,500)	(3,647,500)	(3,405,833)	241,667
Convalescent Center				
Cash transfer subsidy	(2,400,000)	(2,400,000)	(2,400,000)	
Indirect cost subsidy			(2,593,398)	(2,593,398)
Capital Projects				
Children's Center Facility Construction	(300,000)	(300,000)	(300,000)	
County Infrastructure		(800,000)	(800,000)	
Debt Service				
2010 General Obligation A and B	(3,611,803)	(3,611,803)	(3,611,803)	
Jail Expansion Project				
1993 General Obligation Bonds				
(Alt. Rev. Source) - Jail Project	(1,302,840)	(1,302,840)	(1,302,500)	340
2002 General Obligation Bonds				
(Alt. Rev. Source) - Jail Project	(2,383,500)	(2,383,500)	(2,382,500)	1,000
Internal Service				
Liability insurance	(500,000)	(500,000)	(500,000)	
Total other financing sources (uses)	<u>(28,233,795)</u>	<u>(30,133,795)</u>	<u>(32,261,126)</u>	<u>(2,127,331)</u>
Net change in fund balance	-	(1,900,000)	2,488,989	4,388,989
Fund balance				
December 1	<u>63,317,413</u>	<u>63,317,413</u>	<u>63,317,413</u>	
November 30	<u>\$ 63,317,413</u>	<u>61,417,413</u>	<u>65,806,402</u>	<u>4,388,989</u>

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

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

HEALTH DEPARTMENT FUND  
For the Year Ended November 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 13,228,378	13,228,376	13,307,448	79,072
Intergovernmental	12,112,826	12,332,206	11,893,742	(438,464)
Charges for services	14,235,593	14,355,593	13,395,630	(959,963)
Investment income	9,075	9,075	8,856	(219)
Miscellaneous	304,300	304,300	287,382	(16,918)
Total revenues	<u>39,890,172</u>	<u>40,229,550</u>	<u>38,893,058</u>	<u>(1,336,492)</u>
Expenditures				
Current				
Health and public safety	38,016,458	38,513,437	35,144,675	3,368,762
Capital outlay	2,218,809	2,061,210	1,745,129	316,081
Total expenditures	<u>40,235,267</u>	<u>40,574,647</u>	<u>36,889,804</u>	<u>3,684,843</u>
Excess (deficiency) of revenues over expenditures	<u>(345,095)</u>	<u>(345,097)</u>	<u>2,003,254</u>	<u>2,348,351</u>
Other financing sources (uses)				
Anticipated grants sources	2,750,000	2,410,620		(2,410,620)
Anticipated grants uses	<u>(2,750,000)</u>	<u>(2,410,620)</u>		<u>2,410,620</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance - budgetary basis	<u>\$ (345,095)</u>	<u>(345,097)</u>	<u>2,003,254</u>	<u>2,348,351</u>
Net change - budget to GAAP adjustment			<u>(100,489)</u>	
Net change in fund balance - GAAP basis			<u>1,902,765</u>	
Fund balance				
December 1			<u>15,798,138</u>	
November 30			<u>17,700,903</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

LOCAL GASOLINE TAX FUND  
For the Year Ended November 30, 2012

	Original/Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Taxes	\$ 19,000,000	18,882,265	(117,735)
Fees, licenses and permits	435,000	498,002	63,002
Intergovernmental	1,237,194	1,237,785	591
Charges for services	1,840,000	1,626,911	(213,089)
Investment income	100,000	52,007	(47,993)
Miscellaneous	335,000	380,149	45,149
Total revenues	22,947,194	22,677,119	(270,075)
Expenditures			
Current			
Highway, streets and bridges	22,034,951	16,486,237	5,548,714
Capital outlay	13,926,912	4,580,394	9,346,518
Total expenditures	35,961,863	21,066,631	14,895,232
Excess (deficiency) of revenues over expenditures	(13,014,669)	1,610,488	14,625,157
Other financing sources			
Proceeds from sale of assets	50,000		(50,000)
Net change in fund balance	(12,964,669)	1,610,488	14,575,157
Fund balance			
December 1	8,121,726	8,121,726	
November 30	\$ (4,842,943)	9,732,214	14,575,157

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

CONVALESCENT CENTER  
For the Year Ended November 30, 2012

	Original/Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 30,903,558	21,241,266	(9,662,292)
Charges for services	7,069,962	7,822,131	752,169
Investment income	1,500	8,713	7,213
Miscellaneous	20,000	15,450	(4,550)
<b>Total revenues</b>	<b>37,995,020</b>	<b>29,087,560</b>	<b>(8,907,460)</b>
<b>Expenditures</b>			
Current			
Health and public safety	33,878,101	36,315,237	(2,437,136)
Capital outlay	1,248,406	337,173	911,233
<b>Total expenditures</b>	<b>35,126,507</b>	<b>36,652,410</b>	<b>(1,525,903)</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>2,868,513</b>	<b>(7,564,850)</b>	<b>(10,433,363)</b>
<b>Other financing sources</b>			
Transfers in			
General Fund	2,400,000	4,993,398	2,593,398
Internal Service		1,100,721	1,100,721
Proceeds from sale of assets	3,000		(3,000)
<b>Total other financing sources</b>	<b>2,403,000</b>	<b>6,094,119</b>	<b>3,691,119</b>
<b>Net change in fund balance</b>	<b>5,271,513</b>	<b>(1,470,731)</b>	<b>(6,742,244)</b>
<b>Fund balance</b>			
December 1	3,333,581	3,333,581	
November 30	\$ 8,605,094	1,862,850	(6,742,244)

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, 2012

	<u>Business-Type Activities</u>	<u>Governmental Activities</u>
	Water and Sewerage System	Internal Service Funds
<b>ASSETS</b>		
Current assets		
Cash		
Demand deposits	\$ 7,833,463	2,275,699
Certificates of deposit		2,900,000
Investments		332,937
Receivables		
Taxes		3,041,223
Interest		1,085
Accounts, net of allowance for doubtful accounts	4,540,140	
Other	135,330	
Due from other funds	336,164	492,466
Other		2,252
	<u>12,845,097</u>	<u>9,045,662</u>
Total current assets		
Noncurrent Assets		
Capital assets		
Land and improvements	1,532,945	
Sewer system	155,436,050	
Water system	21,397,011	
Equipment	4,025,505	
Construction in progress	6,396,605	
	<u>188,788,116</u>	-
Accumulated depreciation	99,537,789	
	<u>89,250,327</u>	-
Total capital assets, net		
Other assets		
Advances receivable from other funds		259,553
Water Commission buy in	3,397,959	
Water Commission meter station	566,561	
Accumulated amortization	(1,120,806)	
Due from Special Service Area	83,088	
Unamortized bond issuance expense	229,423	
Restricted cash		
Demand deposits	5,885,791	
	<u>9,042,016</u>	<u>259,553</u>
Total other assets		
	<u>98,292,343</u>	<u>259,553</u>
Total noncurrent assets		
	<u>111,137,440</u>	<u>9,305,215</u>
Total assets		

STATEMENT OF NET ASSETS (CONT.)

PROPRIETARY FUNDS

November 30, 2012

	<u>Business-Type Activities</u>	<u>Governmental Activities</u>
	Water and Sewerage System	Internal Service Funds
<b>LIABILITIES</b>		
Current liabilities		
Accounts payable	\$ 1,851,556	402,978
Accrued payroll	175,851	
Accrued interest payable	255,526	
Accrued compensated absences - current	215,162	
Due to Federal, State, and other governmental units		134,208
Due to other funds	960,186	10,316
Unearned revenue		3,000,000
Current maturities of revenue bonds payable	1,105,000	
Current maturities of IEPA construction loan	651,428	
Claims payable		5,200,528
Other liabilities	1,701,269	
Total current liabilities	<u>6,915,978</u>	<u>8,748,030</u>
Long-term liabilities		
Revenue bonds payable	14,290,000	
Unamortized debt premium	142,143	
IEPA construction loan	3,790,333	
Accrued compensated absences - noncurrent	1,360,168	
Claims payable		884,603
Other post employment benefit payable	2,838	
Net pension obligation	124,154	
Total long-term liabilities	<u>19,709,636</u>	<u>884,603</u>
Total liabilities	<u>26,625,614</u>	<u>9,632,633</u>
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	75,116,586	
Restricted for debt service	2,858,239	
Unrestricted	6,537,001	(327,418)
Total net assets	<u>\$ 84,511,826</u>	<u>(327,418)</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, 2012

	<u>Business-Type Activities</u>	<u>Governmental Activities</u>
	Water and Sewerage System	Internal Service Funds
Operating revenues		
Sewer and water services	\$ 19,422,570	
Employer's share of premiums		22,406,646
Employees' share of premiums		7,251,061
Miscellaneous	2,102,207	811,804
Total operating revenues	<u>21,524,777</u>	<u>30,469,511</u>
Operating expenses		
Personnel services	7,085,219	241,837
Commodities	1,633,845	60,682
Contractual services	9,017,158	33,204,788
Depreciation and amortization	3,726,236	626,546
Total operating expenses	<u>21,462,458</u>	<u>34,133,853</u>
Operating income (loss)	<u>62,319</u>	<u>(3,664,342)</u>
Nonoperating revenues (expenses)		
Investment income	17,188	30,677
Taxes		3,005,689
Interest expense	(555,073)	
Miscellaneous		3,074
Amortization of bond discount and issuance costs	(29,327)	
Total nonoperating revenues (expenses)	<u>(567,212)</u>	<u>3,039,440</u>
Income (loss) before contributions and transfers	<u>(504,893)</u>	<u>(624,902)</u>
Capital contributions	142,886	
Transfers in		500,000
Transfers out		(1,100,721)
Net transfers and contributions	<u>142,886</u>	<u>(600,721)</u>
Change in net assets	(362,007)	(1,225,623)
Net assets,		
December 1	<u>84,873,833</u>	<u>898,205</u>
November 30	<u>\$ 84,511,826</u>	<u>(327,418)</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, 2012

	<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	\$	22,409,720
Cash received - employee portion of of insurance premiums		7,251,061
Cash payments of insurance premiums and other costs (net)		(32,540,721)
Cash received from customers	19,273,370	
Cash payments to suppliers for goods and services	(10,252,388)	
Cash payments to employees for services	(7,119,163)	
Other revenues	2,123,321	
Net cash provided (used) by operating activities	<u>4,025,140</u>	<u>(2,879,940)</u>
Cash flows from noncapital financing activities		
Cash received - taxes		3,005,689
Payments to other funds	60,492	
Transfer in		500,000
Transfer out		(1,100,721)
Net cash provided by noncapital financing activities	<u>60,492</u>	<u>2,404,968</u>
Cash flows from capital and related financing activities		
Acquisition of capital assets	(5,749,039)	
Proceeds from sale of revenue bonds	2,596,271	
Proceeds from IEPA loan	2,949,226	
Principal payments on revenue bonds	(840,000)	
Principal payments on IEPA loan	(630,079)	
Principal payments on DuPage Water Commission Payable	(2,601,895)	
Interest payments on bonds and loans	(642,466)	
Proceeds from connection charges	142,886	
Net cash used by capital and related financing activities	<u>(4,775,096)</u>	<u>-</u>
Cash flows from investing activities		
Purchase of investments		(332,937)
Interest income	17,188	29,592
Net cash provided (used) by investing activities	<u>17,188</u>	<u>(303,345)</u>
Net decrease in cash and cash equivalents	(672,276)	(778,317)
Cash and cash equivalents		
December 1	<u>14,391,530</u>	<u>5,954,016</u>
November 30	<u>\$ 13,719,254</u>	<u>5,175,699</u>
Comprised of		
Demand deposits	\$ 7,833,463	2,275,699
Certificates of deposit		2,900,000
Restricted demand deposits	<u>5,885,791</u>	
	<u>\$ 13,719,254</u>	<u>5,175,699</u>

STATEMENT OF CASH FLOWS (CONT.)

PROPRIETARY FUNDS

For the Year Ended November 30, 2012

	<u>Business-Type Activities</u>	<u>Governmental Activities</u>
	Water and Sewerage System	Internal Service Funds
Reconciliation of operating income (loss) to net cash provided (used) by operating activities		
Operating income (loss)	\$ 62,319	(3,664,342)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities		
Depreciation	3,485,887	
Amortization of other assets	240,349	
Miscellaneous Revenues		3,074
Changes in assets and liabilities		
(Increase) decrease in accounts receivable	(105,300)	5,235
(Increase) in accrued unbilled service revenue	(43,900)	
(Increase) in due from other funds		(111,298)
Decrease in due from SSA	30,333	
Increase in miscellaneous receivable	(9,219)	
Decrease in other assets		14,070
Increase in accounts payable	192,094	150,200
Decrease in accrued liabilities		(10,261)
Decrease in accrued compensated absences	(33,606)	
Decrease in other post-employment benefits payable	(338)	
Increase in charges collected for others	206,521	
Increase in due to Federal, State, and other governmental units		78,836
Increase in claims payable		654,546
Net cash provided (used) by operating activities	<u>\$ 4,025,140</u>	<u>(2,879,940)</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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COMBINED BALANCE SHEET

FIDUCIARY FUNDS

November 30, 2012

	Agency
<b>ASSETS</b>	
Current assets	
Cash	
Petty cash	\$ 500
Demand deposits	95,507,137
Certificates of deposit	13,764,388
Investments	3,366,262
Receivables	
Accrued interest	26,110
Due from Federal, State and other governmental units	49,880
Other assets	2,676
Total assets	\$ 112,716,953
<b>LIABILITIES</b>	
Current liabilities	
Due to Federal, State and other governmental units	\$ 40,051,212
Other liabilities	72,665,741
Total liabilities	\$ 112,716,953

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, 2012

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### 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 that it is legally separate from the County.

##### Blended Component Unit

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, 2012.

## DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)  
November 30, 2012

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### 1. Summary of Significant Accounting Policies (Cont.)

#### A. Reporting Entity (Cont.)

**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, 2012.

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  
System 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. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the government's enterprise funds. 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.

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.

#### 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. Agency (fiduciary) funds report only funds held on behalf of others, thus have no measurement focus. Revenues and additions are recorded when earned and expenses and deductions are recorded when a

## DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)  
November 30, 2012

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### 1. Summary of Significant Accounting Policies (Cont.)

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

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.

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.

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 which include property taxes, fees for services, and grant funding, 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. This local tax, along with federal and state revenue, and other charges for services support transportation operations, planning, and construction project expenditures.

## DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)  
November 30, 2012

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### 1. Summary of Significant Accounting Policies (Cont.)

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

The **Convalescent Center Fund** is used to account for the financing, operations, administration and maintenance of the County's Convalescent Center.

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 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 2012 year are included. Therefore, grant budget amounts displayed in this report do not coincide with amounts included in the Appropriation Ordinance approved with the budget.

## DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)  
November 30, 2012

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### 1. Summary of Significant Accounting Policies (Cont.)

#### D. Budgetary Data (Cont.)

##### Budgetary Control (Cont.) -

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

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

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

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

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

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

Adopted budgets for fiscal year 2012 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, Money Laundering Forfeitures, Federal Drug S.A. 1417, State Funds S.A. 1418 and State's Attorney Records Automation Special Revenue funds are not budgeted.

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

Net Change in Fund Balance - GAAP Basis	\$ 1,902,765
Vaccines Received	(342,885)
Vaccines Used	<u>443,374</u>
Net Change in Fund Balance - Budgetary Basis	<u>\$ 2,003,254</u>

**DUPAGE COUNTY, ILLINOIS**

Notes to the Financial Statements (Cont.)  
November 30, 2012

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, 2012:

Fund Name	Original Appropriation	Increase (Decrease)	Final Appropriation
General	\$ 169,307,465	1,900,000	171,207,465
Special Revenue Funds	\$ 308,711,375	34,311,777	343,023,152
Debt Service Funds	\$ 31,271,293		31,271,293
Capital Projects Funds	\$ 39,960,692	318,794	40,279,486
Enterprise Fund	\$ 24,192,537	5,163,595	29,356,132
Internal Service Funds	\$ 4,794,440		4,794,440

Following is the budget for the DuPage Airport Authority.

Fund Name	Original Appropriation	Increase (Decrease)	Final Appropriation
Enterprise DuPage Airport Authority	\$ 37,308,505		37,308,505

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, 2012

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### 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 2012 budget (2011 levy) were levied in November 2011 by passage of a Tax Levy Ordinance. 2011 taxes attach as an enforceable lien on January 1, 2011. Tax bills are prepared by the County and issued on or about May 1, 2012, and are due in two installments, on June 1, 2012 and September 1, 2012. 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 2011 levy by the County at November 30, 2012 were received by the County Collector prior to January 31, 2013. The tax levy for 2012 has been reported as a receivable at November 30, 2012. Those taxes have been levied to fund fiscal year 2013 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, 2012

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### 1. Summary of Significant Accounting Policies (Cont.)

#### J. Property Taxes

##### DuPage Airport Authority

Property taxes for 2011 attach as an enforceable lien on January 1, 2011 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, 2012, and are payable in two installments on or about June 1, 2012 and September 1, 2012. The County collects such taxes and remits them periodically. The Authority has deferred its 2012 Tax Levy since the revenue will not be available to fund current operations but will be used to fund capital requirements for fiscal 2013.

#### 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, 2012

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### 1. Summary of Significant Accounting Policies (Cont.)

#### K. Capital Assets (Cont.)

##### DuPage Airport Authority

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

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

All purchased capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated fair market value on the date received. The Authority uses a minimum threshold of \$5,000 for recording capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

##### DuPage County Emergency Telephone System Board

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

#### L. Long-Term Obligations

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

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

## DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)  
November 30, 2012

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### 1. Summary of Significant Accounting Policies (Cont.)

#### 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 as per the Board of Health. 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.

#### N. Sick Leave, Vacation, and Retention Pay Benefits

Effective December 1, 2011, all sick time hours accrued, unused, and banked will be frozen for purposes of eligibility for monetary compensation. This accrued sick time will continue to be eligible for pay based on years of service at the time of separation. 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. Upon separation or layoff, those employees have the option to receive monetary compensation for accrued, unused sick time at a payout percentage based upon the level of continuous years of service, or, obtain service credit to the full extent allowed by Illinois law and IMRF policies, if any. Employees hired after November 1, 2005 and who have completed eight years of service, upon separation or layoff, have the option to: receive monetary compensation for accrued, unused sick time at 50% of the value, or, obtain service credit to the full extent allowed by Illinois law and IMRF policies, if any.

Sick time accrued subsequent to December 1, 2011 will accrue and be carried over from year to year up to a maximum of 120 days. This sick time may be used only for the employee's own health condition, to care for an immediate family member who requires the employee's care, or to obtain service credit to the full extent allowed by Illinois law and IMRF policies, if any.

Vacation pay is earned on a monthly basis based on years of service. Employees may carry over up to 10 earned vacation days per year. Any unused vacation time above the 10-day carryover maximum, may be forfeited at the beginning of the following calendar year. After completing five years of continuous employment, employees may redeem up to one week of their annual accrued vacation at full value. After completing fifteen years of continuous employment, employees may redeem up to two weeks of their annual accrued vacation at full value.

## DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)  
November 30, 2012

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### 1. Summary of Significant Accounting Policies (Cont.)

#### N. Sick Leave, Vacation, and Retention Pay Benefits (Cont.)

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. Governmental fund liabilities are recognized only for compensated absences and employee retention that have matured and have been paid with currently expendable financial resources, per GASB Interpretation No. 6. 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.

#### 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.

#### S. Reclassifications

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

## DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)  
November 30, 2012

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### 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 State 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.

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. Investments are usually invested in short-term governmental funds or U.S. Treasuries structured to meet usage requirements.

## DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)  
November 30, 2012

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### 2. Cash and Investments (Cont.)

#### Deposits

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

At November 30, 2012, the carrying amount of the County cash deposits totaled \$293,611,999. The related bank balances were \$300,146,915. Included in the County deposits are Certificates of Deposit totaling \$45,514,693. At November 30, 2012, the average life on this portfolio was 219 days and the average interest rate was .31%. Cash on hand 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 \$23,442,182 and the bank balances totaled \$23,444,003.

At year end the carrying amount of the Airport Authority's deposits totaled \$27,473,796, and the bank balances totaled \$27,444,951. Cash on hand of \$2,250 is not included above.

#### Investments

At November 30, 2012, the County reports the following investments:

Investment Type	Maturities	Fair Value
Commercial Paper	N/A	\$ 2,087,642
U.S. Bank Government Money Market Fund	N/A	16,245,970
U.S. Government Agencies	Less than 1 Year	10,043,261
U.S. Government Agencies	1-5 Years	21,990,944
U.S. Government Agencies	6-10 Years	2,926,639
U.S. Government Agencies	More than 10 Years	21,347,767
Illinois Funds Money Market Fund	N/A	<u>2,108,038</u>
		<u>\$ 76,750,261</u>

The US Bank Government Money Market Funds hold proceeds from certain Bond issuances during construction periods, and funds held in Trust for the principal and interest payments on those bonds. At November 30, 2012, these Money Market Funds yielded from 0% to 0.02%. 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 0.089% at November 30, 2012. The Illinois Funds have received a rating of AAAM from Standard and Poors.

**DUPAGE COUNTY, ILLINOIS**

Notes to the Financial Statements (Cont.)  
November 30, 2012

3. Allowance for Doubtful Accounts

The allowance for doubtful accounts at November 30, 2012, 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.		\$ 2,028,756
Convalescent Center		
Private Pay Residents - Due to the uncertainty surrounding the collection of amounts due from certain residents with long outstanding balances, the Convalescent Center has provided an allowance for those doubtful accounts.		500,000
Water and Sewerage System		
Water and Sewer Service Fee - The Water and Sewerage System has provided an allowance for doubtful accounts for certain water and sewer service fees billed, whose collectability is questionable.		<u>51</u>
		<u>\$ 2,528,807</u>

4. Capital Assets

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

Governmental-Type Activities	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets Not Being Depreciated				
Land	\$ 296,086,626	208,406		296,295,032
Construction in Progress	5,826,124	30,128,051	(21,261,600)	14,692,575
Total Capital Assets Not Being Depreciated	301,912,750	30,336,457	(21,261,600)	310,987,607
Capital Assets Being Depreciated				
Buildings	304,927,647	8,015,876	(34,890)	312,908,633
Improvements Other Than Buildings	7,819,255	19,512		7,838,767
Machinery and Equipment	80,858,459	2,283,108	(1,749,162)	81,392,405
Infrastructure	670,729,918	13,782,418	(530,705)	683,981,631
Total Capital Assets Being Depreciated	1,064,335,279	24,100,914	(2,314,757)	1,086,121,436
Less Accumulated Depreciation				
Buildings	(136,060,193)	(7,542,902)	31,670	(143,571,425)
Improvements Other Than Buildings	(2,246,777)	(356,040)		(2,602,817)
Machinery and Equipment	(61,993,021)	(3,784,698)	1,563,396	(64,214,323)
Infrastructure	(380,198,291)	(19,348,113)	26,535	(399,519,869)
Total Accumulated Depreciation	(580,498,282)	(31,031,753)	1,621,601	(609,908,434)
Total Capital Assets Being Depreciated, Net	483,836,997	(6,930,839)	(693,156)	476,213,002
Governmental Activities Capital Assets, Net	\$ 785,749,747	23,405,618	(21,954,756)	787,200,609

**DUPAGE COUNTY, ILLINOIS**

Notes to the Financial Statements (Cont.)  
November 30, 2012

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	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets Not Being Depreciated				
Land	\$ 1,532,945			1,532,945
Construction in Progress	2,840,884	6,815,164	(3,259,443)	6,396,605
Total Capital Assets Not Being Depreciated	4,373,829	6,815,164	(3,259,443)	7,929,550
Capital Assets Being Depreciated				
Water and Sewerage System	173,980,883	3,259,442	(407,264)	176,833,061
Equipment and Vehicles	3,818,951	264,312	(57,758)	4,025,505
Total Capital Assets Being Depreciated	177,799,834	3,523,754	(465,022)	180,858,566
Less Accumulated Depreciation				
Water and Sewerage System	(93,423,560)	(3,297,071)	407,264	(96,313,367)
Equipment and Vehicles	(3,093,363)	(188,817)	57,758	(3,224,422)
Total Accumulated Depreciation	(96,516,923)	(3,485,888)	465,022	(99,537,789)
Total Capital Assets Being Depreciated, Net	81,282,911	37,866	-	81,320,777
Business-Type Activities Capital Assets, Net	\$ 85,656,740	6,853,030	(3,259,443)	89,250,327

Depreciation expense was charged to the functions/programs of the Primary Government as follows:

Governmental Activities	
General Government	\$ 2,560,033
Health and Public Safety	4,327,349
Highways, Streets and Bridges	17,723,720
Public Services	247,561
Judicial	3,657,913
Public Works	2,515,177
	\$ 31,031,753
Business-Type Activities	
Water and Sewerage System	\$ 3,485,888

**DUPAGE COUNTY, ILLINOIS**

Notes to the Financial Statements (Cont.)  
November 30, 2012

4. Capital Assets (Cont.)

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

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Capital Assets Not Being Depreciated</b>				
Land	\$ 61,260,696		(909,968)	60,350,728
Construction in Progress	8,184,254	7,345,437	(4,677,600)	10,852,091
<b>Total Capital Assets Not Being Depreciated</b>	<b>69,444,950</b>	<b>7,345,437</b>	<b>(5,587,568)</b>	<b>71,202,819</b>
<b>Capital Assets Being Depreciated</b>				
Land Improvements	95,313,447	14,439		95,327,886
Buildings and Improvements	72,293,207	746,659		73,039,866
Infrastructure	49,633,683	3,783,613		53,417,296
Software		109,640		109,640
Equipment and Vehicles	10,428,839	1,036,220	(327,723)	11,137,336
<b>Total Capital Assets Being Depreciated</b>	<b>227,669,176</b>	<b>5,690,571</b>	<b>(327,723)</b>	<b>233,032,024</b>
<b>Less Accumulated Depreciation</b>				
Land Improvements	(75,019,341)	(4,110,108)		(79,129,449)
Buildings and Improvements	(33,602,382)	(2,520,305)		(36,122,687)
Infrastructure	(32,370,449)	(1,775,969)		(34,146,418)
Equipment and Vehicles	(7,103,700)	(509,569)	321,975	(7,291,294)
<b>Total Accumulated Depreciation</b>	<b>(148,095,872)</b>	<b>(8,915,951)</b>	<b>321,975</b>	<b>(156,689,848)</b>
<b>Total Capital Assets Being Depreciated, Net</b>	<b>79,573,304</b>	<b>(3,225,380)</b>	<b>(5,748)</b>	<b>76,342,176</b>
<b>Capital Assets, Net</b>	<b>\$ 149,018,254</b>	<b>4,120,057</b>	<b>(5,593,316)</b>	<b>147,544,995</b>

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

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Capital Assets Being Depreciated</b>				
Equipment	\$ 31,913,282	8,982,580	461,556	40,434,306
Less Accumulated Depreciation	(12,886,578)	(2,722,429)	(454,564)	(15,154,443)
<b>Capital Assets, Net</b>	<b>\$ 19,026,704</b>	<b>6,260,151</b>	<b>6,992</b>	<b>25,279,863</b>

**DUPAGE COUNTY, ILLINOIS**

Notes to the Financial Statements (Cont.)  
November 30, 2012

5. Long-Term Debt

A. Changes in Long-Term Debt

Long-term liability activity for the year ended November 30, 2012 was as follows:

<u>Governmental Activities</u>	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Bonds Payable</b>					
Special Service Areas	\$ 6,105,000		(465,000)	5,640,000	490,000
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 Stormwater Project	1,205,000		(1,205,000)		
2002 General Obligation Refunding Bonds - Jail Project	4,430,000		(2,160,000)	2,270,000	2,270,000
2002 General Obligation Refunding Bonds - Stormwater Project	6,370,000		(3,105,000)	3,265,000	3,265,000
2005 General Obligation Refunding Bonds - Drainage Project	16,600,000		(820,000)	15,780,000	865,000
2005 Transportation Revenue Refunding Bonds	83,095,000		(6,635,000)	76,460,000	6,960,000
2006 Limited Tax General Obligation Refunding Bonds Courthouse Project	49,170,000		(1,305,000)	47,865,000	1,355,000
2006 General Obligation Refunding Bonds - Stormwater Project	16,825,000		(130,000)	16,695,000	1,390,000
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	312,900,000	-	(15,825,000)	297,075,000	16,595,000
Unamortized Bond Premium	306,165		(34,008)	272,157	
Unamortized Bond Discount	(502,523)		59,867	(442,656)	
Unamortized Gain on Refunding	(89,518)		7,458	(82,060)	
Total Bonds Payable	312,614,124	-	(15,791,683)	296,822,441	16,595,000

**DUPAGE COUNTY, ILLINOIS**

Notes to the Financial Statements (Cont.)  
November 30, 2012

5. Long-Term Debt (Cont.)

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

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental Activities (Cont.)</u>					
Accrued Compensated Absences and Employee Retention Program	29,956,569	5,652,220	(5,076,944)	30,531,845	6,030,977
Claims Payable	5,430,585	33,831,334	(33,176,788)	6,085,131	5,200,528
Other Post-employment Benefit Obligation	110,645		(18,896)	91,749	
Net Pension Obligation	3,596,032	279,014	(199,440)	3,675,606	
<b>Governmental Activities Long-Term Debt</b>	<b>\$ 351,707,955</b>	<b>39,762,568</b>	<b>(54,263,751)</b>	<b>337,206,772</b>	<b>27,826,505</b>
<u>Business-Type Activities</u>					
Bonds Payable					
Revenue Bonds	\$ 13,790,000	2,445,000	(840,000)	15,395,000	1,105,000
IEPA Construction Loan	2,122,614	2,949,226	(630,079)	4,441,761	651,428
Unamortized Debt Premium		151,271	(9,128)	142,143	
DuPage Water Commission	2,601,895		(2,601,895)		
Accrued Compensated Absences and Employee Retention Program	1,538,925	431,673	(395,268)	1,575,330	215,162
Other Post-employment Benefit Obligation	3,176		(338)	2,838	
Net Pension Obligation	124,154			124,154	
<b>Business-Type Activities Long-Term Liabilities</b>	<b>\$ 20,180,764</b>	<b>5,977,170</b>	<b>(4,476,708)</b>	<b>21,681,226</b>	<b>1,971,590</b>

Accrued compensated absences and employee retention program, other post-employment benefit obligations, and the net pension obligation 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.

B. Legal Debt Margin

Assessed Valuation - 2011 Tax Levy	<u>\$ 37,694,255,826</u>
Statutory Limit - 5.75% of Assessed Value	2,167,419,710
Debt Applicable to Limit:	
Limited Tax General Obligation Bonds	<u>47,865,000</u>
<b>Legal Debt Margin</b>	<u><u>\$ 2,119,554,710</u></u>

**DUPAGE COUNTY, ILLINOIS**

Notes to the Financial Statements (Cont.)  
November 30, 2012

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
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>\$ 220,000</u>	<u>15,187</u>	<u>20,000</u>	<u>565</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, 2012

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
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>\$ 1,435,000</u>	<u>427,414</u>	<u>1,390,000</u>	<u>435,966</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, 2012

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
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	29,075	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>\$ 835,000</u>	<u>255,160</u>	<u>1,740,000</u>	<u>712,376</u>
Interest Rates	5.0% to 5.75%		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, 2012

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5. Long-Term Debt (Cont.)

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

Year	Subtotal S.S.A. Projects	
	Principal	Interest
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>\$ 5,640,000</u>	<u>1,846,669</u>

**DUPAGE COUNTY, ILLINOIS**

Notes to the Financial Statements (Cont.)  
November 30, 2012

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
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>6,884,500</u>	<u>33,445,000</u>	<u>9,900,100</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, 2012

5. Long-Term Debt (Cont.)

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

Year	2002 General Obligation Refunding Bonds - Jail Project		2002 General Obligation Refunding Bonds - Stormwater Project	
	Principal	Interest	Principal	Interest
2013	\$ 2,270,000	56,750	3,265,000	81,625
2014				
2015				
2016				
2017				
2018				
2019				
2020				
2021				
2022				
2023				
2024				
2025				
2026				
2027				
2028				
2029				
2030				
2031				
2032				
2033				
	<u>\$ 2,270,000</u>	<u>56,750</u>	<u>3,265,000</u>	<u>81,625</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		October 1, 2002	
Amount of Issue	\$18,520,000		\$26,915,000	
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, 2012

5. Long-Term Debt (Cont.)

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

Year	2005 General Obligation Refunding Bonds - Drainage Project		2005 Transportation Revenue Refunding Bonds	
	Principal	Interest	Principal	Interest
2013	\$ 865,000	657,615	6,960,000	3,668,200
2014	885,000	620,852	7,315,000	3,311,325
2015	925,000	583,740	7,680,000	2,926,850
2016	960,000	544,428	8,080,000	2,523,250
2017	1,000,000	506,028	8,485,000	2,109,125
2018	1,045,000	466,028	8,910,000	1,674,250
2019	1,090,000	423,705	9,355,000	1,217,625
2020	1,135,000	380,105	9,825,000	738,125
2021	1,180,000	334,705	9,850,000	246,250
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>\$ 15,780,000</u>	<u>5,402,639</u>	<u>76,460,000</u>	<u>18,415,000</u>
Interest Rates	4.0% to 5.0%		2.2% to 4.4%	
Interest Dates	January 1 and July 1		January 1 and July 1	
Date of Issue	May 27, 2005		April 15, 2005	
Amount of Issue	\$17,025,000		\$85,630,000	
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, 2012

5. Long-Term Debt (Cont.)

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

Year	2006 Limited Tax General Obligation Refunding Bonds - Courthouse Project		2006 General Obligation Refunding Bonds - Stormwater Project	
	Principal	Interest	Principal	Interest
2013	\$ 1,355,000	2,294,935	1,390,000	644,862
2014	1,425,000	2,225,435	1,445,000	588,163
2015	1,495,000	2,152,435	1,500,000	529,262
2016	1,570,000	2,075,810	1,560,000	468,063
2017	1,650,000	1,995,310	1,625,000	404,362
2018	1,730,000	1,910,810	1,695,000	337,963
2019	1,815,000	1,829,899	1,760,000	268,862
2020	1,890,000	1,744,988	1,830,000	197,063
2021	1,985,000	1,648,112	1,905,000	121,171
2022	2,090,000	1,546,238	1,985,000	40,941
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>\$ 47,865,000</u>	<u>28,348,052</u>	<u>16,695,000</u>	<u>3,600,712</u>
Interest Rates	4.0% to 5.0%		4.0% to 4.125%	
Interest Dates	January 1 and July 1		January 1 and July 1	
Date of Issue	February 7, 2006		October 5, 2006	
Amount of Issue	\$54,195,000		\$17,185,000	
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, 2012

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**
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>3,426,567</u>	<u>2,227,264</u>	<u>58,935,000</u>	<u>54,361,469</u>	<u>29,898,815</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, 2012

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
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>1,765,250</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, 2012

### 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
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	20,440,000	10,926,086	31,366,086
2018-2022	102,965,000	38,227,872	141,192,872
2023-2027	45,925,000	21,216,863	67,141,863
2028-2032	41,155,000	9,328,771	50,483,771
2033-2035	14,740,000	1,099,268	15,839,268
County Total	<u>\$ 297,075,000</u>	<u>134,080,332</u>	<u>431,155,332</u>

#### E. Enterprise Fund - Water and Sewerage System Revenue Bonds

On July 21, 2008, the County Board adopted a 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. On March 13, 2012, the County Board adopted a revenue bond ordinance authorizing and providing for the issuance of Water and Sewerage System Revenue Bonds, Series 2012.

On April 25, 2012, the System issued \$2,445,000 in revenue bonds to repay the outstanding loan to the DuPage Water Commission for funds borrowed to finance the attachment to the Commission's infrastructure.

The 2008 and 2012 Ordinances required a "Revenue Fund" and various accounts within that fund to be established, similar to the previous governing ordinance. The Ordinances' 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 1/12<sup>th</sup> 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, 2012

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### 5. Long-Term Debt (Cont.)

#### E. 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 and 2012 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 2012, all required transfers were made in accordance with the Ordinance.

#### Revenue Bonds Payable

Activity for revenue bonds payable during fiscal year 2012 was as follows:

Revenue Bonds Payable, November 30, 2011	\$ 13,790,000
Issuance of Waterworks and Sewerage System Project Net Revenue First Lien Bonds, Series 2012	2,445,000
Reduction to Waterworks and Sewerage Project and Refunding Alt Revenue First Lien Bond, Series 2008A	(420,000)
Reduction to Waterworks and Sewerage Project and Refunding Alt Revenue Second Lien Bond, Series 2008B	<u>(420,000)</u>
Revenue Bonds Payable, November 30, 2012	<u>\$ 15,395,000</u>

**DUPAGE COUNTY, ILLINOIS**

Notes to the Financial Statements (Cont.)  
November 30, 2012

5. Long-Term Debt (Cont.)

E. 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	Series 2012
Balance payable, November 30, 2012	\$ 6,480,000	6,470,000	2,445,000
Interest rates	3.0%-4.5%	4.5%	3.0%-4.0%
Maturity, January 1	2010-2024	2010-2024	2013-2022

Payments due on revenue bonds through maturity are as follows:

Fiscal Year	Series 2008A			Series 2008B		
	Principal	Interest	Total	Principal	Interest	Total
2013	\$ 435,000	257,394	692,394	435,000	256,944	691,944
2014	450,000	241,344	691,344	450,000	240,894	690,894
2015	465,000	224,188	689,188	465,000	223,738	688,738
2016	485,000	205,769	690,769	480,000	205,419	685,419
2017	500,000	186,069	686,069	505,000	185,719	690,719
2018-2022	2,835,000	601,497	3,436,497	2,830,000	598,772	3,428,772
2023-2024	1,310,000	59,625	1,369,625	1,305,000	59,288	1,364,288
	<u>\$ 6,480,000</u>	<u>1,775,886</u>	<u>8,255,886</u>	<u>6,470,000</u>	<u>1,770,774</u>	<u>8,240,774</u>

Fiscal Year	Series 2012			Total		
	Principal	Interest	Total	Principal	Interest	Total
2013	\$ 235,000	80,175	315,175	1,105,000	594,513	1,699,513
2014	215,000	73,425	288,425	1,115,000	555,663	1,670,663
2015	220,000	66,900	286,900	1,150,000	514,826	1,664,826
2016	230,000	60,150	290,150	1,195,000	471,338	1,666,338
2017	235,000	52,000	287,000	1,240,000	423,788	1,663,788
2018-2022	1,310,000	126,750	1,436,750	6,975,000	1,327,019	8,302,019
2023-2024				2,615,000	118,913	2,733,913
	<u>\$ 2,445,000</u>	<u>459,400</u>	<u>2,904,400</u>	<u>15,395,000</u>	<u>4,006,060</u>	<u>19,401,060</u>

F. Enterprise Fund - IEPA Construction Loan

The County's Water and Sewerage System has borrowed funds from the Illinois Environmental Protection Agency for sewage treatment facilities improvements. The original principal amount to be repaid under the Loan Agreement with the IEPA is \$9,900,000. The loan bears an interest rate of 3.36% per annum. The total principal paid in fiscal year 2012 was \$630,080.

**DUPAGE COUNTY, ILLINOIS**

Notes to the Financial Statements (Cont.)  
November 30, 2012

## 5. Long-Term Debt (Cont.)

## F. Enterprise Fund - IEPA Construction Loan (Cont.)

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

Fiscal Year	IEPA Construction Loan		
	Principal	Interest	Total
2013	\$ 651,428	44,724	696,152
2014	673,500	22,651	696,151
2015	167,607	2,815	170,422
	<u>\$ 1,492,535</u>	<u>70,190</u>	<u>1,562,725</u>

The System borrowed funds from the Illinois Environmental Protection Agency for the York Township water improvement project. The original principal amount authorized under the loan agreement #L17-4161 with the IEPA is \$5,163,595. The loan bears an interest rate of 1.25% per annum and matures on January 28, 2033. A repayment schedule has not been finalized as of November 30, 2012. It is expected that this loan will commence payment in July 2013. The amount payable as of November 30, 2012 is \$2,949,226.

## G. 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, 2012 are as follows:

Description	Year Defeased	Remaining Balance
1993 General Obligation (Jail Project)	2002	\$ 2,260,000
1993 General Obligation (Stormwater)	2002	3,250,000

## H. 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 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 \$94.9 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.

## DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)  
November 30, 2012

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### 5. Long-Term Debt (Cont.)

#### H. Pledged Revenues (Cont.)

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 \$67.8 million, payable through 2022. Total principal and interest remaining on the drainage bonds is \$28.3 million, payable through 2026. For the current year, total principal and interest paid totaled \$8.9 million and total incremental property, sales, and use tax pledged for debt service payment was \$9.1 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 \$32.5 million, payable through 2021. For the current year, principal and interest paid totaled \$3.6 million and total incremental sales tax pledged for debt service payment was \$3.7 million.

The Water and Sewerage System has pledged a portion of future net revenues to repay \$2.445 million in revenue bonds issued on April 25, 2012 to acquire, construct, improve or equip certain projects for the System, and \$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. Both bonds are payable solely from the revenues generated by the System and are payable through January 1, 2022 and January 1, 2024 respectively. The pledged revenues are projected to be sufficient to meet debt service requirements over the life of the bonds. The total principal and interest remaining on the bonds is \$19.4 million. For the current year, principal and interest paid and total net revenues were \$1.4 million and \$3.9 million, respectively. Annual principal and interest are expected to require approximately 8% of gross revenues.

#### I. 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 \$19,500,000 at May 31, 2012.

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, 2012.

## DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)  
November 30, 2012

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### 5. Long-Term Debt (Cont.)

#### I. Non-Commitment Debt (Cont.)

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 \$13,950,000 at November 30, 2012.

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 \$8,340,000 at November 30, 2012.

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 \$13,045,000 at November 30, 2012.

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 \$15,525,556 on November 30, 2012.

## DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)  
November 30, 2012

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### 5. Long-Term Debt (Cont.)

#### J. 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-11 through A-13 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 \$5.261 million. Approximately 712 employees who elected PPO medical insurance coverage are enrolled in this plan. The average claim value per employee per month equals of \$876 or approximately \$10,500 per year. At November 30, 2012, \$340,000 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.

#### *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.

## DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)  
November 30, 2012

### 6. Risk Management (Cont.)

#### *Unpaid Claims Liabilities - County*

The following represent the changes in approximate aggregate liabilities for the County from November 30, 2009 through November 30, 2012.

	Health Care	Tort Liability	Total
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
Claims and changes in estimates	30,377,060	3,454,274	33,831,334
Claims paid and payable	30,349,060	2,827,728	33,176,788
Liability balance, November 30, 2012	340,000	5,745,131	6,085,131
Assets available to pay claims November 30, 2012	\$ 3,288,715	6,016,500	9,305,215

### 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, 2012

8. Interfund Receivables and Payables

The composition of interfund balances as of November 30, 2012 is as follows:

Receivable Fund	Payable Fund	Amount
General	Local Gasoline Tax	\$ 87
	Convalescent Center	200,000
	Nonmajor Governmental Funds	6,163,645
	Water and Sewerage System	284,830
		<u>6,648,562</u>
Health Department	Nonmajor Governmental Funds	<u>123,931</u>
Local Gasoline Tax	General	261,494
	Nonmajor Governmental Funds	27,967
	Water and Sewerage System	14,824
		<u>304,285</u>
Convalescent Center	General	3,761
	Local Gasoline Tax	98
	Nonmajor Governmental Funds	10,462
		<u>14,321</u>
Nonmajor Governmental Funds	General	2,395,152
	Local Gasoline Tax	395,204
	Convalescent Center	2,253,536
	Nonmajor Governmental Funds	381,142
	Water and Sewerage System	374,378
	Internal Service Funds	10,316
		<u>5,809,728</u>
Water and Sewerage System	General	315,218
	Local Gasoline Tax	2,866
	Nonmajor Governmental Funds	18,080
		<u>336,164</u>
Internal Service Funds	Local Gasoline Tax	124,986
	Nonmajor Governmental Funds	81,326
	Water and Sewerage System	286,154
		<u>492,466</u>

The General Fund has a payable of \$2,092,652 to the IMRF Fund which represents a subsidy payment to the IMRF fund. The Stormwater fund (nonmajor) has a payable of \$1,296,717 to the General Fund, relating to indirect costs. The IMRF Fund (nonmajor) has a payable of \$2,195,604 to the General Fund for the employees portion of IMRF related costs.

**DUPAGE COUNTY, ILLINOIS**

Notes to the Financial Statements (Cont.)  
November 30, 2012

8. Interfund Receivables and Payables (Cont.)

The composition of Advances to/from Other Funds as of November 30, 2012 is as follows:

Receivable Fund	Payable Fund	Amount
General	Nonmajor Governmental Funds	\$ 1,335,405
Local Gas Tax	Nonmajor Governmental Funds	4,814
Convalescent Center	Nonmajor Governmental Funds	165
Nonmajor Governmental Funds	Nonmajor Governmental Funds	851,396
Internal Service Funds	Nonmajor Governmental Funds	259,553
		<u>2,451,333</u>

The General Fund Advance is to the Economic Development Fund (\$1,335,405) due to cumulative indirect costs.

9. Interfund Transfers

Transfer In To	Transfer Out From			Total
	General	Nonmajor Governmental Funds	Liability Insurance	
General Fund	\$	48,060		48,060
Nonmajor Governmental Funds	26,815,788	9,309,341		36,125,129
Convalescent Center	4,993,398		1,100,721	6,094,119
Liability Insurance	500,000			500,000
	<u>\$ 32,309,186</u>	<u>9,357,401</u>	<u>1,100,721</u>	<u>42,767,308</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 \$25,012,383 during fiscal year 2012 as follows:

Internal Service	
Liability Insurance	\$ 500,000
Major Special Revenue	
Convalescent Center	4,993,398
Nonmajor Special Revenue	
Economic Development	558,500
Stormwater Drainage	4,100,000
IMRF	10,354,652
Social Security	3,405,833
Nonmajor Capital Projects	
County Infrastructure	800,000
Children's Center Facility Construction	<u>300,000</u>
Total Subsidy Transfers	<u>\$ 25,012,383</u>

**DUPAGE COUNTY, ILLINOIS**

Notes to the Financial Statements (Cont.)  
November 30, 2012

9. Interfund Transfers (Cont.)

*Description of Significant Transfers (Cont.)*

\$2,382,500 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. \$1,302,500 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. \$3,611,803 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), \$2,061,500 was transferred to the 2006 General Obligation Stormwater Refunding Bond Debt Service Fund (nonmajor); \$3,416,500 was transferred to the 2002 General Obligation Refunding Stormwater Bonds Debt Service Fund (nonmajor); and \$1,871,500 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. Restricted Fund Balance

At November 30, 2012, funds were restricted for Other Purposes as follows:

Fund	Amount	Description
Special Revenue		
Welfare Fraud Forfeiture	\$ 18,334	Welfare Fraud Operations
County Clerk Document Storage	210,259	County Clerk Document Storage System
GIS Recorder	737,461	Recorder Geographical Information System
Rental Housing Support Program	369,248	Rental Housing Public Assistance Program
Animal Control Act	929,009	Animal Control Office Operations
Tax Sale Automation	737,915	Property Tax System Automation
Recorder Document Storage	414,578	Recorder Document Storage System
Housing Authority - Family Self-Sufficiency	<u>56,816</u>	Housing Authority Public Assistance Program
	<u>\$ 3,473,620</u>	

**DUPAGE COUNTY, ILLINOIS**

Notes to the Financial Statements (Cont.)  
November 30, 2012

10. Fund Equity (Cont.)

B. Committed Fund Balance

At November 30, 2012, funds were Committed as follows:

Fund	Amount	Description
Capital Purposes		Transportation, Stormwater, Drainage,
County Infrastructure	<u>\$ 808,461</u>	Facilities Management Projects
Employee Benefits		
Illinois Municipal Retirement	\$ 2,166,797	Employee Benefits
Social Security	<u>1,279,958</u>	Employee Benefits
	<u>\$ 3,446,755</u>	
Other Purposes		
Special Revenue		
Stormwater	\$ 6,230,370	Stormwater Drainage Department Operations
Detention Variance Fee	302,430	Water Runoff Storage Facilities
OEM Community Education and		Emergency Management Community Abatement
Voluntary Outreach	1,260	Programs
Environment Related Public		
Works Project	<u>261,282</u>	Environmental Related Public Works Project
	<u>\$ 6,795,342</u>	

C. Deficit Fund Balances

Deficit fund balances exist at November 30, 2012 for the following nonmajor governmental funds:

Special Revenue Funds	
GIS Data Processing	\$ 229,183
Sheriff's Basic Correctional Officer Training	31,525
Economic Development and Planning	481,805
Coroner's Fee	3,566
Youth Home	158,472
U.S. Department of Justice	25,389
Prince Crossing and Woodland Subdivision Project	118,176
State Board of Elections Help America Vote Act	307,415
FEMA Cooperating Technical Partnership	44,400
Illinois Emergency Management Agency	26,827
Illinois Department of Healthcare and Family Services	81,699
Childrens Advocacy Services	18,518
Illinois Criminal Justice Information Authority	17,721
Capital Project Fund	
Children's Center Facility Construction	<u>178,831</u>
	<u>\$ 1,723,527</u>
Internal Service Fund	
Liability Insurance	<u>\$ 2,437,849</u>

## DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)  
November 30, 2012

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### 10. Fund Equity (Cont.)

#### C. Deficit Fund Balances (Cont.)

The deficit in the GIS Data Processing Fund is attributable to depressed fees resulting from lower volumes of real estate transactions collected through the Recorder's Office during the most recent recession. In fiscal year 2012, this trend showed a sign of reversing as spending has remained consistent and the local real estate market has begun to improve.

The Sheriff's Basic Correctional Officer Training Fund deficit balance is attributable to increased costs necessary to accommodate greater participation at sanctioned training events.

The Economic Development and Planning Fund deficit balance is attributable to indirect costs which have accumulated over the past few years. During the current fiscal year, the deficit fund balance improved significantly as permit revenues increased due to a major increase in construction activity within the County

The deficit in the Coroner's Fee Fund is the result of increased technical and professional services expenditures procured to maintain morgue operations.

The Youth Home Fund deficit balance has been reduced from the prior year. This improvement was due to outsourcing day to day operations to Kane County's Youth Home resulting in a significant decline in operating expenditures.

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

The State Board of Elections Help America Vote Act Grant Fund deficit balance is attributable to grant funds due to the County from the granting agency that is received on a reimbursement basis resulting in deferred revenue.

The FEMA Cooperating Technical Partnership Grant Fund deficit balance is attributable to grant funds due to the County from the granting agency that is received on a reimbursement basis resulting in deferred revenue.

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

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

The Children's Advocacy Services Grant Fund deficit balance is attributable to grant funds due to the County from the granting agency that is received on a reimbursement basis resulting in deferred revenue.

## DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)  
November 30, 2012

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### 10. Fund Equity (Cont.)

#### C. Deficit Fund Balances (Cont.)

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

The Children's Center Facility Construction Fund deficit balance is attributable to accelerated capital costs for the construction of the Jeanine Nicarico Children's Advocacy Center. Cash transfers authorized by resolution were planned to meet cash basis expenditures, thus resulting in the fund balance deficit.

The Liability Insurance Fund deficit balance is attributable to an increase in the estimated claims payable liability. This liability is an estimate, of probable and estimable litigation, that is currently pending in the court system.

### 11. Commitments and Contingencies

#### A. Purchase Commitments

##### Road Construction Projects

At November 30, 2012, the County had entered into various contracts for road construction and repair in the amount of \$27,927,394. Total costs incurred to date on these contracts were \$10,538,076, leaving \$17,389,318 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. The County estimates that if these claims were to result in an unfavorable outcome for the County, the cost to the County would be approximately \$1,726,000.

**DUPAGE COUNTY, ILLINOIS**

Notes to the Financial Statements (Cont.)  
November 30, 2012

12. Other Required Individual Fund Disclosures

Excesses of expenditures over line item budgets in the individual funds for the year ended November 30, 2012 were as follows (refer to Note 1.D. for budgetary data):

Fund	Line Item Budget	Expenditures	Excess Expenditures
<b>General Fund</b>			
Clerk of the Circuit Court			
Contractual	\$ 649,400	654,670	5,270
Public Defender			
Personnel	2,602,139	2,605,269	3,130
County Sheriff			
Contractual	2,251,690	2,255,783	4,093
County Coroner			
Contractual	209,640	233,289	23,649
County Treasurer			
Contractual	293,936	382,662	88,726
Human Services			
Personnel	1,100,220	1,103,462	3,242
Veterans Assistance			
Commission Program			
Personnel	138,569	140,154	1,585
Contractual	242,100	242,108	8
Information Technology			
Personnel	2,603,624	2,608,721	5,097
Contractual	2,222,415	2,258,618	36,203
General Fund Special Accounts			
Commodities	748,000	841,572	93,572
<b>Special Revenue Funds</b>			
Convalescent Center			
Personnel	25,271,033	25,285,674	14,641
Contractual	3,377,477	6,315,460	2,937,983
Children's Waiting Room Fee			
Contractual	100,000	108,372	8,372
Neutral Site Custody Exchange			
Contractual	93,250	93,503	253
Drug Court and Mental Illness			
Court Alternative Program			
Contractual	308,036	330,950	22,914
Meacham Grove Kress			
Creek Project			
Contractual	148,135	188,439	40,304
<b>Debt Service Funds</b>			
2005 Transportation			
Revenue Refunding Bonds			
General Government		80,231	80,231

**DUPAGE COUNTY, ILLINOIS**

Notes to the Financial Statements (Cont.)  
November 30, 2012

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 had a net pension obligation at November 30, 2012. The employer annual required contribution rates for calendar year 2012 for the Regular, ECO, SLEP and VAC plans were 11.43%, 44.39%, 24.77% and 11.47%, respectively. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute. The employer contribution requirements may be amended by the IMRF Board of Trustees.

The discretely presented component unit - DuPage Airport Authority’s rate for calendar year 2012 was 8.69% of payroll.

Following is a table of the Annual Pension Cost, Percent Contributed, and Net Pension Obligation at December 31, 2012:

	2012		
	Annual Pension Cost	Percent Contributed	Net Pension Obligation
Regular Employees	\$ 13,942,555	100%	2,973,010
Elected County Officials (ECO)	807,226	100%	
Sheriff's Law Enforcement Personnel (SLEP)	7,941,528	100%	826,750
Veteran's Assistance Committee (VAC)	15,946	100%	
DuPage Airport Authority	330,332	100%	

The required contribution for 2012 was determined as part of the December 31, 2010 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2010, 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 spread 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 at December 31, 2010 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, 2012

13. Defined Benefit Pension Plan

A. Illinois Municipal Retirement Fund (Cont.)

Following is a table of the Annual Pension Cost and actual contributions for the previous two fiscal years.

	2011		
	Annual Pension Cost	Percent Contributed	Net Pension Obligation
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%	

	2010		
	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%	

For 2012 and years prior to 2010, the County contributed 100% of the Annual Pension Cost.

B. Funding Status at December 31, 2012:

Plan	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
Regular	\$ 237,917,342	351,621,964	113,704,622	67.66%	121,437,401	93.63%
ECO	(515,363)	7,825,619	8,340,982	0.00%	1,818,486	458.68%
SLEP	67,086,390	139,887,720	72,801,330	47.96%	31,991,174	227.57%
VAC	68,523	147,032	78,509	46.60%	139,024	56.47%
Airport Authority	9,590,129	10,319,541	729,412	92.93%	3,801,288	19.19%

**DUPAGE COUNTY, ILLINOIS**Notes to the Financial Statements (Cont.)  
November 30, 2012

## 13. Defined Benefit Pension Plan (Cont.)

## C. Computation of Net Pension Obligations at November 30, 2012:

	Regular Employees	SLEP
Annual Required Contributions	\$ 13,880,295	7,924,214
Interest on Net Pension Obligation	218,306	60,708
Adjustments to ARC	(156,046)	(43,394)
Annual Pension Costs (APC)	13,942,555	7,941,528
Contributions Made	(13,880,295)	(7,924,214)
Change in the Net Pension Obligation	62,260	17,314
Net Pension Obligation at December 1, 2011	2,910,750	809,436
Net Pension Obligation at November 30, 2012	<u>\$ 2,973,010</u>	<u>826,750</u>
Reported as		
Governmental Activities		\$ 3,675,606
Business-type Activities		<u>124,154</u>
		<u>\$ 3,799,760</u>

The Schedule of Funding Progress, presented as Required Supplementary Information following the Notes to the Financial Statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

## 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, 2012:

Retirees and beneficiaries receiving benefits	199
Terminated plan members entitled to, but not receiving benefits	0
Active vested plan members	1,556
Active non-vested plan members	<u>1,442</u>
Total members	<u>3,197</u>

**DUPAGE COUNTY, ILLINOIS**

Notes to the Financial Statements (Cont.)  
November 30, 2012

14. Other Post Employment Benefits (Cont.)

A. Governmental Activities (Cont.)

The County had an actuarial valuation performed for the plan as of November 30, 2012 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, 2012. The County updated the annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2012 which is as follows:

Fiscal Year End	Annual OPEB Cost	Employer Contributions	Percentage of Annual OPEB Cost Contributions	Net OPEB Obligation
2012	\$ 585,112	604,346	103.29%	91,749
2011	584,723	604,346	103.36%	110,645
2010	536,671	511,200	95.25%	110,196

The net OPEB obligation (NOPEBO) at November 30, 2012 relating to governmental activities was calculated as follows:

	2012
Annual Required Contribution	\$ 584,353
Interest on net OPEB obligation	4,553
Adjustments to annual required contribution	<u>(3,456)</u>
Annual OPEB cost	585,450
Retiree and other contributions	<u>604,346</u>
Increase (decrease) in net OPEB obligation	(18,896)
Net OPEB obligation, beginning of year	<u>110,645</u>
Net OPEB obligation, end of year	<u>\$ 91,749</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
11/30/12	\$	10,240,463	10,240,463	0.00%	155,386,085	6.59%
11/30/11		7,140,094	7,140,094	0.00%	161,716,207	4.42%
11/30/10		7,140,094	7,140,094	0.00%	161,716,207	4.42%

## DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)  
November 30, 2012

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### 14. Other Post Employment Benefits (Cont.)

#### A. Governmental Activities (Cont.)

##### *Funding Policy and Actuarial Assumptions*

For the December 31, 2012 actuarial valuation, the entry age actuarial cost method was used. Actuarial assumptions include an inflation rate of 3.0%, investment rate of return of 4.0%, 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 healthcare 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, 2012, the estimated portion of the County's other post employment benefit obligation payable applicable to the Water and Sewer System was \$2,838, which was a decrease of \$338 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. 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.

## DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)  
November 30, 2012

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### 15. Accounting Pronouncements (Cont.)

Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. This Statement provides a new statement of net position format to report all assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position (which is the net residual amount of the other elements). This Statement requires that deferred outflows of resources and deferred inflows of resources be reported separately assets and liabilities. The Statement also amends certain provisions of GASB Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*, and related pronouncements to reflect the residual measure in the statement of financial position as net position, rather than net assets. The County will be required to implement this Statement for the year ending November 30, 2013.

Statement No. 65, *Items Previously Reported as Assets and Liabilities*. This Statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. This Statement clarifies the appropriate reporting of deferred outflows of resources and deferred inflows of resources to ensure consistency in financial reporting. The County will be required to implement this Statement for the year ending November 30, 2014.

Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*. This Statement revises existing standards of financial reporting for most pension plans. This Statement and Statement 67 establish a definition of a pension plan that reflects the primary activities associated with the pension arrangement – determining pensions, accumulating and managing assets dedicated for pensions, and paying benefits to plan members as they come due. This Statement replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements (hereafter jointly referred to as trusts) that meet certain criteria. The County will be required to implement this Statement for the year ending November 30, 2015.

Management is currently evaluating the impact of these Statements.

### 16. Subsequent Events

On December 27, 2012, the County issued \$1,805,000 of Special Service Area Number 35 Bonds and \$1,500,000 Special Service Area Number 38 Bonds, Series 2012A and 2012C, respectively. The proceeds of the 2012 System Project Bonds will be used to directly pay for construction expenses, or for reimbursement of expenses already incurred, related to the 2012 System Project, with the proceeds of each of the 2012A and 2012C Bonds used to pay for the component of the 2012 System Project related to the Special Service Area for which the particular series of 2012 System Project Bonds was issued. Special Service Area 35 - Lakes of Royce Renaissance Water Improvement Project will include the construction of a new public water system for an 82 acre tract of undeveloped land located near the intersection of Meyers Road and Butterfield Road in unincorporated Oakbrook Terrace, Illinois. Special Service Area 38 - Nelson Highview Water Improvements Project will include the construction of a new public water system for 70 separate properties with a total assessed valuation of approximately \$4,983,470. The 2012A bonds will be paid over twenty years with the final maturity of January 1, 2032. The 2012C bonds will be paid over nineteen years with the final maturity of January 1, 2031.



## **Required Supplementary Information**

## DUPAGE COUNTY, ILLINOIS

Required Supplementary Information  
November 30, 2012

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### Illinois Municipal Retirement Fund

#### *Trend Information*

#### County Regular Accounts

Actuarial Valuation Date	Annual Required Contribution (ARC)	Percentage of ARC Contributed	Net Pension Obligation
12/31/12	\$ 13,880,295	100%	2,973,010
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

#### County ECO Accounts

Actuarial Valuation Date	Annual Required Contribution (ARC)	Percentage of ARC Contributed	Net Pension Obligation
12/31/12	\$ 807,226	100%	0
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

#### County SLEP Accounts

Actuarial Valuation Date	Annual Required Contribution (ARC)	Percentage of ARC Contributed	Net Pension Obligation
12/31/12	\$ 7,924,214	100%	826,750
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

**DUPAGE COUNTY, ILLINOIS**

Required Supplementary Information  
November 30, 2012

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**Illinois Municipal Retirement Fund**

*Trend Information (Cont.)*

Veterans Assistance Commission

Actuarial Valuation Date	Annual Required Contribution (ARC)	Percentage of ARC Contributed	Net Pension Obligation
12/31/12	\$ 15,946	100%	0
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

Discretely Presented Component Unit – DuPage Airport Authority

Actuarial Valuation Date	Annual Required Contribution (ARC)	Percentage of ARC Contributed	Net Pension Obligation
12/31/12	\$ 330,332	100%	0
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

**DUPAGE COUNTY, ILLINOIS**

Required Supplementary Information  
November 30, 2012

**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
12/31/12	\$ 237,917,342	351,621,964	113,704,622	67.66%	121,437,401	93.63%
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%

County ECO 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
12/31/12	\$ (515,363)	7,825,619	8,340,982	-6.59%	1,818,486	458.68%
12/31/11	(654,409)	8,130,394	8,784,803	-8.05%	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%

County SLEP 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
12/31/12	\$ 67,086,390	139,887,720	72,801,330	47.96%	31,991,174	227.57%
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%	2,550,580	2892.69%
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%

**DUPAGE COUNTY, ILLINOIS**

Required Supplementary Information  
November 30, 2012

**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
12/31/12	\$ 68,523	147,032	78,509	46.60%	139,024	56.47%
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%

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
12/31/12	\$ 9,590,129	10,319,541	729,412	92.93%	3,801,288	19.19%
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%



## **Combining and Individual Fund Statements and Schedules**



## **Non-Major Governmental Funds**

COMBINING BALANCE SHEET

November 30, 2012

	<b>Special Revenue</b>				
	Health Department IMRF	Health Department FICA	Stormwater Drainage	Illinois Municipal Retirement	Social Security
<b>ASSETS</b>					
Cash					
Demand deposits	\$ 3,574,852	2,909,195	7,100,287	14,601	
Certificates of deposit					
Investments			1,507,574	212,482	160,171
Receivables					
Taxes	2,783,619	1,900,197	9,000,000	5,122,038	3,500,000
Interest			4,913	692	522
Other					
Due from Federal, State and other governmental units			2,201		
Due from other funds			101,961	4,042,001	1,420,769
Advances receivable from other funds				130,696	420,700
Total assets	<u>\$ 6,358,471</u>	<u>4,809,392</u>	<u>17,716,936</u>	<u>9,522,510</u>	<u>5,502,162</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	\$		414,897		199,928
Accrued payroll	51,391	33,907	37,156		
Accrued compensated absences - current			16,481		
Due to Federal, State and other governmental units			69,440		
Due to other funds			2,057,582	2,195,604	149,494
Advances payable to other funds					
Deferred revenue	2,745,952	1,872,923	8,883,551	5,029,413	3,452,082
Retainage payable			7,459		
Total liabilities	<u>2,797,343</u>	<u>1,906,830</u>	<u>11,486,566</u>	<u>7,225,017</u>	<u>3,801,504</u>
<b>Fund balances</b>					
<b>Nonspendable</b>					
Advances receivable from other funds				130,696	420,700
<b>Restricted for</b>					
<b>Grant programs</b>					
Employee benefits	3,561,128	2,902,562			
<b>Health and public safety purposes</b>					
<b>Highways, streets and bridges purposes</b>					
<b>Wetland mitigation purposes</b>					
<b>Judicial purposes</b>					
<b>Other purposes</b>					
<b>Capital improvements</b>					
<b>Debt service</b>					
<b>Committed for</b>					
<b>Capital purposes</b>					
Other purposes			6,230,370		
Employee benefits				2,166,797	1,279,958
<b>Unassigned</b>					
Total fund balances	<u>3,561,128</u>	<u>2,902,562</u>	<u>6,230,370</u>	<u>2,297,493</u>	<u>1,700,658</u>
	<u>\$ 6,358,471</u>	<u>4,809,392</u>	<u>17,716,936</u>	<u>9,522,510</u>	<u>5,502,162</u>

COMBINING BALANCE SHEET (CONT.)

November 30, 2012

	<b>Special Revenue</b>				
	Court Document Storage	Welfare Fraud Forfeiture	Crime Laboratory	County Clerk Document Storage	Arrestee's Medical Cost
<b>ASSETS</b>					
Cash					
Demand deposits	\$ 581,018	10,487	20,697	142,913	36,358
Certificates of deposit					
Investments	291,852	7,821	12,354	67,676	72,717
Receivables					
Taxes					
Interest	951	26	40	221	237
Other					
Due from Federal, State and other governmental units					
Due from other funds					
Advances receivable from other funds					
Total assets	<u>\$ 873,821</u>	<u>18,334</u>	<u>33,091</u>	<u>210,810</u>	<u>109,312</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities					
Accounts payable	\$ 324,689		59	551	
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					
Total liabilities	<u>324,689</u>	<u>-</u>	<u>59</u>	<u>551</u>	<u>-</u>
Fund balances					
Nonspendable					
Advances receivable from other funds					
Restricted for					
Grant programs					
Employee benefits					
Health and public safety purposes			33,032		109,312
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes	549,132				
Other purposes		18,334		210,259	
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes					
Employee benefits					
Unassigned					
Total fund balances	<u>549,132</u>	<u>18,334</u>	<u>33,032</u>	<u>210,259</u>	<u>109,312</u>
	<u>\$ 873,821</u>	<u>18,334</u>	<u>33,091</u>	<u>210,810</u>	<u>109,312</u>

COMBINING BALANCE SHEET (CONT.)

November 30, 2012

	<b>Special Revenue</b>				
	Children's Waiting Room Fee	Detention Variance Fee	GIS Recorder	GIS Data Processing	Sheriff's Basic Correctional Officer Training Fund
<b>ASSETS</b>					
Cash					
Demand deposits	\$ 288,594	203,886	480,712	158,272	
Certificates of deposit					
Investments	138,336	98,224	259,801	39,160	18,502
Receivables					
Taxes					
Interest	451	320	847	128	60
Other					
Due from Federal, State and other governmental units					
Due from other funds					
Advances receivable from other funds					
Total assets	<u>\$ 427,381</u>	<u>302,430</u>	<u>741,360</u>	<u>197,560</u>	<u>18,562</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities					
Accounts payable	\$ 16,731		2,663	144,759	27,111
Accrued payroll			1,236	18,820	1,458
Accrued compensated absences - current				40,807	
Due to Federal, State and other governmental units					
Due to other funds				222,357	21,518
Advances payable to other funds					
Deferred revenue					
Retainage payable					
Total liabilities	<u>16,731</u>	<u>-</u>	<u>3,899</u>	<u>426,743</u>	<u>50,087</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	410,650				
Other purposes			737,461		
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes		302,430			
Employee benefits					
Unassigned				(229,183)	(31,525)
Total fund balances	<u>410,650</u>	<u>302,430</u>	<u>737,461</u>	<u>(229,183)</u>	<u>(31,525)</u>
	<u>\$ 427,381</u>	<u>302,430</u>	<u>741,360</u>	<u>197,560</u>	<u>18,562</u>

COMBINING BALANCE SHEET (CONT.)

November 30, 2012

	<b>Special Revenue</b>				
	Economic Development and Planning	Neutral Site Custody Exchange	Sheriff's Police Vehicle	Rental Housing Support Program	OEM Community Education and Voluntary Outreach
<b>ASSETS</b>					
Cash					
Demand deposits	\$ 1,180,134	334,449	23,466	258,979	1,260
Certificates of deposit					
Investments	175,052	168,339	11,698	136,226	
Receivables					
Taxes					
Interest	570	549	38	444	
Other					
Due from Federal, State and other governmental units	9,907				
Due from other funds	77,124				
Advances receivable from other funds					
Total assets	<u>\$ 1,442,787</u>	<u>503,337</u>	<u>35,202</u>	<u>395,649</u>	<u>1,260</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	\$ 126,265	4,342	16,891	25,452	
Accrued payroll	24,276	2,930		949	
Accrued compensated absences - current	4,194	1,671			
Due to Federal, State and other governmental units	675	41			
Due to other funds		4,618			
Advances payable to other funds	1,769,182				
Deferred revenue					
Retainage payable					
Total liabilities	<u>1,924,592</u>	<u>13,602</u>	<u>16,891</u>	<u>26,401</u>	<u>-</u>
<b>Fund balances</b>					
<b>Nonspendable</b>					
Advances receivable from other funds					
<b>Restricted for</b>					
Grant programs					
Employee benefits					
Health and public safety purposes			18,311		
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes		489,735			
Other purposes				369,248	
Capital improvements					
Debt service					
<b>Committed for</b>					
Capital purposes					
Other purposes					1,260
Employee benefits					
Unassigned	(481,805)				
Total fund balances	<u>(481,805)</u>	<u>489,735</u>	<u>18,311</u>	<u>369,248</u>	<u>1,260</u>
	<u>\$ 1,442,787</u>	<u>503,337</u>	<u>35,202</u>	<u>395,649</u>	<u>1,260</u>

COMBINING BALANCE SHEET (CONT.)

November 30, 2012

	<b>Special Revenue</b>				
	Convalescent Center Foundation Funded Projects	Coroner's Fee	Circuit Clerk Operations and Administration	Youth Home	Drug Court and MICAP
<b>ASSETS</b>					
Cash					
Demand deposits	\$ 22,220		403,971	533,849	145,860
Certificates of deposit					
Investments	8,538	10,000	31,422	38,818	76,044
Receivables					
Taxes				1,250,000	
Interest	28	33	102	126	248
Other					
Due from Federal, State and other governmental units				49,608	
Due from other funds					
Advances receivable from other funds					
Total assets	<u>\$ 30,786</u>	<u>10,033</u>	<u>435,495</u>	<u>1,872,401</u>	<u>222,152</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	\$ 22,579	4,952	43,536	117,711	66,172
Accrued payroll		877	24,122	5,190	5,840
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds		7,770	168		82,246
Advances payable to other funds				682,151	
Deferred revenue				1,225,821	
Retainage payable					
Total liabilities	<u>22,579</u>	<u>13,599</u>	<u>67,826</u>	<u>2,030,873</u>	<u>154,258</u>
<b>Fund balances</b>					
<b>Nonspendable</b>					
Advances receivable from other funds					
<b>Restricted for</b>					
Grant programs					
Employee benefits					
Health and public safety purposes	8,207				
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes			367,669		67,894
Other purposes					
Capital improvements					
Debt service					
<b>Committed for</b>					
Capital purposes					
Other purposes					
Employee benefits					
Unassigned		(3,566)		(158,472)	
Total fund balances	<u>8,207</u>	<u>(3,566)</u>	<u>367,669</u>	<u>(158,472)</u>	<u>67,894</u>
	<u>\$ 30,786</u>	<u>10,033</u>	<u>435,495</u>	<u>1,872,401</u>	<u>222,152</u>

COMBINING BALANCE SHEET (CONT.)

November 30, 2012

	<b>Special Revenue</b>				
	Highway Motor Fuel Tax	Animal Control Act	Law Library	Probation Services	Tax Sale Automation
<b>ASSETS</b>					
Cash					
Demand deposits	\$ 6,996,212	264,587	1,027,492	2,268,152	508,291
Certificates of deposit	2,925,000	750,000			
Investments	2,425,145	128,906	276,859	1,068,130	233,434
Receivables					
Taxes					
Interest	7,903	420	902	3,481	761
Other					
Due from Federal, State and other governmental units	459,937				
Due from other funds				7,855	
Advances receivable from other funds				300,000	
Total assets	<u>\$ 12,814,197</u>	<u>1,143,913</u>	<u>1,305,253</u>	<u>3,647,618</u>	<u>742,486</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	\$ 1,244,444	93,626	10,297	92,805	4,100
Accrued payroll		25,742	2,251		471
Accrued compensated absences - current		2,681	1,321		
Due to Federal, State and other governmental units	2,263,144	3,859			
Due to other funds		88,996	30,394	66,246	
Advances payable to other funds					
Deferred revenue					
Retainage payable	107,058				
Total liabilities	<u>3,614,646</u>	<u>214,904</u>	<u>44,263</u>	<u>159,051</u>	<u>4,571</u>
<b>Fund balances</b>					
<b>Nonspendable</b>					
Advances receivable from other funds				300,000	
<b>Restricted for</b>					
Grant programs					
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes	9,199,551				
Wetland mitigation purposes					
Judicial purposes			1,260,990	3,188,567	
Other purposes		929,009			737,915
Capital improvements					
Debt service					
<b>Committed for</b>					
Capital purposes					
Other purposes					
Employee benefits					
<b>Unassigned</b>					
Total fund balances	<u>9,199,551</u>	<u>929,009</u>	<u>1,260,990</u>	<u>3,488,567</u>	<u>737,915</u>
	<u>\$ 12,814,197</u>	<u>1,143,913</u>	<u>1,305,253</u>	<u>3,647,618</u>	<u>742,486</u>

COMBINING BALANCE SHEET (CONT.)

November 30, 2012

	<b>Special Revenue</b>				
	Recorder Document Storage	Court Automation	Environment Related Public Works Project	Environmental Education Issue	Township Project Reimbursement
<b>ASSETS</b>					
Cash					
Demand deposits	\$ 296,897	790,660	175,623		549,358
Certificates of deposit					
Investments	123,257	273,933	85,381	139	
Receivables					
Taxes					
Interest	402	893	278		
Other					
Due from Federal, State and other governmental units					
Due from other funds					
Advances receivable from other funds					
Total assets	<u>\$ 420,556</u>	<u>1,065,486</u>	<u>261,282</u>	<u>139</u>	<u>549,358</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities					
Accounts payable	\$ 1,184	311,462			478,510
Accrued payroll	4,123				
Accrued compensated absences - current	671				
Due to Federal, State and other governmental units					
Due to other funds				139	
Advances payable to other funds					
Deferred revenue					
Retainage payable					
Total liabilities	<u>5,978</u>	<u>311,462</u>	<u>-</u>	<u>139</u>	<u>478,510</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					70,848
Wetland mitigation purposes					
Judicial purposes		754,024			
Other purposes	414,578				
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes			261,282		
Employee benefits					
Unassigned					
Total fund balances	<u>414,578</u>	<u>754,024</u>	<u>261,282</u>	<u>-</u>	<u>70,848</u>
	<u>\$ 420,556</u>	<u>1,065,486</u>	<u>261,282</u>	<u>139</u>	<u>549,358</u>

COMBINING BALANCE SHEET (CONT.)

November 30, 2012

	<b>Special Revenue</b>				
	Wetland Mitigation	Child Support Maintenance	Federal Drug S.A. 1417	State Funds S.A. 1418	Money Laundering Forfeitures
<b>ASSETS</b>					
Cash					
Demand deposits	\$ 7,126,079	373,718	80,793	277,084	128,474
Certificates of deposit	6,400,000				
Investments	2,527,131				
Receivables					
Taxes					
Interest	8,235				
Other					
Due from Federal, State and other governmental units					
Due from other funds					
Advances receivable from other funds					
Total assets	<u>\$ 16,061,445</u>	<u>373,718</u>	<u>80,793</u>	<u>277,084</u>	<u>128,474</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities					
Accounts payable	\$ 361,821	13,523			
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					
Total liabilities	<u>361,821</u>	<u>13,523</u>	<u>-</u>	<u>-</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	15,699,624				
Judicial purposes		360,195	80,793	277,084	128,474
Other purposes					
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes					
Employee benefits					
Unassigned					
Total fund balances	<u>15,699,624</u>	<u>360,195</u>	<u>80,793</u>	<u>277,084</u>	<u>128,474</u>
	<u>\$ 16,061,445</u>	<u>373,718</u>	<u>80,793</u>	<u>277,084</u>	<u>128,474</u>

COMBINING BALANCE SHEET (CONT.)

November 30, 2012

	<b>Special Revenue</b>				
	State's Attorney Records Automation	Electronic Citation Operations	Housing Authority - Family Self-Sufficiency	U.S. Department of Justice	Com Ed Rate Relief Program
<b>ASSETS</b>					
Cash					
Demand deposits	\$ 719	218,889	29,156		
Certificates of deposit					
Investments		102,731	27,698		
Receivables					
Taxes					
Interest		335	90		
Other					
Due from Federal, State and other governmental units			4,774	76,229	1,812
Due from other funds					
Advances receivable from other funds					
Total assets	<u>\$ 719</u>	<u>\$ 321,955</u>	<u>61,718</u>	<u>76,229</u>	<u>1,812</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities					
Accounts payable	\$	60,692	54	5,551	290
Accrued payroll			74	745	1,522
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds				83,761	
Advances payable to other funds					
Deferred revenue			4,774	8,698	
Retainage payable				2,863	
Total liabilities	<u>-</u>	<u>60,692</u>	<u>4,902</u>	<u>101,618</u>	<u>1,812</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	719	261,263			
Other purposes			56,816		
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes					
Employee benefits					
Unassigned				(25,389)	
Total fund balances	<u>719</u>	<u>261,263</u>	<u>56,816</u>	<u>(25,389)</u>	<u>-</u>
	<u>\$ 719</u>	<u>321,955</u>	<u>61,718</u>	<u>76,229</u>	<u>1,812</u>

COMBINING BALANCE SHEET (CONT.)

November 30, 2012

	<b>Special Revenue</b>				
	Models For Change Initiative	Convalescent Center Foundation Grant	Family Violence Coordinating Council	Illinois Motor Vehicles BATTLE	Tobacco Enforcement Program
<b>ASSETS</b>					
Cash					
Demand deposits	\$ 6,837	1,274	6,345		4,950
Certificates of deposit					
Investments					
Receivables					
Taxes					
Interest					
Other					
Due from Federal, State and other governmental units					
Due from other funds					
Advances receivable from other funds					
Total assets	<u>\$ 6,837</u>	<u>1,274</u>	<u>6,345</u>	<u>-</u>	<u>4,950</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	\$ 2,178	6	1,768		8
Accrued payroll		88			
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds					100
Advances payable to other funds					
Deferred revenue		1,180	4,577		
Retainage payable					
Total liabilities	<u>2,178</u>	<u>1,274</u>	<u>6,345</u>	<u>-</u>	<u>108</u>
<b>Fund balances</b>					
<b>Nonspendable</b>					
Advances receivable from other funds					
<b>Restricted for</b>					
Grant programs	4,659				4,842
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes					
Other purposes					
Capital improvements					
Debt service					
<b>Committed for</b>					
Capital purposes					
Other purposes					
Employee benefits					
Unassigned					
Total fund balances	<u>4,659</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,842</u>
	<u>\$ 6,837</u>	<u>1,274</u>	<u>6,345</u>	<u>-</u>	<u>4,950</u>

COMBINING BALANCE SHEET (CONT.)

November 30, 2012

	<u>Special Revenue</u>				
	Prince Crossing and Woodland Subdivision Project	Department of Human Services	Clean Cities Project	State Board of Elections Help America Vote Act	FEMA Cooperating Technical Partnership
<b>ASSETS</b>					
Cash					
Demand deposits	\$	14,704			
Certificates of deposit					
Investments					
Receivables					
Taxes					
Interest					
Other					
Due from Federal, State and other governmental units		17,885		307,415	655,658
Due from other funds					
Advances receivable from other funds					
Total assets	\$ -	32,589	-	307,415	655,658
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities					
Accounts payable	\$	200			30,344
Accrued payroll		2,024			
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds	118,176			307,415	655,298
Advances payable to other funds					
Deferred revenue		12,918		307,415	14,416
Retainage payable					
Total liabilities	118,176	15,142	-	614,830	700,058
Fund balances					
Nonspendable					
Advances receivable from other funds					
Restricted for					
Grant programs		17,447			
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					
Employee benefits					
Unassigned	(118,176)			(307,415)	(44,400)
Total fund balances	(118,176)	17,447	-	(307,415)	(44,400)
	\$ -	32,589	-	307,415	655,658

COMBINING BALANCE SHEET (CONT.)

November 30, 2012

	<b>Special Revenue</b>				
	Energy Efficiency and Conservation Block Grant	FTA Job Access and Reverse Commute Program	National Children's Alliance Program	DuPage River Restoration Grant	Illinois Emergency Management Agency
<b>ASSETS</b>					
Cash					
Demand deposits	\$				
Certificates of deposit					
Investments					
Receivables					
Taxes					
Interest					
Other					
Due from Federal, State and other governmental units		61,057			145,570
Due from other funds					
Advances receivable from other funds					
Total assets	\$ -	61,057	-	-	145,570
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	\$	16,497			12,315
Accrued payroll					
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds		44,560			159,554
Advances payable to other funds					
Deferred revenue					528
Retainage payable					
Total liabilities	-	61,057	-	-	172,397
<b>Fund balances</b>					
<b>Nonspendable</b>					
Advances receivable from other funds					
<b>Restricted for</b>					
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					
<b>Committed for</b>					
Capital purposes					
Other purposes					
Employee benefits					
Unassigned					(26,827)
Total fund balances	-	-	-	-	(26,827)
	\$ -	61,057	-	-	145,570

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COMBINING BALANCE SHEET (CONT.)

November 30, 2012

	<b>Special Revenue</b>				
	Illinois Attorney General's Office - Violent Crime Victims Assistance	Illinois Department of Commerce and Economic Opportunity	Community Development Act	HUD Supportive Housing Grant	HUD Neighborhood Stabilization Program
<b>ASSETS</b>					
Cash					
Demand deposits	\$ 1,935	89,984	49,697		75,566
Certificates of deposit					
Investments		95,548			
Receivables					
Taxes					
Interest		311			
Other		5,371			
Due from Federal, State and other governmental units		951,228	9,122,980	3,529	48,186
Due from other funds					
Advances receivable from other funds					
Total assets	<u>\$ 1,935</u>	<u>1,142,442</u>	<u>9,172,677</u>	<u>3,529</u>	<u>123,752</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	\$	536,975	378,116	655	13,620
Accrued payroll	441	38,076	10,060	847	725
Accrued compensated absences - current		6,619	8,176		
Due to Federal, State and other governmental units		182	538,119		
Due to other funds		43,756	366	2,027	50
Advances payable to other funds					
Deferred revenue		97,230	7,718,084		31,171
Retainage payable					
Total liabilities	<u>441</u>	<u>722,838</u>	<u>8,652,921</u>	<u>3,529</u>	<u>45,566</u>
<b>Fund balances</b>					
<b>Nonspendable</b>					
Advances receivable from other funds					
<b>Restricted for</b>					
Grant programs	1,494	419,604	519,756		78,186
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes					
Other purposes					
Capital improvements					
Debt service					
<b>Committed for</b>					
Capital purposes					
Other purposes					
Employee benefits					
Unassigned					
Total fund balances	<u>1,494</u>	<u>419,604</u>	<u>519,756</u>	<u>-</u>	<u>78,186</u>
	<u>\$ 1,935</u>	<u>1,142,442</u>	<u>9,172,677</u>	<u>3,529</u>	<u>123,752</u>

COMBINING BALANCE SHEET (CONT.)

November 30, 2012

	<b>Special Revenue</b>				
	HUD Homeless Management Information System	Area Agency on Aging	Illinois Department of Healthcare and Family Services	Coroner's Certificate Fee Grant	Meacham Grove Kress Creek Project
<b>ASSETS</b>					
Cash					
Demand deposits	\$	549,999		931	381,652
Certificates of deposit					
Investments					
Receivables					
Taxes					
Interest					
Other					
Due from Federal, State and other governmental units	6,800	726,550	542,204		
Due from other funds	9,937				
Advances receivable from other funds					
Total assets	<u>\$ 16,737</u>	<u>1,276,549</u>	<u>542,204</u>	<u>931</u>	<u>381,652</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	\$ 2,214	55,324	304,700	840	110,987
Accrued payroll	1,086	39,967	16,094		
Accrued compensated absences - current		905	5,749		
Due to Federal, State and other governmental units			12,674		
Due to other funds	3,500	199	205,561		152,042
Advances payable to other funds					
Deferred revenue		566,184	79,125		
Retainage payable					
Total liabilities	<u>6,800</u>	<u>662,579</u>	<u>623,903</u>	<u>840</u>	<u>263,029</u>
<b>Fund balances</b>					
<b>Nonspendable</b>					
Advances receivable from other funds					
<b>Restricted for</b>					
Grant programs	9,937	613,970		91	118,623
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes					
Other purposes					
Capital improvements					
Debt service					
<b>Committed for</b>					
Capital purposes					
Other purposes					
Employee benefits					
Unassigned			(81,699)		
Total fund balances	<u>9,937</u>	<u>613,970</u>	<u>(81,699)</u>	<u>91</u>	<u>118,623</u>
	<u>\$ 16,737</u>	<u>1,276,549</u>	<u>542,204</u>	<u>931</u>	<u>381,652</u>

COMBINING BALANCE SHEET (CONT.)

November 30, 2012

	<b>Special Revenue</b>			<b>Special Revenue Total</b>
	State Court Improvement Program	Children's Advocacy Services	Illinois Criminal Justice Information Authority	
<b>ASSETS</b>				
Cash				
Demand deposits	\$			40,722,118
Certificates of deposit				10,075,000
Investments				10,911,099
Receivables				
Taxes				23,555,854
Interest				35,557
Other				5,371
Due from Federal, State and other governmental units		26,018	101,730	13,321,278
Due from other funds				5,659,647
Advances receivable from other funds				851,396
<b>Total assets</b>	<b>\$ -</b>	<b>26,018</b>	<b>101,730</b>	<b>105,137,320</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities				
Accounts payable	\$		30,401	5,734,795
Accrued payroll		1,106	9,086	362,680
Accrued compensated absences - current				89,275
Due to Federal, State and other governmental units			630	2,888,764
Due to other funds		24,912	58,588	6,786,997
Advances payable to other funds				2,451,333
Deferred revenue		18,518	20,746	32,095,306
Retainage payable				117,380
<b>Total liabilities</b>	<b>-</b>	<b>44,536</b>	<b>119,451</b>	<b>50,526,530</b>
Fund balances				
Nonspendable				
Advances receivable from other funds				851,396
Restricted for				
Grant programs				1,788,609
Employee benefits				6,463,690
Health and public safety purposes				168,862
Highways, streets and bridges purposes				9,270,399
Wetland mitigation purposes				15,699,624
Judicial purposes				8,197,189
Other purposes				3,473,620
Capital improvements				
Debt service				
Committed for				
Capital purposes				
Other purposes				6,795,342
Employee benefits				3,446,755
Unassigned		(18,518)	(17,721)	(1,544,696)
<b>Total fund balances</b>	<b>-</b>	<b>(18,518)</b>	<b>(17,721)</b>	<b>54,610,790</b>
	<b>\$ -</b>	<b>26,018</b>	<b>101,730</b>	<b>105,137,320</b>

COMBINING BALANCE SHEET (CONT.)

November 30, 2012

	<b>Debt Service</b>				
	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 - Stormwater Project	2001 Transportation Revenue Bonds
<b>ASSETS</b>					
Cash					
Demand deposits	\$ 833,149	388,739	557,587	2,449	
Certificates of deposit					
Investments		268,159	384,890	1,189	
Receivables					
Taxes	810,128				
Interest		874	1,254	4	
Other					
Due from Federal, State and other governmental units					
Due from other funds					
Advances receivable from other funds					
Total assets	<u>\$ 1,643,277</u>	<u>657,772</u>	<u>943,731</u>	<u>3,642</u>	<u>-</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
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	793,844				
Retainage payable					
Total liabilities	<u>793,844</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances</b>					
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	849,433	657,772	943,731	3,642	
Committed for					
Capital purposes					
Other purposes					
Employee benefits					
Unassigned					
Total fund balances	<u>849,433</u>	<u>657,772</u>	<u>943,731</u>	<u>3,642</u>	<u>-</u>
	<u>\$ 1,643,277</u>	<u>657,772</u>	<u>943,731</u>	<u>3,642</u>	<u>-</u>

COMBINING BALANCE SHEET (CONT.)

November 30, 2012

	<b>Debt Service</b>				
	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	2006 Limited Tax General Obligation Refunding Bonds - Courthouse Project
<b>ASSETS</b>					
Cash					
Demand deposits	\$ 1,567,148	2,253,266	1,251,006	6,791	
Certificates of deposit					
Investments	768,830	1,105,418	534,419	13,387,604	2,858,366
Receivables					
Taxes			374,796		3,737,265
Interest	2,505	3,602	1,741	3,083	
Other					
Due from Federal, State and other governmental units				900,183	
Due from other funds					
Advances receivable from other funds					
Total assets	<u>\$ 2,338,483</u>	<u>3,362,286</u>	<u>2,161,962</u>	<u>14,297,661</u>	<u>6,595,631</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
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			125,488		3,686,110
Retainage payable					
Total liabilities	<u>-</u>	<u>-</u>	<u>125,488</u>	<u>-</u>	<u>3,686,110</u>
<b>Fund balances</b>					
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	2,338,483	3,362,286	2,036,474	14,297,661	2,909,521
Committed for					
Capital purposes					
Other purposes					
Employee benefits					
Unassigned					
Total fund balances	<u>2,338,483</u>	<u>3,362,286</u>	<u>2,036,474</u>	<u>14,297,661</u>	<u>2,909,521</u>
	<u>\$ 2,338,483</u>	<u>3,362,286</u>	<u>2,161,962</u>	<u>14,297,661</u>	<u>6,595,631</u>

COMBINING BALANCE SHEET (CONT.)

November 30, 2012

	<b>Debt Service</b>			<b>Debt Service Total</b>
	2006 General Obligation Refunding Bonds - Stormwater Project	2010 General Obligation Alternative Revenue Bonds	2011 General Obligation Refunding Bonds - Drainage Project	
<b>ASSETS</b>				
Cash				
Demand deposits	\$ 1,139,078		159,264	8,158,477
Certificates of deposit				
Investments	594,654		70,189	19,973,718
Receivables				
Taxes			45,838	4,968,027
Interest	1,938		229	15,230
Other				
Due from Federal, State and other governmental units				900,183
Due from other funds				
Advances receivable from other funds				
Total assets	<u>\$ 1,735,670</u>	<u>-</u>	<u>275,520</u>	<u>34,015,635</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
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			15,279	4,620,721
Retainage payable				
Total liabilities	<u>-</u>	<u>-</u>	<u>15,279</u>	<u>4,620,721</u>
<b>Fund balances</b>				
<b>Nonspendable</b>				
Advances receivable from other funds				
<b>Restricted for</b>				
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	1,735,670		260,241	29,394,914
<b>Committed for</b>				
Capital purposes				
Other purposes				
Employee benefits				
<b>Unassigned</b>				
Total fund balances	<u>1,735,670</u>	<u>-</u>	<u>260,241</u>	<u>29,394,914</u>
	<u>\$ 1,735,670</u>	<u>-</u>	<u>275,520</u>	<u>34,015,635</u>

COMBINING BALANCE SHEET (CONT.)

November 30, 2012

	<b>Capital Projects</b>				
	2001 Courthouse Bond Project	Special Service Area #14 Expansion	2001 Drainage Bond Project	2001 Stormwater Bond Project	2005 Drainage Bond Project
<b>ASSETS</b>					
Cash					
Demand deposits	\$			181,997	
Certificates of deposit					
Investments				125,445	
Receivables					
Taxes					
Interest				409	
Other					
Due from Federal, State and other governmental units					
Due from other funds				50,081	
Advances receivable from other funds					
Total assets	\$	-	-	357,932	-
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities					
Accounts payable	\$			6,535	
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					
Total liabilities		-	-	6,535	-
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				351,397	
Debt service					
Committed for					
Capital purposes					
Other purposes					
Employee benefits					
Unassigned					
Total fund balances		-	-	351,397	-
	\$	-	-	357,932	-

COMBINING BALANCE SHEET (CONT.)

November 30, 2012

	<b>Capital Projects</b>				
	Children's Center Facility Construction	2011 Drainage Bond Project	Highway Impact Fees	County Infrastructure	<b>Capital Projects Total</b>
<b>ASSETS</b>					
Cash					
Demand deposits	\$ 238,816	127,446	4,317,501	800,000	5,665,760
Certificates of deposit			2,000,000		2,000,000
Investments	85,726	13,972	1,808,779		2,033,922
Receivables:					
Taxes		97,111			97,111
Interest	279	46	5,894		6,628
Other					
Due from Federal, State and other governmental units					
Due from other funds	100,000				150,081
Advances receivable from other funds					
Total assets	<u>\$ 424,821</u>	<u>238,575</u>	<u>8,132,174</u>	<u>800,000</u>	<u>9,953,502</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	\$ 603,652	131,340	44,953		786,480
Accrued payroll					
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds			19,556		19,556
Advances payable to other funds					
Deferred revenue		32,787			32,787
Retainage payable					
Total liabilities	<u>603,652</u>	<u>164,127</u>	<u>64,509</u>	<u>-</u>	<u>838,823</u>
<b>Fund balances</b>					
<b>Nonspendable</b>					
Advances receivable from other funds					
<b>Restricted for</b>					
Grant programs					
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes					
Other purposes					
Capital improvements		74,448	8,067,665		8,493,510
Debt service					
<b>Committed for</b>					
Capital purposes				800,000	800,000
Other purposes					
Employee benefits					
Unassigned	(178,831)				(178,831)
Total fund balances	<u>(178,831)</u>	<u>74,448</u>	<u>8,067,665</u>	<u>800,000</u>	<u>9,114,679</u>
	<u>\$ 424,821</u>	<u>238,575</u>	<u>8,132,174</u>	<u>800,000</u>	<u>9,953,502</u>

COMBINING BALANCE SHEET (CONT.)

November 30, 2012

	<b>Total Nonmajor Governmental Funds</b>
<b>ASSETS</b>	
Cash	
Demand deposits	\$ 54,546,355
Certificates of deposit	12,075,000
Investments	32,918,739
Receivables:	
Taxes	28,620,992
Interest	57,415
Other	5,371
Due from Federal, State and other governmental units	14,221,461
Due from other funds	5,809,728
Advances receivable from other funds	<u>851,396</u>
Total assets	<u>\$ 149,106,457</u>
<b>LIABILITIES AND FUND BALANCES</b>	
Liabilities	
Accounts payable	\$ 6,521,275
Accrued payroll	362,680
Accrued compensated absences - current	89,275
Due to Federal, State and other governmental units	2,888,764
Due to other funds	6,806,553
Advances payable to other funds	2,451,333
Deferred revenue	36,748,814
Retainage payable	<u>117,380</u>
Total liabilities	<u>55,986,074</u>
Fund balances	
Nonspendable	
Advances receivable from other funds	851,396
Restricted for	
Grant programs	1,788,609
Employee benefits	6,463,690
Health and public safety purposes	168,862
Highways, streets and bridges purposes	9,270,399
Wetland mitigation purposes	15,699,624
Judicial purposes	8,197,189
Other purposes	3,473,620
Capital improvements	8,493,510
Debt service	29,394,914
Committed for	
Capital purposes	800,000
Other purposes	6,795,342
Employee benefits	3,446,755
Unassigned	<u>(1,723,527)</u>
Total fund balances	<u>93,120,383</u>
	<u>\$ 149,106,457</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES

Year Ended November 30, 2012

	<b>Special Revenue</b>				
	Health Department IMRF	Health Department FICA	Stormwater Drainage	Illinois Municipal Retirement	Social Security
<b>Revenues</b>					
Taxes					
Property	\$ 2,769,925	2,010,737	8,490,971	5,147,168	3,494,055
Sales					
Intergovernmental	62,548		130,130	383,637	
Court fees and fines					
Fees, licenses and permits			320,186		
Charges for services					
Investment income	2,053	1,675	13,991	2,420	1,769
Miscellaneous			30,037		
<b>Total revenues</b>	<b>2,834,526</b>	<b>2,012,412</b>	<b>8,985,315</b>	<b>5,533,225</b>	<b>3,495,824</b>
<b>Expenditures</b>					
Current					
General government				15,212,858	6,900,454
Health and public safety	2,588,463	1,793,474			
Highways, streets and bridges					
Public services					
Judicial					
Conservation and recreation					
Public works			4,545,924		
<b>Total current expenditures</b>	<b>2,588,463</b>	<b>1,793,474</b>	<b>4,545,924</b>	<b>15,212,858</b>	<b>6,900,454</b>
Capital outlays			38,056		
Debt service					
Principal					
Interest					
Fiscal agent fees					
<b>Total expenditures</b>	<b>2,588,463</b>	<b>1,793,474</b>	<b>4,583,980</b>	<b>15,212,858</b>	<b>6,900,454</b>
Excess (deficiency) of revenues over expenditures	246,063	218,938	4,401,335	(9,679,633)	(3,404,630)
Other financing sources (uses)					
Transfers in			4,100,000	10,354,652	3,405,833
Transfers out			(7,349,500)		
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(3,249,500)</b>	<b>10,354,652</b>	<b>3,405,833</b>
Net change in fund balance	246,063	218,938	1,151,835	675,019	1,203
Fund balance					
December 1	3,315,065	2,683,624	5,078,535	1,622,474	1,699,455
November 30	<b>\$ 3,561,128</b>	<b>2,902,562</b>	<b>6,230,370</b>	<b>2,297,493</b>	<b>1,700,658</b>

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

Year Ended November 30, 2012

	<b>Special Revenue</b>				
	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	2,718,001				
Fees, licenses and permits			20,918	67,210	65,256
Charges for services					
Investment income	3,380	102	168	814	857
Miscellaneous					
Total revenues	2,721,381	102	21,086	68,024	66,113
Expenditures					
Current					
General government				39,677	
Health and public safety			69,032		150,000
Highways, streets and bridges					
Public services		19,700			
Judicial	2,525,160				
Conservation and recreation					
Public works					
Total current expenditures	2,525,160	19,700	69,032	39,677	150,000
Capital outlays	61,975				
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	2,587,135	19,700	69,032	39,677	150,000
Excess (deficiency) of revenues over expenditures	134,246	(19,598)	(47,946)	28,347	(83,887)
Other financing sources (uses)					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	134,246	(19,598)	(47,946)	28,347	(83,887)
Fund balance					
December 1	414,886	37,932	80,978	181,912	193,199
November 30	\$ 549,132	18,334	33,032	210,259	109,312

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

Year Ended November 30, 2012

	<b>Special Revenue</b>				
	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	115,751	26,802	173,389	2,342,834	
Charges for services					149,889
Investment income	1,672	1,182	3,177	475	232
Miscellaneous					
Total revenues	117,423	27,984	176,566	2,343,309	150,121
Expenditures					
Current					
General government			316,019	2,150,583	
Health and public safety					202,544
Highways, streets and bridges					
Public services					
Judicial	108,372				
Conservation and recreation					
Public works					
Total current expenditures	108,372	-	316,019	2,150,583	202,544
Capital outlays				109,650	
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	108,372	-	316,019	2,260,233	202,544
Excess (deficiency) of revenues over expenditures	9,051	27,984	(139,453)	83,076	(52,423)
Other financing sources (uses)					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	9,051	27,984	(139,453)	83,076	(52,423)
Fund balance					
December 1	401,599	274,446	876,914	(312,259)	20,898
November 30	\$ 410,650	302,430	737,461	(229,183)	(31,525)

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

Year Ended November 30, 2012

	<b>Special Revenue</b>				
	Economic Development and Planning	Neutral Site Custody Exchange	Sheriff's Police Vehicle	Rental Housing Support Program	OEM Community Education and Voluntary Outreach
<b>Revenues</b>					
Taxes					
Property	\$				
Sales					
Intergovernmental	160,169				
Court fees and fines					
Fees, licenses and permits	2,885,678	310,463	34,976	81,121	
Charges for services					21,545
Investment income	2,532	2,029	131	1,656	
Miscellaneous	98,830	1,899			
<b>Total revenues</b>	<b>3,147,209</b>	<b>314,391</b>	<b>35,107</b>	<b>82,777</b>	<b>21,545</b>
<b>Expenditures</b>					
<b>Current</b>					
General government					
Health and public safety			28,349		21,817
Highways, streets and bridges					
Public services	2,754,925			138,254	
Judicial		289,449			
Conservation and recreation					
Public works					
<b>Total current expenditures</b>	<b>2,754,925</b>	<b>289,449</b>	<b>28,349</b>	<b>138,254</b>	<b>21,817</b>
<b>Capital outlays</b>					
<b>Debt service</b>					
Principal					
Interest					
Fiscal agent fees					
<b>Total expenditures</b>	<b>2,754,925</b>	<b>289,449</b>	<b>28,349</b>	<b>138,254</b>	<b>21,817</b>
Excess (deficiency) of revenues over expenditures	392,284	24,942	6,758	(55,477)	(272)
<b>Other financing sources (uses)</b>					
Transfers in	558,987				
Transfers out					
<b>Total other financing sources (uses)</b>	<b>558,987</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	951,271	24,942	6,758	(55,477)	(272)
<b>Fund balance</b>					
December 1	(1,433,076)	464,793	11,553	424,725	1,532
November 30	\$ (481,805)	489,735	18,311	369,248	1,260

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

Year Ended November 30, 2012

	Special Revenue				
	Convalescent Center Foundation Funded Projects	Coroner's Fee	Circuit Clerk Operations and Administration	Youth Home	Drug Court and MICAP
Revenues					
Taxes					
Property	\$			1,765,532	
Sales					
Intergovernmental				361,682	
Court fees and fines			495,079		663,486
Fees, licenses and permits		149,826			
Charges for services					
Investment income	103	120	404	464	899
Miscellaneous	5,430			11,214	
Total revenues	5,533	149,946	495,483	2,138,892	664,385
Expenditures					
Current					
General government		179,854			
Health and public safety					
Highways, streets and bridges					
Public services					
Judicial			243,111	1,330,752	763,773
Conservation and recreation					
Public works					
Total current expenditures	-	179,854	243,111	1,330,752	763,773
Capital outlays	27,709			54,415	
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	27,709	179,854	243,111	1,385,167	763,773
Excess (deficiency) of revenues over expenditures	(22,176)	(29,908)	252,372	753,725	(99,388)
Other financing sources (uses)					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	(22,176)	(29,908)	252,372	753,725	(99,388)
Fund balance					
December 1	30,383	26,342	115,297	(912,197)	167,282
November 30	\$ 8,207	(3,566)	367,669	(158,472)	67,894

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

Year Ended November 30, 2012

	<b>Special Revenue</b>				
	Highway Motor Fuel Tax	Animal Control Act	Law Library	Probation Services	Tax Sale Automation
Revenues					
Taxes					
Property	\$				
Sales					
Intergovernmental	6,553,586				
Court fees and fines					
Fees, licenses and permits		1,441,232	504,123	894,948	37,050
Charges for services		129,130	10,036		
Investment income	64,656	6,007	6,366	12,968	2,832
Miscellaneous		24,207		13,955	42,266
Total revenues	<u>6,618,242</u>	<u>1,600,576</u>	<u>520,525</u>	<u>921,871</u>	<u>82,148</u>
Expenditures					
Current					
General government		1,696,447			46,837
Health and public safety					
Highways, streets and bridges	2,929,699				
Public services					
Judicial			461,838	675,460	
Conservation and recreation					
Public works					
Total current expenditures	<u>2,929,699</u>	<u>1,696,447</u>	<u>461,838</u>	<u>675,460</u>	<u>46,837</u>
Capital outlays	5,343,908			243,729	
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	<u>8,273,607</u>	<u>1,696,447</u>	<u>461,838</u>	<u>919,189</u>	<u>46,837</u>
Excess (deficiency) of revenues over expenditures	<u>(1,655,365)</u>	<u>(95,871)</u>	<u>58,687</u>	<u>2,682</u>	<u>35,311</u>
Other financing sources (uses)					
Transfers in	1,463,099				
Transfers out					
Total other financing sources (uses)	<u>1,463,099</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(192,266)</u>	<u>(95,871)</u>	<u>58,687</u>	<u>2,682</u>	<u>35,311</u>
Fund balance					
December 1	<u>9,391,817</u>	<u>1,024,880</u>	<u>1,202,303</u>	<u>3,485,885</u>	<u>702,604</u>
November 30	<u>\$ 9,199,551</u>	<u>929,009</u>	<u>1,260,990</u>	<u>3,488,567</u>	<u>737,915</u>

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

Year Ended November 30, 2012

	<b>Special Revenue</b>				
	Recorder Document Storage	Court Automation	Environment Related Public Works Project	Environmental Education Issues	Township Project Reimbursement
Revenues					
Taxes					
Property	\$				
Sales					
Intergovernmental					478,510
Court fees and fines		2,726,929			
Fees, licenses and permits	523,401				
Charges for services					
Investment income	1,495	3,277	1,047		
Miscellaneous		620			
Total revenues	524,896	2,730,826	1,047	-	478,510
Expenditures					
Current					
General government	422,069				
Health and public safety					
Highways, streets and bridges					
Public services					
Judicial		2,534,502			
Conservation and recreation					
Public works					
Total current expenditures	422,069	2,534,502	-	-	-
Capital outlays		8,564	30,000		537,777
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	422,069	2,543,066	30,000	-	537,777
Excess (deficiency) of revenues over expenditures	102,827	187,760	(28,953)	-	(59,267)
Other financing sources (uses)					
Transfers in					
Transfers out				(487)	
Total other financing sources (uses)	-	-	-	(487)	-
Net change in fund balance	102,827	187,760	(28,953)	(487)	(59,267)
Fund balance					
December 1	311,751	566,264	290,235	487	130,115
November 30	\$ 414,578	754,024	261,282	-	70,848

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

Year Ended November 30, 2012

	<b>Special Revenue</b>				
	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			4,024	91,777	8,532
Fees, licenses and permits	596,033	310,157			
Charges for services					
Investment income	101,870	870			
Miscellaneous		3,410			
Total revenues	697,903	314,437	4,024	91,777	8,532
Expenditures					
Current					
General government					
Health and public safety					
Highways, streets and bridges					
Public services					
Judicial		351,999	141,976	69,304	2,697
Conservation and recreation					
Public works	291,241				
Total current expenditures	291,241	351,999	141,976	69,304	2,697
Capital outlays	117,701				
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	408,942	351,999	141,976	69,304	2,697
Excess (deficiency) of revenues over expenditures	288,961	(37,562)	(137,952)	22,473	5,835
Other financing sources (uses)					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	288,961	(37,562)	(137,952)	22,473	5,835
Fund balance					
December 1	15,410,663	397,757	218,745	254,611	122,639
November 30	\$ 15,699,624	360,195	80,793	277,084	128,474

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

Year Ended November 30, 2012

	<b>Special Revenue</b>				
	State's Attorney Records Automation	Electronic Citation Operations	Housing Authority - Family Self-Sufficiency	U.S. Department of Justice	Com Ed Rate Relief Program
Revenues					
Taxes					
Property	\$				
Sales					
Intergovernmental				174,142	
Court fees and fines					
Fees, licenses and permits	719	266,922			
Charges for services					
Investment income		1,202	308		
Miscellaneous					10,697
Total revenues	719	268,124	308	174,142	10,697
Expenditures					
Current					
General government					
Health and public safety				141,811	
Highways, streets and bridges					
Public services			4,774		10,697
Judicial		188,866			
Conservation and recreation					
Public works					
Total current expenditures	-	188,866	4,774	141,811	10,697
Capital outlays				49,728	
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	-	188,866	4,774	191,539	10,697
Excess (deficiency) of revenues over expenditures	719	79,258	(4,466)	(17,397)	-
Other financing sources (uses)					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	719	79,258	(4,466)	(17,397)	-
Fund balance					
December 1		182,005	61,282	(7,992)	
November 30	\$ 719	261,263	56,816	(25,389)	-

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

Year Ended November 30, 2012

	<b>Special Revenue</b>				
	Models For Change Initiative	Convalescent Center Foundation Grant	Family Violence Coordinating Council	Illinois Motor Vehicle BATTLE	Tobacco Enforcement Program
Revenues					
Taxes					
Property	\$				
Sales					
Intergovernmental		5,036	16,548		8,576
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income				20	
Miscellaneous					
Total revenues	-	5,036	16,548	20	8,576
Expenditures					
Current					
General government					
Health and public safety	52,831	5,036		57,430	3,734
Highways, streets and bridges					
Public services					
Judicial			16,548		
Conservation and recreation					
Public works					
Total current expenditures	52,831	5,036	16,548	57,430	3,734
Capital outlays					
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	52,831	5,036	16,548	57,430	3,734
Excess (deficiency) of revenues over expenditures	(52,831)	-	-	(57,410)	4,842
Other financing sources (uses)					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	(52,831)	-	-	(57,410)	4,842
Fund balance					
December 1	57,490			57,410	
November 30	\$ 4,659	-	-	-	4,842

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

Year Ended November 30, 2012

	<b>Special Revenue</b>				
	Prince Crossing and Woodland Subdivision Project	Department of Human Services	Clean Cities Project	State Board of Elections Help America Vote Act	FEMA Cooperating Technical Partnership
Revenues					
Taxes					
Property	\$				
Sales					
Intergovernmental	361,000	202,396	102,800	97,132	819,226
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income					
Miscellaneous		22,580			
Total revenues	361,000	224,976	102,800	97,132	819,226
Expenditures					
Current					
General government					
Health and public safety					210,970
Highways, streets and bridges					
Public services		222,582	63,000	104,377	
Judicial					
Conservation and recreation					
Public works	11,217				
Total current expenditures	11,217	222,582	63,000	104,377	210,970
Capital outlays	70,408			300,170	
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	81,625	222,582	63,000	404,547	210,970
Excess (deficiency) of revenues over expenditures	279,375	2,394	39,800	(307,415)	608,256
Other financing sources (uses)					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	279,375	2,394	39,800	(307,415)	608,256
Fund balance					
December 1	(397,551)	15,053	(39,800)		(652,656)
November 30	\$ (118,176)	17,447	-	(307,415)	(44,400)

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

Year Ended November 30, 2012

	<b>Special Revenue</b>				
	Energy Efficiency and Conservation Block Grant	FTA Job Access and Reverse Commute Program	National Children's Alliance Program	DuPage River Restoration Grant	Illinois Emergency Management Agency
Revenues					
Taxes					
Property	\$				
Sales					
Intergovernmental	361,739	194,215	10,000	826,845	875,784
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income					
Miscellaneous					
Total revenues	361,739	194,215	10,000	826,845	875,784
Expenditures					
Current					
General government					
Health and public safety					99,367
Highways, streets and bridges					
Public services		194,215			
Judicial			10,000		
Conservation and recreation	78,083			116,194	
Public works					
Total current expenditures	78,083	194,215	10,000	116,194	99,367
Capital outlays	279,917			710,651	737,764
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	358,000	194,215	10,000	826,845	837,131
Excess (deficiency) of revenues over expenditures	3,739	-	-	-	38,653
Other financing sources (uses)					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	3,739	-	-	-	38,653
Fund balance					
December 1	(3,739)			-	(65,480)
November 30	\$ -	-	-	-	(26,827)

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

Year Ended November 30, 2012

	<b>Special Revenue</b>				
	Illinois Attorney General's Office - Violent Crime Victims Assistance	Illinois Department of Commerce and Economic Opportunity	Community Development Act	HUD Supportive Housing Grant	HUD Neighborhood Stabilization Program
Revenues					
Taxes					
Property	\$				
Sales					
Intergovernmental	24,277	9,191,519	5,428,189	36,404	141,150
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income		1,096			
Miscellaneous		57,961	417,605		221,966
Total revenues	24,277	9,250,576	5,845,794	36,404	363,116
Expenditures					
Current					
General government					
Health and public safety					
Highways, streets and bridges					
Public services		8,833,111	5,999,137	36,404	471,341
Judicial	22,503				
Conservation and recreation					
Public works					
Total current expenditures	22,503	8,833,111	5,999,137	36,404	471,341
Capital outlays		98,702			
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	22,503	8,931,813	5,999,137	36,404	471,341
Excess (deficiency) of revenues over expenditures	1,774	318,763	(153,343)	-	(108,225)
Other financing sources (uses)					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	1,774	318,763	(153,343)	-	(108,225)
Fund balance					
December 1	(280)	100,841	673,099		186,411
November 30	\$ 1,494.00	419,604	519,756	-	78,186

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

Year Ended November 30, 2012

	<b>Special Revenue</b>				
	HUD Homeless Management Information System	Area Agency on Aging	Illinois Department of Healthcare and Family Services	Coroner's Certificate Fee Grant	Meacham Grove Kress Creek Project
Revenues					
Taxes					
Property	\$				
Sales					
Intergovernmental	245,107	4,218,793	6,254,726	4,000	381,652
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income					
Miscellaneous		212,242	2,800		
Total revenues	245,107	4,431,035	6,257,526	4,000	381,652
Expenditures					
Current					
General government					
Health and public safety					
Highways, streets and bridges					
Public services	223,876	3,156,413	6,319,569	3,909	188,439
Judicial					
Conservation and recreation					
Public works					
Total current expenditures	223,876	3,156,413	6,319,569	3,909	188,439
Capital outlays					74,590
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	223,876	3,156,413	6,319,569	3,909	263,029
Excess (deficiency) of revenues over expenditures	21,231	1,274,622	(62,043)	91	118,623
Other financing sources (uses)					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	21,231	1,274,622	(62,043)	91	118,623
Fund balance					
December 1	(11,294)	(660,652)	(19,656)		
November 30	\$ 9,937	613,970	(81,699)	91	118,623

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

Year Ended November 30, 2012

	<b>Special Revenue</b>			<b>Special Revenue Total</b>
	State Court Improvement Program	Children's Advocacy Services	Illinois Criminal Justice Information Authority	
Revenues				
Taxes				
Property				23,678,388
Sales	\$			
Intergovernmental	8,519	43,598	624,064	38,787,699
Court fees and fines				6,707,828
Fees, licenses and permits				11,168,995
Charges for services				310,600
Investment income				246,319
Miscellaneous			94,634	1,272,353
Total revenues	8,519	43,598	718,698	82,172,182
Expenditures				
Current				
General government				26,964,798
Health and public safety			632,766	6,057,624
Highways, streets and bridges				2,929,699
Public services	8,519	62,116		28,815,358
Judicial				9,736,310
Conservation and recreation				194,277
Public works				4,848,382
Total current expenditures	8,519	62,116	632,766	79,546,448
Capital outlays			29,113	8,924,527
Debt service				
Principal				
Interest				
Fiscal agent fees				
Total expenditures	8,519	62,116	661,879	88,470,975
Excess (deficiency) of revenues over expenditures	-	(18,518)	56,819	(6,298,793)
Other financing sources (uses)				
Transfers in				19,882,571
Transfers out				(7,349,987)
Total other financing sources (uses)	-	-	-	12,532,584
Net change in fund balance	-	(18,518)	56,819	6,233,791
Fund balance				
December 1			(74,540)	48,376,999
November 30	\$ -	(18,518)	(17,721)	54,610,790

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

Year Ended November 30, 2012

	<b>Debt Service</b>				
	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 - Stormwater Project	2001 Transportation Revenue Bonds
<b>Revenues</b>					
Taxes					
Property	\$ 798,278				
Sales					
Intergovernmental					
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income	7	3,203	4,597	254	
Miscellaneous					
<b>Total revenues</b>	<b>798,285</b>	<b>3,203</b>	<b>4,597</b>	<b>254</b>	<b>-</b>
<b>Expenditures</b>					
Current					
General government	37,049				
Health and public safety					
Highways, streets and bridges					
Public services					
Judicial					
Conservation and recreation					
Public works					
<b>Total current expenditures</b>	<b>37,049</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Capital outlays					
Debt service					
Principal	465,000			1,205,000	
Interest	299,890	1,302,840	1,872,920	24,703	
Fiscal agent fees	2,350				
<b>Total expenditures</b>	<b>804,289</b>	<b>1,302,840</b>	<b>1,872,920</b>	<b>1,229,703</b>	<b>-</b>
Excess (deficiency) of revenues over expenditures	(6,004)	(1,299,637)	(1,868,323)	(1,229,449)	-
Other financing sources (uses)					
Transfers in		1,302,500	1,871,500		
Transfers out					(496,255)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>1,302,500</b>	<b>1,871,500</b>	<b>-</b>	<b>(496,255)</b>
Net change in fund balance	(6,004)	2,863	3,177	(1,229,449)	(496,255)
Fund balance					
December 1	855,437	654,909	940,554	1,233,091	496,255
November 30	<b>\$ 849,433</b>	<b>657,772</b>	<b>943,731</b>	<b>3,642</b>	<b>-</b>

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

Year Ended November 30, 2012

	<b>Debt Service</b>				
	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	2006 Limited Tax General Obligation Refunding Bonds Courthouse Project
<b>Revenues</b>					
Taxes					
Property	\$				3,719,605
Sales			1,508,962		
Intergovernmental				10,802,199	
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income	9,105	13,093	6,549	4,051	128
Miscellaneous				735,000	
<b>Total revenues</b>	<b>9,105</b>	<b>13,093</b>	<b>1,515,511</b>	<b>11,541,250</b>	<b>3,719,733</b>
<b>Expenditures</b>					
Current					
General government				80,231	
Health and public safety					
Highways, streets and bridges					
Public services					
Judicial					
Conservation and recreation					
Public works					
<b>Total current expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>80,231</b>	<b>-</b>
Capital outlays					
Debt service					
Principal	2,160,000	3,105,000	820,000	6,635,000	1,305,000
Interest	167,500	240,875	692,465	4,008,075	2,354,910
Fiscal agent fees	350	350	350		
<b>Total expenditures</b>	<b>2,327,850</b>	<b>3,346,225</b>	<b>1,512,815</b>	<b>10,723,306</b>	<b>3,659,910</b>
Excess (deficiency) of revenues over expenditures	(2,318,745)	(3,333,132)	2,696	817,944	59,823
Other financing sources (uses)					
Transfers in	2,382,500	3,416,500		496,255	
Transfers out				(1,511,159)	
<b>Total other financing sources (uses)</b>	<b>2,382,500</b>	<b>3,416,500</b>	<b>-</b>	<b>(1,014,904)</b>	<b>-</b>
Net change in fund balance	63,755	83,368	2,696	(196,960)	59,823
Fund balance					
December 1	2,274,728	3,278,918	2,033,778	14,494,621	2,849,698
November 30	<b>\$ 2,338,483</b>	<b>3,362,286</b>	<b>2,036,474</b>	<b>14,297,661</b>	<b>2,909,521</b>

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

Year Ended November 30, 2012

	<b>Debt Service</b>			<b>Debt Service Total</b>
	2006 General Obligation Refunding Bonds - Stormwater Project	2010 General Obligation Alternative Revenue Bonds	2011 General Obligation Refunding Bonds - Drainage Project	
Revenues				
Taxes				
Property	\$			4,517,883
Sales				1,508,962
Intergovernmental			208,902	11,011,101
Court fees and fines				
Fees, licenses and permits				
Charges for services				
Investment income	6,818		836	48,641
Miscellaneous				735,000
Total revenues	6,818	-	209,738	17,821,587
Expenditures				
Current				
General government				117,280
Health and public safety				
Highways, streets and bridges				
Public services				
Judicial				
Conservation and recreation				
Public works				
Total current expenditures	-	-	-	117,280
Capital outlays				
Debt service				
Principal	130,000			15,825,000
Interest	675,263	3,611,803	153,301	15,404,545
Fiscal agent fees			350	3,750
Total expenditures	805,263	3,611,803	153,651	31,350,575
Excess (deficiency) of revenues over expenditures	(798,445)	(3,611,803)	56,087	(13,528,988)
Other financing sources (uses)				
Transfers in	2,061,500	3,611,803		15,142,558
Transfers out				(2,007,414)
Total other financing sources (uses)	2,061,500	3,611,803	-	13,135,144
Net change in fund balance	1,263,055	-	56,087	(393,844)
Fund balance				
December 1	472,615		204,154	29,788,758
November 30	\$ 1,735,670	-	260,241	29,394,914

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

Year Ended November 30, 2012

	<b>Capital Projects</b>				
	2001 Courthouse Project	Special Service Area #14 Expansion	2001 Drainage Bond Project	2001 Stormwater Bond Project	2005 Drainage Bond Project
Revenues					
Taxes					
Property	\$				
Sales					
Intergovernmental					
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income	18		44	1,574	2
Miscellaneous					
Total revenues	18	-	44	1,574	2
Expenditures					
Current					
General government					
Health and public safety					
Highways, streets and bridges					
Public services					
Judicial					
Conservation and recreation					
Public works		24,762		13,762	
Total current expenditures	-	24,762	-	13,762	-
Capital outlays	2,341		22,865	126,781	16,134
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	2,341	24,762	22,865	140,543	16,134
Excess (deficiency) of revenues over expenditures	(2,323)	(24,762)	(22,821)	(138,969)	(16,132)
Other financing sources (uses)					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	(2,323)	(24,762)	(22,821)	(138,969)	(16,132)
Fund balance					
December 1	2,323	24,762	22,821	490,366	16,132
November 30	\$ -	-	-	351,397	-

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

Year Ended November 30, 2012

	<b>Capital Projects</b>				<b>Capital Projects Total</b>
	Children's Center Facility Construction	2011 Drainage Bond Project	Highway Impact Fees	County Infrastructure	
<b>Revenues</b>					
Taxes					
Property	\$	362,602			362,602
Sales					
Intergovernmental					
Court fees and fines					
Fees, licenses and permits			618,676		618,676
Charges for services					
Investment income	1,080	166	37,079		39,963
Miscellaneous					
<b>Total revenues</b>	<b>1,080</b>	<b>362,768</b>	<b>655,755</b>	<b>-</b>	<b>1,021,241</b>
<b>Expenditures</b>					
Current					
General government					
Health and public safety					
Highways, streets and bridges			42,520		42,520
Public services					
Judicial					
Conservation and recreation					
Public works					38,524
<b>Total current expenditures</b>	<b>-</b>	<b>-</b>	<b>42,520</b>	<b>-</b>	<b>81,044</b>
Capital outlays	814,863	319,297	76,327		1,378,608
Debt service					
Principal					
Interest					
Fiscal agent fees					
<b>Total expenditures</b>	<b>814,863</b>	<b>319,297</b>	<b>118,847</b>	<b>-</b>	<b>1,459,652</b>
Excess (deficiency) of revenues over expenditures	(813,783)	43,471	536,908	-	(438,411)
Other financing sources (uses)					
Transfers in	300,000			800,000	1,100,000
Transfers out					
<b>Total other financing sources (uses)</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>800,000</b>	<b>1,100,000</b>
Net change in fund balance	(513,783)	43,471	536,908	800,000	661,589
Fund balance					
December 1	334,952	30,977	7,530,757		8,453,090
November 30	\$ (178,831)	74,448	8,067,665	800,000	9,114,679

DUPAGE COUNTY, ILLINOIS

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

Year Ended November 30, 2012

	<b>Total Nonmajor Governmental Funds</b>
Revenues	
Taxes	
Property	\$ 28,558,873
Sales	1,508,962
Intergovernmental	49,798,800
Court fees and fines	6,707,828
Fees, licenses and permit	11,787,671
Charges for services	310,600
Investment income	334,923
Miscellaneous	2,007,353
Total revenues	<u>101,015,010</u>
Expenditures	
Current	
General government	27,082,078
Health and public safety	6,057,624
Highways, streets and bridges	2,972,219
Public services	28,815,358
Judicial	9,736,310
Conservation and recreation	194,277
Public works	4,886,906
Total current expenditures	<u>79,744,772</u>
Capital outlays	10,303,135
Debt service	
Principal	15,825,000
Interest	15,404,545
Fiscal agent fees	3,750
Total expenditures	<u>121,281,202</u>
Excess (deficiency) of revenues over expenditures	<u>(20,266,192)</u>
Other financing sources (uses)	
Transfers in	36,125,129
Transfers out	(9,357,401)
Total other financing sources (uses)	<u>26,767,728</u>
Net change in fund balance	6,501,536
Fund balance	
December 1	<u>86,618,847</u>
November 30	<u>\$ 93,120,383</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, 2012

With comparative amounts at November 30, 2011

	2012	2011
<b>ASSETS</b>		
Cash		
Demand deposits	\$ 30,612,310	30,269,885
Certificates of deposit	15,350,305	16,151,314
Investments	10,212,771	4,991,800
Receivables		
Taxes	23,457,141	23,496,091
Interest	27,227	62,217
Other	309,041	237,322
Due from Federal, State and other governmental units	25,584,684	24,678,139
Due from other funds	6,648,562	9,085,600
Advances receivable from other funds	1,335,405	1,474,446
Other assets	242,475	324,162
	<u>\$ 113,779,921</u>	<u>110,770,976</u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities</b>		
Accounts payable	\$ 5,704,994	4,364,688
Accrued payroll	2,187,817	4,314,837
Accrued compensated absences	345,962	455,132
Due to Federal, State and other governmental units	486,539	214,453
Due to other funds	2,975,625	2,314,656
Deferred revenue	31,445,535	32,191,603
Retainage payable	158,811	109,422
Other liabilities	4,668,236	3,488,772
	<u>47,973,519</u>	<u>47,453,563</u>
<b>Fund balance</b>		
Nonspendable		
Advances receivable from other funds	1,335,405	1,474,446
Committed for		
Capital purposes	8,461	840,084
Unassigned	64,462,536	61,002,883
	<u>65,806,402</u>	<u>63,317,413</u>
	<u>\$ 113,779,921</u>	<u>110,770,976</u>

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

GENERAL FUND

Year Ended November 30, 2012

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

	Original Budget	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>Revenues</b>					
Taxes	\$ 105,750,333	105,750,333	106,866,515	1,116,182	103,349,369
Intergovernmental	15,761,902	15,761,902	16,595,575	833,673	15,922,249
Court fees, fines and forfeitures	33,972,682	33,972,682	30,441,929	(3,530,753)	29,386,735
Fees, licenses and permits	9,023,159	9,023,159	9,961,679	938,520	8,777,179
Charges for services	1,129,923	1,129,923	1,500,528	370,605	1,807,737
Investment income	1,005,503	1,005,503	851,782	(153,721)	698,124
Miscellaneous	2,536,313	2,536,313	2,411,957	(124,356)	2,088,320
Insurance reimbursement	127,650	127,650	145,971	18,321	178,225
<b>Total revenues</b>	<b>169,307,465</b>	<b>169,307,465</b>	<b>168,775,936</b>	<b>(531,529)</b>	<b>162,207,938</b>
<b>Expenditures</b>					
<b>Current</b>					
General government	54,015,553	54,015,553	48,139,415	5,876,138	47,060,147
Health and public safety	43,411,279	43,411,279	43,347,469	63,810	42,268,887
Public services	4,747,041	4,747,041	4,611,317	135,724	4,621,250
Judicial	34,021,381	34,021,381	33,331,825	689,556	33,463,069
Educational services	848,618	848,618	850,760	(2,142)	798,447
Public works	412,800	412,800	389,070	23,730	409,642
<b>Total current expenditures</b>	<b>137,456,672</b>	<b>137,456,672</b>	<b>130,669,856</b>	<b>6,786,816</b>	<b>128,621,442</b>
<b>Capital outlays</b>	<b>3,616,998</b>	<b>3,616,998</b>	<b>3,355,965</b>	<b>261,033</b>	<b>2,495,329</b>
<b>Total expenditures</b>	<b>141,073,670</b>	<b>141,073,670</b>	<b>134,025,821</b>	<b>7,047,849</b>	<b>131,116,771</b>
<b>Excess of revenues over expenditures</b>	<b>28,233,795</b>	<b>28,233,795</b>	<b>34,750,115</b>	<b>6,516,320</b>	<b>31,091,167</b>
<b>Other financing sources (uses)</b>					
<b>Transfers in</b>					
<b>Debt Service</b>					
2001 Drainage Bonds					216,601
2005 Transportation Revenue Refunding Bonds			48,060	48,060	
<b>Transfers out</b>					
<b>Special Revenues</b>					
Stormwater Drainage	(3,000,000)	(4,100,000)	(4,100,000)		(3,025,000)
Economic Development	(558,500)	(558,500)	(558,500)		(780,000)
IMRF	(10,529,652)	(10,529,652)	(10,354,652)	175,000	(9,745,314)
Social Security	(3,647,500)	(3,647,500)	(3,405,833)	241,667	(3,806,905)
Convalescent Center					
Cash transfer subsidy	(2,400,000)	(2,400,000)	(2,400,000)		(2,718,000)
Indirect cost subsidy			(2,593,398)	(2,593,398)	(2,689,098)
<b>Capital Projects</b>					
Children's Center Facility					
Construction	(300,000)	(300,000)	(300,000)		(300,000)
County Infrastructure		(800,000)	(800,000)		

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

GENERAL FUND

Year Ended November 30, 2012

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

	Original Budget	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
Other financing sources (uses) (cont.)					
Debt Service					
2010 General Obligation A and B Jail Expansion Project	(3,611,803)	(3,611,803)	(3,611,803)		(2,387,803)
1993 General Obligation Bonds (Alt. Rev. Source) - Jail Project	(1,302,840)	(1,302,840)	(1,302,500)	340	(1,299,500)
2002 General Obligation Bonds (Alt. Rev. Source) - Jail Project	(2,383,500)	(2,383,500)	(2,382,500)	1,000	(2,373,500)
Internal Service					
Liability insurance	(500,000)	(500,000)	(500,000)		(450,000)
Total other financing sources (uses)	<u>(28,233,795)</u>	<u>(30,133,795)</u>	<u>(32,261,126)</u>	<u>(2,127,331)</u>	<u>(29,358,519)</u>
Net change in fund balance		(1,900,000)	2,488,989	4,388,989	1,732,648
Fund balance					
December 1	<u>63,317,413</u>	<u>63,317,413</u>	<u>63,317,413</u>		<u>61,584,765</u>
November 30	<u>\$ 61,417,413</u>	<u>61,417,413</u>	<u>65,806,402</u>	<u>4,388,989</u>	<u>63,317,413</u>

SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY SOURCE

GENERAL FUND

Year Ended November 30, 2012

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

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>Revenues</b>				
<b>Taxes</b>				
Property taxes	\$ 23,543,000	23,072,241	(470,759)	22,959,752
Retailers occupation tax	5,389,862	5,612,893	223,031	5,104,692
County-wide sales tax	34,433,397	34,693,299	259,902	33,468,525
RTA sales tax	42,384,074	43,488,082	1,104,008	41,816,400
<b>Total taxes</b>	<b>105,750,333</b>	<b>106,866,515</b>	<b>1,116,182</b>	<b>103,349,369</b>
<b>Intergovernmental</b>				
State income tax	8,500,000	9,384,365	884,365	8,300,016
Personal property replacement taxes	3,400,000	2,556,576	(843,424)	2,551,904
Other state reimbursement	2,107,072	2,813,010	705,938	3,102,594
Other federal reimbursement	465,759	765,355	299,596	828,485
Other governmental agency reimbursement	1,289,071	1,076,269	(212,802)	1,139,250
<b>Total intergovernmental</b>	<b>15,761,902</b>	<b>16,595,575</b>	<b>833,673</b>	<b>15,922,249</b>
<b>Court fees, fines and forfeitures</b>				
Court fees and forfeitures	21,424,013	19,004,691	(2,419,322)	18,425,555
Security fees	1,416,533	1,289,944	(126,589)	1,353,511
County Sheriff fees	2,045,800	2,433,084	387,284	1,541,758
State's Attorney				
Fees	765,000	847,215	82,215	748,604
Fines	2,709,000	1,788,738	(920,262)	2,127,221
Work release program	174,251	155,784	(18,467)	180,553
S.W.A.P. program	99,889	155,438	55,549	148,302
Penalty on delinquent taxes	5,338,196	4,767,035	(571,161)	4,861,231
<b>Total court fees, fines and forfeitures</b>	<b>33,972,682</b>	<b>30,441,929</b>	<b>(3,530,753)</b>	<b>29,386,735</b>
<b>Fees, licenses and permits</b>				
<b>Fees</b>				
Circuit Court probation	103,000	154,277	51,277	130,783
DUI evaluation program	750,000	747,969	(2,031)	794,153
Fees for telecommunication	1,300,000	1,496,891	196,891	1,198,400
County Clerk fees	13,000	9,370	(3,630)	7,902
County Coroner	1,000	5,525	4,525	1,725
County Treasurer	212,997	511,152	298,155	27,394
Recorder of Deeds	2,831,315	2,971,592	140,277	2,646,770
Psychological services	200,000	199,554	(446)	209,600
OTB mutual fees	500,000	397,944	(102,056)	443,695
Bond processing fees	210,877	170,759	(40,118)	173,779
Rental housing support fees	77,928	81,121	3,193	72,041

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

GENERAL FUND

Year Ended November 30, 2012

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

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
Revenues (Cont.)				
Fees, licenses and permits (cont.)				
Fees				
Family Center	122,000	111,879	(10,121)	126,150
Board of Elections Commissioners fees	6,000	7,781	1,781	4,159
Licenses and permits				
County Clerk licenses	800,000	660,069	(139,931)	666,116
Liquor licenses	140,000	155,600	15,600	148,000
Transfer stamps	1,755,042	2,280,196	525,154	2,126,512
Total fees, licenses and permits	9,023,159	9,961,679	938,520	8,777,179
Charges for services				
Information Technology	150,650	126,336	(24,314)	137,205
Facilities Management	424,328	574,387	150,059	605,717
Personnel	47,536	159,111	111,575	150,545
Finance	389,109	477,635	88,526	688,183
Other cost reimbursements	118,300	163,059	44,759	226,087
Total charges for services	1,129,923	1,500,528	370,605	1,807,737
Investment income	1,005,503	851,782	(153,721)	698,124
Miscellaneous	2,536,313	2,411,957	(124,356)	2,088,320
Insurance reimbursement and settlements	127,650	145,971	18,321	178,225
Total revenues	\$ 169,307,465	168,775,936	(531,529)	162,207,938

DUPAGE COUNTY, ILLINOIS

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SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY DEPARTMENT

GENERAL FUND

Year Ended November 30, 2012

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

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b><u>COUNTY BOARD</u></b>				
Property taxes	\$ 23,543,000	23,072,241	(470,759)	22,959,752
Retailers occupation tax - County share	5,389,862	5,612,893	223,031	5,104,692
County-wide sales tax	34,433,397	34,693,299	259,902	33,468,525
RTA sales tax	42,384,074	43,488,082	1,104,008	41,816,400
State income tax - County share	8,500,000	9,384,365	884,365	8,300,016
Personal property replacement taxes	3,400,000	2,556,576	(843,424)	2,551,904
Interest	532,455	220,178	(312,277)	175,805
Penalty on delinquent taxes	5,338,196	4,767,035	(571,161)	4,861,231
Fees for telecommunication	1,300,000	1,496,891	196,891	1,198,400
OTB mutual fees	500,000	397,944	(102,056)	443,695
Other	513,946	796,777	282,831	650,524
<b>Total County Board</b>	<b>125,834,930</b>	<b>126,486,281</b>	<b>651,351</b>	<b>121,530,944</b>
<b><u>CLERK OF THE CIRCUIT COURT</u></b>				
Court fees	20,367,887	17,395,921	(2,971,966)	17,118,102
Bond forfeitures	641,959	1,223,084	581,125	907,753
Court system maintenance fees	414,167	385,686	(28,481)	399,700
Security fees	1,416,533	1,289,944	(126,589)	1,353,511
Interest	139,781	42,754	(97,027)	118,926
Other	19,673	21,111	1,438	18,390
<b>Total Clerk of the Circuit Court</b>	<b>23,000,000</b>	<b>20,358,500</b>	<b>(2,641,500)</b>	<b>19,916,382</b>
<b><u>CIRCUIT COURT</u></b>				
Other miscellaneous fees		27	27	29
State violent offender reimbursement	15,000	12,400	(2,600)	33,944
<b>Total Circuit Court</b>	<b>15,000</b>	<b>12,427</b>	<b>(2,573)</b>	<b>33,973</b>
<b><u>PUBLIC DEFENDER</u></b>				
State salary reimbursement	99,895	125,713	25,818	74,921
<b><u>COUNTY SHERIFF</u></b>				
Fees	2,045,800	2,433,084	387,284	1,541,758
Reimbursements				
Township patrol	404,155	398,741	(5,414)	406,017
State battle grant funds	110,000	100	(109,900)	
Glenbard High School duty	76,207	68,586	(7,621)	83,828
University of Illinois training		275,695	275,695	187,251
Detail duty	595,000	411,775	(183,225)	434,010
Federal marshal overtime	15,500	11,159	(4,341)	18,891

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

GENERAL FUND

Year Ended November 30, 2012

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

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b><u>COUNTY SHERIFF (CONT.)</u></b>				
Reimbursements (cont.)				
Immigration and Customs	20,000	16,396	(3,604)	14,999
Federal Bureau of Investigation overtime	3,500	1,155	(2,345)	660
Other	51,000	14,901	(36,099)	51,669
Total County Sheriff	3,321,162	3,631,592	310,430	2,739,083
<b><u>COUNTY JAIL</u></b>				
Work release program fees	174,251	155,784	(18,467)	180,553
Bond processing fees	210,877	170,759	(40,118)	173,779
S.W.A.P. program fees	99,889	155,438	55,549	148,302
Arrestees' medical cost reimbursement	110,988	151,257	40,269	100,689
Social Security reimbursement	6,659	8,400	1,741	5,600
Professional services reimbursement				
Inmate account	16,648	13,599	(3,049)	15,439
Commissary and telephone account	371,809	222,661	(149,148)	335,996
Other	14,879	10,973	(3,906)	23,741
Total County Jail	1,006,000	888,871	(117,129)	984,099
<b><u>MERIT COMMISSION</u></b>				
Miscellaneous		7,415	7,415	
<b><u>STATE'S ATTORNEY</u></b>				
Fees	550,000	597,920	47,920	499,869
Fines	2,709,000	1,788,738	(920,262)	2,127,221
Reimbursements				
State salary	144,677	192,903	48,226	87,268
State capital litigation				8,480
State battle grant funds	82,500	63,620	(18,880)	106,300
Article 36	35,000	32,150	(2,850)	34,775
Child Support Enforcement Grant	270,000	260,795	(9,205)	298,835
Other	1,000	415	(585)	3,371
Total State's Attorney	3,792,177	2,936,541	(855,636)	3,166,119
<b><u>STATE'S ATTORNEY - CHILDREN'S CENTER</u></b>				
Reimbursements	110,000	112,800	2,800	119,000
Advocacy fees	180,000	217,145	37,145	213,960
Miscellaneous	200	165	(35)	525
Total State's Attorney - Children's Center	290,200	330,110	39,910	333,485

DUPAGE COUNTY, ILLINOIS

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

GENERAL FUND

Year Ended November 30, 2012

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

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<u>COUNTY CORONER</u>				
Inquest, autopsies, estates and other fees	1,000	5,525	4,525	1,725
<u>OFFICE OF EMERGENCY MANAGEMENT</u>				
Federal salary reimbursement	150,000	191,755	41,755	244,593
Other	2,400	5,000	2,600	
Total Office of Emergency Management	152,400	196,755	44,355	244,593
<u>CIRCUIT COURT PROBATION</u>				
Fees	53,000	97,712	44,712	69,515
Child care fees from parents	20,000		(20,000)	47,003
State salary reimbursement	1,500,000	2,259,309	759,309	2,222,160
State child care reimbursement	50,000	56,538	6,538	61,239
Other	3,000	21,033	18,033	11,299
Total Circuit Court Probation	1,626,000	2,434,592	808,592	2,411,216
<u>DUI EVALUATION PROGRAM</u>				
Fees	750,000	747,969	(2,031)	794,153
<u>COUNTY AUDITOR</u>				
Indirect cost reimbursement	2,492	11,802	9,310	9,355
<u>EDUCATIONAL SERVICES</u>				
Miscellaneous				24,432
<u>SUPERVISOR OF ASSESSMENTS</u>				
State salary reimbursements		58,290	58,290	50,593
Other	2,000	1,170	(830)	1,507
Total Supervisor of Assessments	2,000	59,460	57,460	52,100
<u>COUNTY CLERK</u>				
Licenses and fees	800,000	660,069	(139,931)	666,116
Interest	30,000	41,528	11,528	32,644
Sale of maps, plans and publications	13,000	9,370	(3,630)	7,902
Total County Clerk	843,000	710,967	(132,033)	706,662

DUPAGE COUNTY, ILLINOIS

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

GENERAL FUND

Year Ended November 30, 2012

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

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b><u>COUNTY TREASURER</u></b>				
Fees				
Inheritance tax	200,000	491,149	291,149	11,969
Other	12,901	8,000	(4,901)	1,400
Trustee salary reimbursement	11,468	13,535	2,067	12,632
Other	1,052	12,353	11,301	14,150
<b>Total County Treasurer</b>	<b>225,421</b>	<b>525,037</b>	<b>299,616</b>	<b>40,151</b>
<b><u>RENTAL HOUSING SUPPORT</u></b>				
Fees	77,928	81,121	3,193	72,041
<b><u>RECORDER OF DEEDS</u></b>				
Transfer stamp fees	1,755,042	2,280,196	525,154	2,126,512
Recording fees	2,550,611	2,679,719	129,108	2,386,223
Certified copies and filing fees	280,704	291,873	11,169	260,547
Other	13,643	23,372	9,729	12,675
<b>Total Recorder of Deeds</b>	<b>4,600,000</b>	<b>5,275,160</b>	<b>675,160</b>	<b>4,785,957</b>
<b><u>LIQUOR CONTROL COMMISSION</u></b>				
Liquor licenses	140,000	155,600	15,600	148,000
<b><u>HUMAN SERVICES</u></b>				
Other	33,544	15,365	(18,179)	32,661
<b><u>TAXI PROGRAM</u></b>				
Other	43,005	32,500	(10,505)	47,250
<b><u>FACILITIES MANAGEMENT</u></b>				
Rents	10,980	28,802	17,822	14,344
Building maintenance service fees	53,446	12,680	(40,766)	160,010
Indirect cost reimbursements	359,902	532,905	173,003	431,363
Other reimbursements				47,469
Other	920	988	68	15,631
<b>Total Facilities Management</b>	<b>425,248</b>	<b>575,375</b>	<b>150,127</b>	<b>668,817</b>
<b><u>INFORMATION TECHNOLOGY</u></b>				
Data processing service fees				
Non-County	130,650	92,932	(37,718)	100,359
County	20,000	33,404	13,404	36,846
<b>Total Information Technology</b>	<b>150,650</b>	<b>126,336</b>	<b>(24,314)</b>	<b>137,205</b>

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

GENERAL FUND

Year Ended November 30, 2012

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

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b><u>PERSONNEL</u></b>				
Indirect cost reimbursements	55,401	159,111	103,710	153,895
Other		7,724	7,724	5,551
Total Personnel	55,401	166,835	111,434	159,446
<b><u>CREDIT UNION</u></b>				
Salary reimbursement	153,800	154,833	1,033	145,789
<b><u>FINANCE</u></b>				
Reimbursement				
Indirect costs - grants	250,000	242,836	(7,164)	216,408
Indirect costs - other entities	139,109	234,799	95,690	471,775
Other reimbursements				21,055
Other	77,154	72,727	(4,427)	95,911
Total Finance	466,263	550,362	84,099	805,149
<b><u>CORPORATE FUND SPECIAL ACCOUNT</u></b>				
Indirect cost reimbursement	41		(41)	112,309
External auditor services reimbursement	4,779		(4,779)	
Other	1,600,000	1,590,888	(9,112)	1,051,754
Total Corporate Fund Special Account	1,604,820	1,590,888	(13,932)	1,164,063
<b><u>GENERAL FUND INSURANCE</u></b>				
Settlements and reimbursements	127,650	145,971	18,321	178,225
<b><u>PSYCHOLOGICAL SERVICES</u></b>				
Fees				
DUI	110,000	99,216	(10,784)	110,247
Domestic violence	90,000	99,888	9,888	99,353
Caring, coping and children		15,500	15,500	7,262
Total Psychological Services	200,000	214,604	14,604	216,862
<b><u>FAMILY CENTER</u></b>				
Fees				
Online fees	97,500	94,697	(2,803)	103,460
Caring, coping and children	20,000	15,782	(4,218)	20,140
Peace Program	4,500	1,400	(3,100)	2,550
Total Family Center	122,000	111,879	(10,121)	126,150

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

GENERAL FUND

Year Ended November 30, 2012

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

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b><u>BOARD OF ELECTION COMMISSIONERS</u></b>				
State reimbursements for judges	135,000	101,520	(33,480)	450,870
Other	10,479	8,030	(2,449)	6,060
Total Board of Election Commissioners	145,479	109,550	(35,929)	456,930
Total revenues	\$ 169,307,465	168,775,936	(531,529)	162,207,938

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION

GENERAL FUND

Year Ended November 30, 2012

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

	General Government		Health and Public Safety		Public Services	
	Budget	Actual	Budget	Actual	Budget	Actual
County Board	\$ 1,875,097	1,697,919				
Ethics Commission	15,506	10,445				
Public Works Drainage						
Clerk of the Circuit Court						
Circuit Court						
Public Defender						
Jury Commission						
County Sheriff			41,246,756	41,177,973		
Merit Commission	85,890	54,019				
State's Attorney						
State's Attorney Children Center						
County Coroner			1,294,483	1,317,445		
Office of Emergency Management			870,040	852,051		
Circuit Court Probation						
DUI Evaluation Program						
County Auditor	522,863	493,697				
Educational Service Region						
Supervisor of Assessments	1,136,696	974,644				
Board of Tax Review	171,591	169,999				
County Clerk	1,047,442	999,326				
County Treasurer	1,371,098	1,397,078				
Recorder of Deeds	1,336,756	1,310,982				
Liquor Control Commission	14,269	12,291				
Human Services					2,217,792	2,116,178
Veterans Assistance Program					382,918	384,511
Outside Agency Support					1,000,000	1,000,000
Taxi Program					36,495	30,920
Facilities Management	10,054,779	7,988,454				
Information Technology	4,873,451	4,905,785				
Personnel Department	1,296,838	633,576				
Personnel Department - Security	901,179	493,138				
Credit Union	153,328	141,927				
Finance Department	2,830,638	2,460,282				
Corporate Fund - Capital	577,821	536,460				
County Audit	300,000	256,790				
General Fund Insurance	13,567,430	12,856,671				
General Fund Special Accounts	5,636,928	5,249,317				
Psychological Services					916,456	886,490
Family Center					193,380	193,218
Board of Election Commissioners	6,024,509	5,496,615				
	<u>\$ 54,015,553</u>	<u>48,139,415</u>	<u>43,411,279</u>	<u>43,347,469</u>	<u>4,747,041</u>	<u>4,611,317</u>

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

GENERAL FUND

Year Ended November 30, 2012

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

	Judicial		Educational Services		Public Works	
	Budget	Actual	Budget	Actual	Budget	Actual
County Board	\$					
Ethics Commission						
Public Works Drainage					412,800	389,070
Clerk of the Circuit Court	8,416,742	8,409,868				
Circuit Court	2,058,559	2,012,948				
Public Defender	2,727,662	2,712,096				
Jury Commission	612,792	562,917				
County Sheriff						
Merit Commission						
State's Attorney	9,458,168	9,410,950				
State's Attorney Children Center	629,721	585,591				
County Coroner						
Office of Emergency Management						
Circuit Court Probation	9,435,272	9,086,126				
DUI Evaluation Program	682,465	551,329				
County Auditor						
Educational Service Region			848,618	850,760		
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						
	\$ 34,021,381	33,331,825	848,618	850,760	412,800	389,070

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

GENERAL FUND

Year Ended November 30, 2012

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

	Capital Outlay		Total		Variance with Budget Positive (Negative)	2011 Actual	
	Budget	Actual	Budget	Actual			
County Board	\$		1,875,097	1,697,919	177,178	1,693,181	
Ethics Commission			15,506	10,445	5,061	12,695	
Public Works Drainage			412,800	389,070	23,730	409,642	
Clerk of the Circuit Court			8,416,742	8,409,868	6,874	8,436,905	
Circuit Court			2,058,559	2,012,948	45,611	2,042,313	
Public Defender			2,727,662	2,712,096	15,566	2,714,272	
Jury Commission			612,792	562,917	49,875	539,938	
County Sheriff			41,246,756	41,177,973	68,783	40,158,958	
Merit Commission			85,890	54,019	31,871	39,869	
State's Attorney			9,458,168	9,410,950	47,218	9,462,416	
State's Attorney Children Center			629,721	585,591	44,130	573,869	
County Coroner			1,294,483	1,317,445	(22,962)	1,277,862	
Office of Emergency Management			870,040	852,051	17,989	832,067	
Circuit Court Probation			9,435,272	9,086,126	349,146	9,033,176	
DUI Evaluation Program			682,465	551,329	131,136	660,180	
County Auditor			522,863	493,697	29,166	472,733	
Educational Service Region			848,618	850,760	(2,142)	798,447	
Supervisor of Assessments			1,136,696	974,644	162,052	1,173,708	
Board of Tax Review			171,591	169,999	1,592	140,904	
County Clerk			1,047,442	999,326	48,116	1,027,536	
County Treasurer			1,371,098	1,397,078	(25,980)	1,341,841	
Recorder of Deeds			1,336,756	1,310,982	25,774	1,280,630	
Liquor Control Commission			14,269	12,291	1,978	12,032	
Human Services			2,217,792	2,116,178	101,614	2,149,994	
Veterans Assistance Program			382,918	384,511	(1,593)	366,970	
Outside Agency Support			1,000,000	1,000,000		1,000,000	
Taxi Program			36,495	30,920	5,575	33,127	
Facilities Management			10,054,779	7,988,454	2,066,325	8,081,658	
Information Technology			4,873,451	4,905,785	(32,334)	4,486,104	
Personnel Department			1,296,838	633,576	663,262	735,750	
Personnel Department - Security			901,179	493,138	408,041	535,194	
Credit Union			153,328	141,927	11,401	144,913	
Finance Department			2,830,638	2,460,282	370,356	2,434,793	
Corporate Fund - Capital	3,616,998	3,355,965	4,194,819	3,892,425	302,394	3,009,227	
County Auditor			300,000	256,790	43,210	243,450	
General Fund Insurance			13,567,430	12,856,671	710,759	12,233,223	
General Fund Special Accounts			5,636,928	5,249,317	387,611	5,797,852	
Psychological Services			916,456	886,490	29,966	884,515	
Family Center			193,380	193,218	162	186,644	
Board of Election Commissioners			6,024,509	5,496,615	527,894	4,658,183	
	\$	3,616,998	3,355,965	141,073,670	134,025,821	7,047,849	131,116,771

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY OBJECT

GENERAL FUND

Year Ended November 30, 2012

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

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b><u>COUNTY BOARD</u></b>				
Current				
Personnel	\$ 1,690,066	1,620,393	69,673	1,547,651
Commodities	6,872	2,778	4,094	3,804
Contractual	178,159	74,748	103,411	141,726
Total County Board	1,875,097	1,697,919	177,178	1,693,181
<b><u>ETHICS COMMISSION</u></b>				
Current				
Personnel	2,000	1,803	197	1,373
Contractual	13,506	8,642	4,864	11,322
Total Ethics Commission	15,506	10,445	5,061	12,695
<b><u>PUBLIC WORKS DRAINAGE</u></b>				
Current				
Personnel				
Commodities	4,081	3,916	165	4,839
Contractual	313,123	289,559	23,564	354,803
Total Current	317,204	293,475	23,729	359,642
Capital outlays	95,596	95,595	1	50,000
Total Public Works Drainage	412,800	389,070	23,730	409,642
<b><u>CLERK OF THE CIRCUIT COURT</u></b>				
Current				
Personnel	7,687,342	7,675,613	11,729	7,674,151
Commodities	80,000	79,585	415	80,000
Contractual	649,400	654,670	(5,270)	682,754
Total Clerk of the Circuit Court	8,416,742	8,409,868	6,874	8,436,905
<b><u>CIRCUIT COURT</u></b>				
Current				
Personnel	1,288,874	1,267,183	21,691	1,294,329
Commodities	83,561	77,703	5,858	75,850
Contractual	686,124	668,062	18,062	672,134
Total Circuit Court	2,058,559	2,012,948	45,611	2,042,313

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

GENERAL FUND

Year Ended November 30, 2012

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

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b><u>PUBLIC DEFENDER</u></b>				
Current				
Personnel	2,602,139	2,605,269	(3,130)	2,621,135
Commodities	33,402	26,500	6,902	30,201
Contractual	92,121	80,327	11,794	62,936
Total Public Defender	2,727,662	2,712,096	15,566	2,714,272
<b><u>JURY COMMISSION</u></b>				
Current				
Personnel	178,924	178,923	1	178,396
Commodities	45,135	27,700	17,435	26,105
Contractual	388,733	356,294	32,439	335,437
Total Jury Commission	612,792	562,917	49,875	539,938
<b><u>COUNTY SHERIFF</u></b>				
Current				
Personnel	37,185,910	37,113,037	72,873	36,425,055
Commodities	1,809,156	1,809,153	3	1,897,548
Contractual	2,251,690	2,255,783	(4,093)	1,836,355
Total County Sheriff	41,246,756	41,177,973	68,783	40,158,958
<b><u>MERIT COMMISSION</u></b>				
Current				
Personnel	36,400	27,466	8,934	19,562
Commodities	1,150	913	237	219
Contractual	48,340	25,640	22,700	20,088
Total Merit Commission	85,890	54,019	31,871	39,869
<b><u>STATE'S ATTORNEY</u></b>				
Current				
Personnel	8,724,709	8,695,153	29,556	8,756,551
Commodities	141,750	132,982	8,768	149,159
Contractual	591,709	582,815	8,894	556,706
Total State's Attorney	9,458,168	9,410,950	47,218	9,462,416

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

GENERAL FUND

Year Ended November 30, 2012

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

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b><u>STATE'S ATTORNEY CHILDREN'S CENTER</u></b>				
Current				
Personnel	522,654	483,389	39,265	504,600
Commodities	4,010	3,540	470	2,403
Contractual	103,057	98,662	4,395	66,866
Total State's Attorney Children's Center	629,721	585,591	44,130	573,869
<b><u>COUNTY CORONER</u></b>				
Current				
Personnel	1,084,843	1,084,156	687	1,068,932
Contractual	209,640	233,289	(23,649)	208,930
Total County Coroner	1,294,483	1,317,445	(22,962)	1,277,862
<b><u>OFFICE OF EMERGENCY MANAGEMENT</u></b>				
Current				
Personnel	764,114	755,732	8,382	691,254
Commodities	31,956	30,806	1,150	31,332
Contractual	73,970	65,513	8,457	109,481
Total Office of Emergency Management	870,040	852,051	17,989	832,067
<b><u>CIRCUIT COURT PROBATION</u></b>				
Current				
Personnel	8,406,279	8,178,139	228,140	8,163,173
Commodities	67,273	61,227	6,046	73,290
Contractual	961,720	846,760	114,960	796,713
Total Circuit Court Probation	9,435,272	9,086,126	349,146	9,033,176
<b><u>DUI EVALUATION PROGRAM</u></b>				
Current				
Personnel	642,965	520,764	122,201	618,902
Commodities	27,550	24,741	2,809	33,499
Contractual	11,950	5,824	6,126	7,779
Total DUI Evaluation Program	682,465	551,329	131,136	660,180

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

GENERAL FUND

Year Ended November 30, 2012

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

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b><u>COUNTY AUDITOR</u></b>				
Current				
Personnel	504,665	490,727	13,938	469,003
Commodities	5,000	3,793	1,207	2,012
Contractual	13,198	(823)	14,021	1,718
	<hr/>	<hr/>	<hr/>	<hr/>
Total County Auditor	522,863	493,697	29,166	472,733
	<hr/>	<hr/>	<hr/>	<hr/>
<b><u>EDUCATIONAL SERVICE REGION</u></b>				
Current				
Personnel	632,962	636,519	(3,557)	620,823
Commodities	10,540	9,149	1,391	7,233
Contractual	205,116	205,092	24	170,391
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Total Educational Service Region	848,618	850,760	(2,142)	798,447
	<hr/>	<hr/>	<hr/>	<hr/>
<b><u>SUPERVISOR OF ASSESSMENTS</u></b>				
Current				
Personnel	777,141	758,192	18,949	744,789
Commodities	10,650	4,183	6,467	11,288
Contractual	348,905	212,269	136,636	417,631
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Total Supervisor of Assessments	1,136,696	974,644	162,052	1,173,708
	<hr/>	<hr/>	<hr/>	<hr/>
<b><u>BOARD OF TAX REVIEW</u></b>				
Current				
Personnel	161,751	161,135	616	133,731
Commodities	2,000	1,993	7	1,338
Contractual	7,840	6,871	969	5,835
	<hr/>	<hr/>	<hr/>	<hr/>
Total Board of Tax Review	171,591	169,999	1,592	140,904
	<hr/>	<hr/>	<hr/>	<hr/>
<b><u>COUNTY CLERK</u></b>				
Current				
Personnel	1,020,058	980,555	39,503	1,011,904
Commodities	20,200	14,316	5,884	11,670
Contractual	7,184	4,455	2,729	3,962
	<hr/>	<hr/>	<hr/>	<hr/>
Total County Clerk	1,047,442	999,326	48,116	1,027,536
	<hr/>	<hr/>	<hr/>	<hr/>

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

GENERAL FUND

Year Ended November 30, 2012

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

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b><u>COUNTY TREASURER</u></b>				
Current				
Personnel	1,059,821	1,008,375	51,446	1,061,476
Commodities	17,341	6,041	11,300	12,817
Contractual	293,936	382,662	(88,726)	267,548
	<hr/>	<hr/>	<hr/>	<hr/>
Total County Treasurer	1,371,098	1,397,078	(25,980)	1,341,841
<b><u>RECORDER OF DEEDS</u></b>				
Current				
Personnel	1,210,545	1,184,897	25,648	1,154,743
Commodities	27,775	27,759	16	28,055
Contractual	98,436	98,326	110	97,832
	<hr/>	<hr/>	<hr/>	<hr/>
Total Recorder of Deeds	1,336,756	1,310,982	25,774	1,280,630
<b><u>LIQUOR CONTROL COMMISSION</u></b>				
Current				
Personnel	12,509	12,291	218	12,032
Contractual	1,760		1,760	
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liquor Control Commission	14,269	12,291	1,978	12,032
<b><u>HUMAN SERVICES</u></b>				
Current				
Personnel	1,100,220	1,103,462	(3,242)	1,090,704
Commodities	6,395	6,351	44	4,875
Contractual	1,111,177	1,006,365	104,812	1,054,415
	<hr/>	<hr/>	<hr/>	<hr/>
Total Human Services	2,217,792	2,116,178	101,614	2,149,994
<b><u>VETERANS ASSISTANCE COMMISSION PROGRAM</u></b>				
Current				
Personnel	138,569	140,154	(1,585)	130,097
Commodities	2,249	2,249		1,397
Contractual	242,100	242,108	(8)	235,476
	<hr/>	<hr/>	<hr/>	<hr/>
Total Veterans Assistance Commission Program	382,918	384,511	(1,593)	366,970
<b><u>OUTSIDE AGENCY SUPPORT</u></b>				
Current				
Contractual	1,000,000	1,000,000		1,000,000
	<hr/>	<hr/>	<hr/>	<hr/>

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

GENERAL FUND

Year Ended November 30, 2012

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

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b><u>TAXI PROGRAM</u></b>				
Current				
Contractual	36,495	30,920	5,575	33,127
<b><u>FACILITIES MANAGEMENT</u></b>				
Current				
Personnel	4,436,472	4,433,820	2,652	4,262,584
Commodities	876,176	729,079	147,097	923,153
Contractual	4,742,131	2,825,555	1,916,576	2,895,921
Total Facilities Management	10,054,779	7,988,454	2,066,325	8,081,658
<b><u>INFORMATION TECHNOLOGY</u></b>				
Current				
Personnel	2,603,624	2,608,721	(5,097)	2,621,485
Commodities	47,412	38,446	8,966	44,981
Contractual	2,222,415	2,258,618	(36,203)	1,819,638
Total Information Technology	4,873,451	4,905,785	(32,334)	4,486,104
<b><u>PERSONNEL DEPARTMENT</u></b>				
Current				
Personnel	944,468	443,587	500,881	516,187
Commodities	20,100	18,739	1,361	17,878
Contractual	332,270	171,250	161,020	201,685
Total Personnel Department	1,296,838	633,576	663,262	735,750
<b><u>PERSONNEL DEPARTMENT - SECURITY</u></b>				
Current				
Personnel	741,579	376,451	365,128	341,811
Commodities	43,200	35,367	7,833	53,619
Contractual	116,400	81,320	35,080	139,764
Total Personnel Department - Security	901,179	493,138	408,041	535,194
<b><u>CREDIT UNION</u></b>				
Current				
Personnel	153,328	141,927	11,401	144,913

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

GENERAL FUND

Year Ended November 30, 2012

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

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b><u>FINANCE DEPARTMENT</u></b>				
Current				
Personnel	1,837,788	1,770,520	67,268	1,768,263
Commodities	304,500	252,784	51,716	207,571
Contractual	688,350	436,978	251,372	458,959
Total Finance Department	2,830,638	2,460,282	370,356	2,434,793
<b><u>CORPORATE FUND - CAPITAL</u></b>				
Current				
Commodities	577,821	536,460	41,361	523,646
Capital outlays	3,616,998	3,355,965	261,033	2,485,581
Total Corporate Fund - Capital	4,194,819	3,892,425	302,394	3,009,227
<b><u>COUNTY AUDIT</u></b>				
Current				
Contractual	300,000	256,790	43,210	243,450
<b><u>GENERAL FUND INSURANCE</u></b>				
Current				
Personnel	13,167,430	12,850,003	317,427	12,177,556
Contractual	400,000	6,668	393,332	55,667
Total General Fund Insurance	13,567,430	12,856,671	710,759	12,233,223
<b><u>GENERAL FUND SPECIAL ACCOUNTS</u></b>				
Current				
Personnel	2,501,500	2,244,575	256,925	3,015,133
Commodities	748,000	841,572	(93,572)	662,477
Contractual	2,387,428	2,163,170	224,258	2,120,242
Total General Fund Special Accounts	5,636,928	5,249,317	387,611	5,797,852
<b><u>PSYCHOLOGICAL SERVICES</u></b>				
Current				
Personnel	802,863	785,044	17,819	790,045
Commodities	7,282	6,640	642	6,169
Contractual	106,311	94,806	11,505	88,301
Total Psychological Services	916,456	886,490	29,966	884,515

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

GENERAL FUND

Year Ended November 30, 2012

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

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<u>FAMILY CENTER</u>				
Current				
Personnel	190,650	190,488	162	183,914
Commodities	1,000	1,000		1,000
Contractual	1,730	1,730		1,730
Total Family Center	193,380	193,218	162	186,644
<u>BOARD OF ELECTION</u>				
<u>COMMISSIONERS</u>				
Current				
Personnel	1,736,291	1,593,836	142,455	1,525,194
Commodities	192,425	93,536	98,889	115,380
Contractual	4,095,793	3,809,243	286,550	3,007,861
Total Current	6,024,509	5,496,615	527,894	4,648,435
Capital outlays				9,748
Total Board of Election Commissioners	6,024,509	5,496,615	527,894	4,658,183
Total expenditures	\$ 141,073,670	134,025,821	7,047,849	131,116,771

## **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 18<sup>th</sup> 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.

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.

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.

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

Meacham Grove Kress Creek Project – This fund is used to account for federal grant funds received from the Natural Resources Conservation Service (NRCS) for expenditures related to providing flood relief in urban areas on the Meacham Grove Reservoir and Kress Creek Watershed Diversion projects.

State Court Improvement Grant – This fund is used to account for grant funds received from 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.

COMBINED SCHEDULE OF BALANCE SHEETS

SPECIAL REVENUE FUNDS

Year Ended November 30, 2012

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

	2012	2011
<b>ASSETS</b>		
Cash		
Demand deposits	\$ 64,077,208	54,960,247
Certificates of deposit	12,274,406	22,340,000
Investments	13,301,580	
Receivables		
Taxes	37,024,336	36,954,547
Interest	43,347	
Accounts	12,185,141	15,654,795
Other	5,371	24,769
Due from Federal, State and other governmental units	23,455,191	26,015,746
Due from other funds	5,978,253	4,465,216
Advances receivable from other funds	980,306	932,061
Inventory	534,484	670,531
Other assets	16,965	19,203
	<u>\$ 169,876,588</u>	<u>162,037,115</u>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities		
Accounts payable	\$ 10,432,520	10,267,906
Accrued payroll	1,277,247	3,650,868
Accrued compensated absences - current	115,435	142,601
Due to Federal, State and other governmental units	5,911,341	2,866,615
Due to other funds	9,785,480	11,018,010
Advances payable to other funds	2,451,333	2,680,361
Deferred revenue	54,895,132	54,528,431
Retainage payable	156,704	551,423
Other liabilities	944,639	700,456
	<u>85,969,831</u>	<u>86,406,671</u>
Fund balances		
Nonspendable		
Prepaid expenditures	16,965	19,203
Inventory	534,484	670,531
Advances receivable from other funds	856,375	932,061
Restricted for		
Grant programs	1,944,246	1,249,801
Employee benefits	9,910,445	8,721,752
Health and public safety purposes	1,670,406	3,248,436
Highways, streets and bridges purposes	18,997,799	17,637,507
Wetland mitigation purposes	15,699,624	15,410,663
Judicial purposes	8,197,189	7,694,066
Other purposes	3,473,620	3,648,342
Committed for		
Other purposes	6,795,342	6,229,920
Assigned for		
Public health purposes	17,354,958	14,759,334
Unassigned	(1,544,696)	(4,591,172)
	<u>83,906,757</u>	<u>75,630,444</u>
	<u>\$ 169,876,588</u>	<u>162,037,115</u>

COMBINED SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE

## SPECIAL REVENUE FUNDS

Year Ended November 30, 2012

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

	2012	2011
Revenues		
Taxes	\$ 55,868,101	56,471,178
Intergovernmental	73,060,003	84,333,301
Court fees and fines	6,707,828	7,070,376
Fees, licenses and permits	11,666,997	9,387,092
Charges for services	23,155,272	19,141,413
Investment income	315,895	206,309
Miscellaneous	1,955,334	3,137,325
Total revenues	<u>172,729,430</u>	<u>179,746,994</u>
Expenditures		
Current		
General government	26,964,798	26,617,299
Health and public safety	77,517,536	80,503,086
Highways, streets and bridges	19,415,936	21,589,423
Public services	28,815,358	30,197,497
Judicial	9,736,310	10,636,228
Conservation and recreation	194,277	171,026
Public works	4,848,382	5,476,963
Total current	<u>167,492,597</u>	<u>175,191,522</u>
Capital outlays	<u>15,587,223</u>	<u>20,520,110</u>
Total expenditures	<u>183,079,820</u>	<u>195,711,632</u>
Excess (deficiency) of revenues over expenditures	<u>(10,350,390)</u>	<u>(15,964,638)</u>
Other financing sources (uses)		
Transfers in	25,976,690	25,105,960
Transfers out	(7,349,987)	(9,121,293)
Proceeds from sale of assets		17,251
Total other financing sources (uses)	<u>18,626,703</u>	<u>16,001,918</u>
Net change in fund balance	8,276,313	37,280
Fund balance		
December 1	<u>75,630,444</u>	<u>75,593,164</u>
November 30	<u>\$ 83,906,757</u>	<u>75,630,444</u>

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Original Budget	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>HEALTH DEPARTMENT (Major Fund)</b>					
<b>Revenues</b>					
Taxes	\$ 13,228,376	13,228,376	13,307,448	79,072	13,036,852
Intergovernmental	12,112,826	12,332,206	11,893,742	(438,464)	13,718,833
Charges for services	14,235,593	14,355,593	13,395,630	(959,963)	11,612,650
Investment income	9,075	9,075	8,856	(219)	11,280
Miscellaneous	304,300	304,300	287,382	(16,918)	260,421
<b>Total revenues</b>	<b>39,890,170</b>	<b>40,229,550</b>	<b>38,893,058</b>	<b>(1,336,492)</b>	<b>38,640,036</b>
<b>Expenditures</b>					
<b>Current</b>					
<b>Health and public safety</b>					
Personnel	29,773,132	29,654,226	27,828,036	1,826,190	30,857,136
Commodities	1,157,536	1,655,112	1,295,425	359,687	1,512,487
Contractual	7,085,790	7,204,099	6,021,214	1,182,885	6,600,334
<b>Total current</b>	<b>38,016,458</b>	<b>38,513,437</b>	<b>35,144,675</b>	<b>3,368,762</b>	<b>38,969,957</b>
Capital outlays	2,218,809	2,061,210	1,745,129	316,081	690,946
<b>Total expenditures</b>	<b>40,235,267</b>	<b>40,574,647</b>	<b>36,889,804</b>	<b>3,684,843</b>	<b>39,660,903</b>
Excess (deficiency) of revenues over expenditures	(345,097)	(345,097)	2,003,254	2,348,351	(1,020,867)
<b>Other financing sources (uses)</b>					
Anticipated grant sources	2,750,000	2,410,620		(2,410,620)	
Anticipated grant uses	(2,750,000)	(2,410,620)		2,410,620	
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance - budgetary basis	\$ (345,097)	(345,097)	2,003,254	2,348,351	(1,020,867)
Net change - budget to GAAP adjustment			(100,489)		114,092
Net change in fund balance - GAAP basis			1,902,765		(906,775)
<b>Fund balance</b>					
December 1			15,798,138		16,704,913
November 30			17,700,903		15,798,138

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>LOCAL GASOLINE TAX (Major Fund)</b>				
<b>Revenues</b>				
Taxes	\$ 19,000,000	18,882,265	(117,735)	19,268,259
Intergovernmental				
Federal	400,000	474,967	74,967	856,347
State	837,194	762,818	(74,376)	1,144,257
Fees, licenses and permits	435,000	498,002	63,002	432,307
Charges for services	1,840,000	1,626,911	(213,089)	1,146,549
Investment income	100,000	52,007	(47,993)	38,016
Miscellaneous	335,000	380,149	45,149	810,471
<b>Total revenues</b>	<b>22,947,194</b>	<b>22,677,119</b>	<b>(270,075)</b>	<b>23,696,206</b>
<b>Expenditures</b>				
Current				
Highway, streets and bridges				
Personnel	9,975,401	8,816,768	1,158,633	9,728,873
Commodities	5,936,450	3,928,450	2,008,000	4,215,593
Contractual	6,123,100	3,741,019	2,382,081	4,917,865
<b>Total current</b>	<b>22,034,951</b>	<b>16,486,237</b>	<b>5,548,714</b>	<b>18,862,331</b>
Capital outlays	13,926,512	4,580,394	9,346,118	9,223,936
<b>Total expenditures</b>	<b>35,961,463</b>	<b>21,066,631</b>	<b>14,894,832</b>	<b>28,086,267</b>
Excess of revenues over expenditures	(13,014,269)	1,610,488	14,624,757	(4,390,061)
Other financing sources				
Proceeds from sale of assets	50,000		(50,000)	15,500
Net change in fund balance	(12,964,269)	1,610,488	14,574,757	(4,374,561)
Fund balance				
December 1	8,121,726	8,121,726		12,496,287
November 30	\$ (4,842,543)	9,732,214	14,574,757	8,121,726

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>CONVALESCENT CENTER (Major Fund)</b>				
<b>Revenues</b>				
Intergovernmental				
State	\$ 30,903,558	21,241,266	(9,662,292)	25,690,750
Charges for services	7,069,962	7,822,131	752,169	6,051,705
Investment income	1,500	8,713	7,213	602
Miscellaneous	20,000	15,450	(4,550)	25,556
<b>Total revenues</b>	<b>37,995,020</b>	<b>29,087,560</b>	<b>(8,907,460)</b>	<b>31,768,613</b>
<b>Expenditures</b>				
<b>Current</b>				
Health and public safety				
Personnel	25,271,033	25,285,674	(14,641)	24,227,216
Commodities	5,229,591	4,714,103	515,488	4,758,938
Contractual	3,377,477	6,315,460	(2,937,983)	5,749,558
<b>Total current</b>	<b>33,878,101</b>	<b>36,315,237</b>	<b>(2,437,136)</b>	<b>34,735,712</b>
Capital outlays	1,248,406	337,173	911,233	477,366
<b>Total expenditures</b>	<b>35,126,507</b>	<b>36,652,410</b>	<b>(1,525,903)</b>	<b>35,213,078</b>
Excess of revenues over expenditures	2,868,513	(7,564,850)	(10,433,363)	(3,444,465)
<b>Other financing sources</b>				
Transfers in				
General Fund	2,400,000	4,993,398	2,593,398	5,407,098
Special Revenue				
IMRF				1,053,646
Social Security				670,822
Internal Service		1,100,721	1,100,721	545,450
Proceeds from sale of assets	3,000		(3,000)	1,751
<b>Total other financing sources</b>	<b>2,403,000</b>	<b>6,094,119</b>	<b>3,691,119</b>	<b>7,678,767</b>
Net change in fund balance	5,271,513	(1,470,731)	(6,742,244)	4,234,302
<b>Fund balance</b>				
December 1	3,333,581	3,333,581		(900,721)
November 30	\$ 8,605,094	1,862,850	(6,742,244)	3,333,581

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>HEALTH DEPARTMENT - ILLINOIS MUNICIPAL RETIREMENT</b>				
<b>Revenues</b>				
Taxes	\$ 2,703,311	2,769,925	66,614	2,934,920
Intergovernmental	70,000	62,548	(7,452)	
Investment income	1,694	2,053	359	2,177
Total revenues	2,775,005	2,834,526	59,521	2,937,097
<b>Expenditures</b>				
<b>Current</b>				
Health and public safety Personnel	2,775,005	2,588,463	186,542	2,626,130
Excess (deficiency) of revenues over expenditures	-	246,063	(246,063)	310,967
<b>Other financing sources (uses)</b>				
Anticipated grant sources	125,000		(125,000)	
Anticipated grant uses	(125,000)		125,000	
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	-	246,063	246,063	310,967
<b>Fund balance</b>				
December 1	3,315,065	3,315,065		3,004,098
November 30	\$ 3,315,065	3,561,128	246,063	3,315,065

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>HEALTH DEPARTMENT - FICA</b>				
Revenues				
Taxes	\$ 1,968,313	2,010,737	42,424	2,138,486
Investment income	1,331	1,675	344	1,822
Total revenues	1,969,644	2,012,412	42,768	2,140,308
Expenditures				
Current				
Health and public safety				
Personnel	1,969,644	1,793,474	176,170	2,005,175
Excess (deficiency) of revenues over expenditures	-	218,938	(218,938)	135,133
Other financing sources (uses)				
Anticipated grant sources	125,000		(125,000)	
Anticipated grant uses	(125,000)		125,000	
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	-	218,938	218,938	135,133
Fund balance				
December 1	2,683,624	2,683,624		2,548,491
November 30	\$ 2,683,624	2,902,562	218,938	2,683,624

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>STORMWATER DRAINAGE</b>				
<b>Revenues</b>				
Taxes	\$ 8,515,000	8,490,971	(24,029)	8,499,053
Intergovernmental				
Federal	600,000	130,130	(469,870)	570,316
Fees, licenses and permits	326,800	320,186	(6,614)	218,003
Investment income	180,000	13,991	(166,009)	12,022
Miscellaneous				
Other	90,100	30,037	(60,063)	174,844
<b>Total revenues</b>	<b>9,711,900</b>	<b>8,985,315</b>	<b>(726,585)</b>	<b>9,474,238</b>
<b>Expenditures</b>				
<b>Current</b>				
Public works				
Personnel	2,710,195	2,468,836	241,359	2,593,449
Commodities	102,800	44,767	58,033	85,625
Contractual	3,625,710	2,032,321	1,593,389	2,573,103
<b>Total current</b>	<b>6,438,705</b>	<b>4,545,924</b>	<b>1,892,781</b>	<b>5,252,177</b>
Capital outlays	270,000	38,056	231,944	178,385
<b>Total expenditures</b>	<b>6,708,705</b>	<b>4,583,980</b>	<b>2,124,725</b>	<b>5,430,562</b>
Excess of revenues over expenditures	3,003,195	4,401,335	1,398,140	4,043,676
<b>Other financing sources (uses)</b>				
Transfers in				
General Fund	4,100,000	4,100,000		3,025,000
Transfers out				
Debt Service				
1993 General Obligation Bonds - Stormwater Project	(1,872,920)	(1,871,500)	1,420	(1,867,500)
2001 General Obligation Bonds - Stormwater Project				(1,250,500)
2002 General Obligation Refunding Bonds - Stormwater Project	(3,428,250)	(3,416,500)	11,750	(3,421,500)
2006 General Obligation Refunding Bonds - Stormwater Project	(2,062,663)	(2,061,500)	1,163	(807,500)
<b>Total other financing sources (uses)</b>	<b>(3,263,833)</b>	<b>(3,249,500)</b>	<b>14,333</b>	<b>(4,322,000)</b>
Net change in fund balance	(260,638)	1,151,835	1,412,473	(278,324)
<b>Fund balance</b>				
December 1	5,078,535	5,078,535		5,356,859
November 30	\$ 4,817,897	6,230,370	1,412,473	5,078,535

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>ILLINOIS MUNICIPAL RETIREMENT</b>				
<b>Revenues</b>				
Taxes	\$ 5,185,000	5,147,168	(37,832)	5,155,813
Intergovernmental				
State	325,000	383,637	58,637	382,935
Investment income	2,650	2,420	(230)	515
Total revenues	5,512,650	5,533,225	20,575	5,539,263
<b>Expenditures</b>				
Current				
General government				
Personnel	16,837,519	15,212,858	1,624,661	14,379,061
Excess (deficiency) of revenues over expenditures	(11,324,869)	(9,679,633)	1,645,236	(8,839,798)
<b>Other financing sources (uses)</b>				
Transfers in				
General Fund	10,529,652	10,354,652	(175,000)	9,745,314
Transfers out				
Special Revenue				
Convalescent Center				(1,053,646)
Total other financing sources (uses)	10,529,652	10,354,652	(175,000)	8,691,668
Net change in fund balance	(795,217)	675,019	1,470,236	(148,130)
<b>Fund balance</b>				
December 1	1,622,474	1,622,474		1,770,604
November 30	\$ 827,257	2,297,493	1,470,236	1,622,474

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>SOCIAL SECURITY</b>				
Revenues				
Taxes	\$ 3,555,000	3,494,055	(60,945)	3,504,351
Investment income	3,000	1,769	(1,231)	215
Total revenues	3,558,000	3,495,824	(62,176)	3,504,566
Expenditures				
Current				
General government				
Personnel	7,154,970	6,900,454	254,516	6,905,860
Excess (deficiency) of revenues over expenditures	(3,596,970)	(3,404,630)	192,340	(3,401,294)
Other financing sources (uses)				
Transfers in				
General Fund	3,647,500	3,405,833	(241,667)	3,806,905
Transfers out				
Special Revenue				(670,822)
Convalescent Center				
Total other financing sources (uses)	3,647,500	3,405,833	(241,667)	3,136,083
Net change in fund balance	50,530	1,203	(49,327)	(265,211)
Fund balance				
December 1	1,699,455	1,699,455		1,964,666
November 30	\$ 1,749,985	1,700,658	(49,327)	1,699,455

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>COURT DOCUMENT STORAGE</b>				
Revenues				
Court fees and fines	\$ 3,035,000	2,718,001	(316,999)	2,903,903
Investment income	1,300	3,380	2,080	825
Total revenues	3,036,300	2,721,381	(314,919)	2,904,728
Expenditures				
Current				
Judicial				
Commodities	280,000	138,362	141,638	114,151
Contractual	2,651,000	2,386,798	64,210	2,498,357
Total current	2,931,000	2,525,160	205,848	2,612,508
Capital outlays	100,000	61,975	38,025	447,872
Total expenditures	3,031,000	2,587,135	243,873	3,060,380
Net change in fund balance	5,300	134,246	128,946	(155,652)
Fund balance				
December 1	414,886	414,886		570,538
November 30	\$ 420,186	549,132	128,946	414,886

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>WELFARE FRAUD FORFEITURE</b>				
Revenues				
Investment income	\$ 1,275	102	(1,173)	73
Expenditures				
Current				
Public services				
Personnel	61,500	19,200	42,300	25,738
Contractual	500	500		
Total expenditures	62,000	19,700	42,300	25,738
Net change in fund balance	(60,725)	(19,598)	41,127	(25,665)
Fund balance				
December 1	37,932	37,932		63,597
November 30	\$ (22,793)	18,334	41,127	37,932

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>CRIME LABORATORY</b>				
Revenues				
Fees, licenses and permits	\$ 50,000	20,918	(29,082)	26,143
Investment income	500	168	(332)	90
Total revenues	50,500	21,086	(29,414)	26,233
Expenditures				
Current				
Health and public safety				
Commodities	45,000	40,280	4,720	4,679
Contractual	35,000	28,752	6,248	19,098
Total expenditures	80,000	69,032	10,968	23,777
Net change in fund balance	(29,500)	(47,946)	(18,446)	2,456
Fund balance				
December 1	80,978	80,978		78,522
November 30	\$ 51,478	33,032	(18,446)	80,978

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>COUNTY CLERK DOCUMENT STORAGE</b>				
<b>Revenues</b>				
Fees, licenses and permits	\$ 60,000	67,210	7,210	47,435
Investment income	700	814	114	185
<b>Total revenues</b>	<b>60,700</b>	<b>68,024</b>	<b>7,324</b>	<b>47,620</b>
<b>Expenditures</b>				
<b>Current</b>				
<b>General government</b>				
Personnel	20,000	8,969	11,031	3,544
Commodities	12,200	12,154	46	6,974
Contractual	50,800	18,554	32,246	9,000
<b>Total expenditures</b>	<b>83,000</b>	<b>39,677</b>	<b>43,323</b>	<b>19,518</b>
Net change in fund balance	(22,300)	28,347	50,647	28,102
<b>Fund balance</b>				
December 1	181,912	181,912		153,810
November 30	\$ 159,612	210,259	50,647	181,912

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>ARRESTEE'S MEDICAL COST</b>				
Revenues				
Fees, licenses and permits	\$ 100,000	65,256	(34,744)	61,711
Investment income	1,500	857	(643)	280
Total revenues	101,500	66,113	(35,387)	61,991
Expenditures				
Current				
Health and public safety				
Contractual	150,000	150,000		100,000
Net change in fund balance	(48,500)	(83,887)	(35,387)	(38,009)
Fund balance				
December 1	193,199	193,199		231,208
November 30	\$ 144,699	109,312	(35,387)	193,199

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>CHILDREN'S WAITING ROOM FEE</b>				
Revenues				
Fees, licenses and permits	\$ 125,000	115,751	(9,249)	123,002
Investment income	1,500	1,672	172	436
Total revenues	126,500	117,423	(9,077)	123,438
Expenditures				
Current				
Judicial				
Contractual	100,000	108,372	(8,372)	70,055
Net change in fund balance	26,500	9,051	(17,449)	53,383
Fund balance				
December 1	401,599	401,599		348,216
November 30	\$ 428,099	410,650	(17,449)	401,599

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>DETENTION VARIANCE FEE</b>				
Revenues				
Fees, licenses and permits	\$ 7,500	26,802	19,302	7,029
Investment income		1,182	1,182	326
Total revenues	7,500	27,984	20,484	7,355
Expenditures				
Current				
Public works				
Contractual	32,900		32,900	
Capital outlays	323,000		323,000	
Total expenditures	355,900	-	355,900	-
Net change in fund balance	(348,400)	27,984	376,384	7,355
Fund balance				
December 1	274,446	274,446		267,091
November 30	\$ (73,954)	302,430	376,384	274,446

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>GIS RECORDER</b>				
Revenues				
Fees, licenses and permits	\$ 180,000	173,389	(6,611)	158,572
Investment income	800	3,177	2,377	1,409
Total revenues	180,800	176,566	(4,234)	159,981
Expenditures				
Current				
General government				
Personnel	99,448	78,034	21,414	79,050
Commodities	32,160	8,555	23,605	
Contractual	295,000	229,430	65,570	97,414
Total expenditures	426,608	316,019	110,589	176,464
Net change in fund balance	(245,808)	(139,453)	106,355	(16,483)
Fund balance				
December 1	876,914	876,914		893,397
November 30	\$ 631,106	737,461	106,355	876,914

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

Year Ended November 30, 2012

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

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>GIS DATA PROCESSING</b>				
<b>Revenues</b>				
Fees, licenses and permits	\$ 2,100,000	2,342,834	242,834	2,124,428
Investment income	6,600	475	(6,125)	893
Miscellaneous	17,591		(17,591)	82,966
<b>Total revenues</b>	<b>2,124,191</b>	<b>2,343,309</b>	<b>219,118</b>	<b>2,208,287</b>
<b>Expenditures</b>				
<b>Current</b>				
<b>General government</b>				
Personnel	1,312,709	1,296,929	15,780	1,163,291
Commodities	45,763	29,520	16,243	41,676
Contractual	991,517	824,134	167,383	1,049,098
<b>Total current</b>	<b>2,349,989</b>	<b>2,150,583</b>	<b>199,406</b>	<b>2,254,065</b>
Capital outlays	153,344	109,650	43,694	30,912
<b>Total expenditures</b>	<b>2,503,333</b>	<b>2,260,233</b>	<b>243,100</b>	<b>2,284,977</b>
Net change in fund balance	(379,142)	83,076	462,218	(76,690)
<b>Fund balance</b>				
December 1	(312,259)	(312,259)		(235,569)
November 30	\$ (691,401)	(229,183)	462,218	(312,259)

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>EMERGENCY DEPLOYMENT REIMBURSEMENT</b>				
Revenues				
Miscellaneous reimbursements	\$			
Expenditures				
Health and public safety				
Personnel	11,900		11,900	
Commodities	1,034		1,034	
Contractual	1,000		1,000	
Total expenditures	13,934	-	13,934	-
Net change in fund balance	(13,934)	-	13,934	-
Fund balance				
December 1				
November 30	\$ (13,934)	-	13,934	-

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>SHERIFF'S BASIC CORRECTIONAL OFFICER TRAINING FUND</b>				
<b>Revenues</b>				
Charges for services	\$ 123,632	149,889	26,257	149,654
Investment income	25	232	207	99
Total revenues	123,657	150,121	26,464	149,753
<b>Expenditures</b>				
<b>Current</b>				
<b>Health and public safety</b>				
Personnel	11,576	11,575	1	4,983
Commodities	14,817	14,673	144	11,888
Contractual	256,058	176,296	79,762	148,983
Total expenditures	282,451	202,544	79,907	165,854
Net change in fund balance	(158,794)	(52,423)	106,371	(16,101)
<b>Fund balance</b>				
December 1	20,898	20,898		36,999
November 30	\$ (137,896)	(31,525)	106,371	20,898

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>ECONOMIC DEVELOPMENT AND PLANNING</b>				
Revenues				
Intergovernmental				
Federal	\$			10,270
State	158,000	160,169	2,169	145,632
Fees, licenses and permits	1,373,450	2,885,678	1,512,228	1,398,582
Charges for services	350		(350)	100
Investment income	2,155	2,532	377	1,567
Miscellaneous	776,575	98,830	(677,745)	17,486
Total revenues	2,310,530	3,147,209	836,679	1,573,637
Expenditures				
Current				
Public services				
Personnel	1,963,262	1,509,746	453,516	1,304,718
Commodities	70,800	45,273	25,527	41,956
Contractual	1,350,471	1,199,906	150,565	1,347,216
Total expenditures	3,384,533	2,754,925	629,608	2,693,890
Excess (deficiency) of revenues over expenditures	(1,074,003)	392,284	1,466,287	(1,120,253)
Other financing sources				
Transfers in				
General Fund	558,500	558,500		780,000
Environmental Education Issues		487	487	
Total other financing sources	558,500	558,987	487	780,000
Net change in fund balance	(515,503)	951,271	1,466,774	(340,253)
Fund balance				
December 1	(1,433,076)	(1,433,076)		(1,092,823)
November 30	\$ (1,948,579)	(481,805)	1,466,774	(1,433,076)

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>NEUTRAL SITE CUSTODY EXCHANGE</b>				
<b>Revenues</b>				
Fees, licenses and permits	\$ 350,000	310,463	(39,537)	328,121
Investment income	1,000	2,029	1,029	479
Miscellaneous	200	1,899	1,699	1,555
<b>Total revenues</b>	<b>351,200</b>	<b>314,391</b>	<b>(36,809)</b>	<b>330,155</b>
<b>Expenditures</b>				
<b>Current</b>				
<b>Judicial</b>				
Personnel	206,234	192,289	13,945	164,087
Commodities	4,500	3,657	843	3,399
Contractual	93,250	93,503	(253)	78,408
<b>Total expenditures</b>	<b>303,984</b>	<b>289,449</b>	<b>14,535</b>	<b>245,894</b>
<b>Net change in fund balance</b>	<b>47,216</b>	<b>24,942</b>	<b>(22,274)</b>	<b>84,261</b>
<b>Fund balance</b>				
December 1	464,793	464,793		380,532
November 30	\$ 512,009	489,735	(22,274)	464,793

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>SHERIFF'S POLICE VEHICLE</b>				
<b>Revenues</b>				
Fees, licenses and permits	\$ 35,000	34,976	(24)	38,644
Investment Income		131	131	26
Total revenues	35,000	35,107	107	38,670
<b>Expenditures</b>				
<b>Current</b>				
<b>Health and public safety</b>				
Commodities	82,250	28,349	53,901	52,812
Contractual	2,800		2,800	
Total expenditures	85,050	28,349	56,701	52,812
Net change in fund balance	(50,050)	6,758	56,808	(14,142)
<b>Fund balance</b>				
December 1	11,553	11,553		25,695
November 30	\$ (38,497)	18,311	56,808	11,553

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>RENTAL HOUSING SUPPORT PROGRAM</b>				
<b>Revenues</b>				
Fees, licenses and permits	\$ 77,928	81,121	3,193	72,041
Investment income	825	1,656	831	454
Total revenues	78,753	82,777	4,024	72,495
<b>Expenditures</b>				
<b>Current</b>				
<b>Public Services</b>				
Personnel	97,113	70,257	26,856	30,255
Commodities	9,000	6,879	2,121	
Contractual	74,500	61,118	13,382	
Total expenditures	180,613	138,254	42,359	30,255
Net change in fund balance	(101,860)	(55,477)	46,383	42,240
<b>Fund balance</b>				
December 1	424,725	424,725		382,485
November 30	\$ 322,865	369,248	46,383	424,725

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>OEM COMMUNITY EDUCATION AND VOLUNTARY OUTREACH</b>				
<b>Revenues</b>				
Charges for Services	\$ 26,000	21,545	(4,455)	23,260
<b>Expenditures</b>				
<b>Current</b>				
<b>Health &amp; Public Safety</b>				
Commodities	4,500	1,289	3,211	1,888
Contractual	21,500	20,528	972	21,903
Total expenditures	26,000	21,817	4,183	23,791
Net change in fund balance	-	(272)	(272)	(531)
<b>Fund balance</b>				
December 1	1,532	1,532		2,063
November 30	\$ 1,532	1,260	(272)	1,532

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>CONVALESCENT CENTER FOUNDATION FUNDED PROJECTS</b>				
<b>Revenues</b>				
Investment income	\$ 10	103	93	6
Miscellaneous	49,990	5,430	(44,560)	26,968
Total revenues	50,000	5,533	(44,467)	26,974
<b>Expenditures</b>				
Capital outlays	50,000	27,709	22,291	
Net change in fund balance	-	(22,176)	(22,176)	26,974
<b>Fund balance</b>				
December 1	30,383	30,383		3,409
November 30	\$ 30,383	8,207	(22,176)	30,383

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>CORONER'S FEE FUND</b>				
Revenues				
Fees, licenses and permits	\$ 157,000	149,826	(7,174)	154,815
Investment income		120	120	44
Total revenues	157,000	149,946	(7,054)	154,859
Expenditures				
Current				
General Government				
Personnel	132,624	69,074	63,550	33,728
Commodities	20,800	19,782	1,018	16,287
Contractual	103,555	90,998	12,557	55,404
Total current	256,979	179,854	77,125	105,419
Capital outlays				37,673
Total expenditures	256,979	179,854	77,125	143,092
Net change in fund balance	(99,979)	(29,908)	(84,179)	11,767
Fund balance				
December 1	26,342	26,342		14,575
November 30	\$ (73,637)	(3,566)	(84,179)	26,342

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>CIRCUIT CLERK OPERATIONS AND ADMINISTRATION</b>				
<b>Revenues</b>				
Court fees and fines	\$ 250,000	495,079	245,079	454,552
Investment income	800	404	352	510
Total revenues	250,800	495,483	245,431	455,062
<b>Expenditures</b>				
<b>Current</b>				
<b>Judicial</b>				
Personnel	140,138	24,122	116,016	106,705
Commodities	219,000	27,680	191,320	147,805
Contractual	340,000	191,309	148,691	473,981
Total current	699,138	243,111	456,027	728,491
Capital outlays	7,000		7,000	52,859
Total expenditures	706,138	243,111	463,027	781,350
Net change in fund balance	(455,338)	252,372	707,710	(326,288)
<b>Fund balance</b>				
December 1	115,297	115,297		441,585
November 30	\$ (340,041)	367,669	707,710	115,297

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>YOUTH HOME</b>				
<b>Revenues</b>				
Taxes	\$ 1,750,000	1,765,532	15,532	1,933,444
Intergovernmental				
State	719,438	361,682	(357,756)	1,257,379
Investment income		464	464	12
Miscellaneous				
Parent reimbursement	507	2,705	2,198	3,025
Other		8,509	8,509	72,024
<b>Total revenues</b>	<b>2,469,945</b>	<b>2,138,892</b>	<b>(331,053)</b>	<b>3,265,884</b>
<b>Expenditures</b>				
<b>Current</b>				
<b>Judicial</b>				
Personnel	825,330	640,737	184,593	2,132,122
Commodities	95,306	21,852	73,454	170,961
Contractual	956,629	668,163	288,466	357,313
<b>Total current</b>	<b>1,877,265</b>	<b>1,330,752</b>	<b>546,513</b>	<b>2,660,396</b>
Capital outlays	55,000	54,415	585	
<b>Total expenditures</b>	<b>1,932,265</b>	<b>1,385,167</b>	<b>547,098</b>	<b>2,660,396</b>
<b>Excess of revenues over expenditures</b>	<b>537,680</b>	<b>753,725</b>	<b>216,045</b>	<b>605,488</b>
<b>Other financing sources</b>				
<b>Transfers in</b>				
General Fund	450,000		(450,000)	
<b>Net change in fund balance</b>	<b>987,680</b>	<b>753,725</b>	<b>(233,955)</b>	<b>605,488</b>
<b>Fund balance</b>				
December 1	(912,197)	(912,197)		(1,517,685)
November 30	\$ 75,483	(158,472)	(233,955)	(912,197)

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

Year Ended November 30, 2012

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

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>DRUG COURT AND MENTAL ILLNESS COURT ALTERNATIVE PROGRAM</b>				
<b>Revenues</b>				
Court fees and fines	\$ 800,000	663,486	(136,514)	614,562
Investment income	500	899	399	285
Total revenues	800,500	664,385	(136,115)	614,847
<b>Expenditures</b>				
Current				
Judicial				
Personnel	492,491	431,722	60,769	385,366
Commodities	4,613	1,101	3,512	893
Contractual	308,036	330,950	(22,914)	287,895
Total expenditures	805,140	763,773	41,367	674,154
Net change in fund balance	(4,640)	(99,388)	(94,748)	(59,307)
<b>Fund balance</b>				
December 1	167,282	167,282		226,589
November 30	\$ 162,642	67,894	(94,748)	167,282

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>HIGHWAY MOTOR FUEL TAX</b>				
Revenues				
Intergovernmental	\$			
Federal		49,907	49,907	41,944
State	8,203,194	6,503,679	(1,699,515)	7,187,479
Investment income	75,000	64,656	(10,344)	38,423
Total revenues	8,278,194	6,618,242	(1,659,952)	7,267,846
Expenditures				
Current				
Highway, streets and bridges				
Contractual	5,250,000	2,929,699	2,320,301	2,727,092
Capital outlays	12,441,332	5,343,908	7,097,424	3,406,938
Total expenditures	17,691,332	8,273,607	9,417,725	6,134,030
Excess (deficiency) of revenues over expenditures	(9,413,138)	(1,655,365)	7,757,773	1,133,816
Other financing sources				
Transfers in				
2005 Transportation Revenue				
Refunding Bonds	10,000	1,463,099	1,453,099	21,900
Net change in fund balance	(9,403,138)	(192,266)	9,210,872	1,155,716
Fund balance				
December 1	9,391,817	9,391,817		8,236,101
November 30	\$ (11,321)	9,199,551	9,210,872	9,391,817

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>ANIMAL CONTROL ACT</b>				
<b>Revenues</b>				
Fees, licenses and permits	\$ 1,620,000	1,441,232	(178,768)	1,468,459
Charges for services	149,960	129,130	(20,830)	144,823
Investment income	3,000	6,007	3,007	6,586
Miscellaneous	46,972	24,207	(22,765)	37,840
<b>Total revenues</b>	<b>1,819,932</b>	<b>1,600,576</b>	<b>(219,356)</b>	<b>1,657,708</b>
<b>Expenditures</b>				
<b>Current</b>				
<b>General government</b>				
Personnel	1,228,906	1,201,402	27,504	1,169,940
Commodities	146,855	118,301	28,554	139,035
Contractual	437,986	376,744	61,242	359,569
<b>Total current</b>	<b>1,813,747</b>	<b>1,696,447</b>	<b>117,300</b>	<b>1,668,544</b>
Capital outlays	6,100		6,100	
<b>Total expenditures</b>	<b>1,819,847</b>	<b>1,696,447</b>	<b>123,400</b>	<b>1,668,544</b>
Net change in fund balance	85	(95,871)	(95,956)	(10,836)
<b>Fund balance</b>				
December 1	1,024,880	1,024,880		1,035,716
November 30	\$ 1,024,965	929,009	(95,956)	1,024,880

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>LAW LIBRARY</b>				
<b>Revenues</b>				
Fees, licenses and permits	\$ 525,700	504,123	(21,577)	524,697
Charges for services	10,500	10,036	(464)	10,337
Investment income	3,000	6,366	3,366	5,017
Miscellaneous				156
<b>Total revenues</b>	<b>539,200</b>	<b>520,525</b>	<b>(18,675)</b>	<b>540,207</b>
<b>Expenditures</b>				
<b>Current</b>				
<b>Judicial</b>				
Personnel	212,582	176,889	35,693	190,893
Commodities	266,928	227,811	39,117	234,103
Contractual	95,544	57,138	38,406	56,825
<b>Total expenditures</b>	<b>575,054</b>	<b>461,838</b>	<b>113,216</b>	<b>481,821</b>
<b>Net change in fund balance</b>	<b>(35,854)</b>	<b>58,687</b>	<b>94,541</b>	<b>58,386</b>
<b>Fund balance</b>				
December 1	1,202,303	1,202,303		1,143,917
November 30	\$ 1,166,449	1,260,990	94,541	1,202,303

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>PROBATION SERVICES</b>				
Revenues				
Fees, licenses and permits	\$ 725,000	894,948	169,948	892,425
Investment income		12,968	12,968	8,697
Miscellaneous	6,000	13,955	7,955	15,530
Total revenues	731,000	921,871	190,871	916,652
Expenditures				
Current				
Judicial				
Commodities	46,150	36,252	9,898	45,557
Contractual	726,829	639,208	87,621	598,031
Total current	772,979	675,460	97,519	643,588
Capital outlays	618,738	243,729	375,009	
Total expenditures	1,391,717	919,189	472,528	643,588
Net change in fund balance	(660,717)	2,682	663,399	273,064
Fund balance				
December 1	3,485,885	3,485,885		3,212,821
November 30	\$ 2,825,168	3,488,567	663,399	3,485,885

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>TAX SALE AUTOMATION</b>				
Revenues				
Fees, licenses and permits	\$ 45,000	37,050	(7,950)	36,900
Investment income	3,100	2,832	(268)	1,424
Miscellaneous	36,000	42,266	6,266	33,538
Total revenues	84,100	82,148	(1,952)	71,862
Expenditures				
Current				
General government				
Personnel	39,069	39,069		37,363
Commodities	29,100	2,653	26,447	12,724
Contractual	42,060	5,115	36,945	18,982
Total expenditures	110,229	46,837	63,392	69,069
Net change in fund balance	(26,129)	35,311	61,440	2,793
Fund balance				
December 1	702,604	702,604		699,811
November 30	\$ 676,475	737,915	61,440	702,604

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>RECORDER DOCUMENT STORAGE</b>				
Revenues				
Fees, licenses and permits	\$ 540,000	523,401	(16,599)	484,961
Investment income	800	1,495	695	436
Miscellaneous income				26,410
Total revenues	540,800	524,896	(15,904)	511,807
Expenditures				
Current				
General government				
Personnel	403,051	265,629	137,422	292,101
Commodities	43,344	16,288	27,056	47,167
Contractual	224,841	140,152	84,689	158,397
Total expenditures	671,236	422,069	249,167	497,665
Net change in fund balance	(130,436)	102,827	233,263	14,142
Fund balance				
December 1	311,751	311,751		297,609
November 30	\$ 181,315	414,578	233,263	311,751

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>COURT AUTOMATION</b>				
<b>Revenues</b>				
Court fees and fines	\$ 2,885,877	2,726,929	(158,948)	2,825,949
Investment income	1,200	3,277	2,077	740
Miscellaneous		620	620	
<b>Total revenues</b>	<b>2,887,077</b>	<b>2,730,826</b>	<b>(156,251)</b>	<b>2,826,689</b>
<b>Expenditures</b>				
<b>Current</b>				
<b>Judicial</b>				
Commodities	410,000	77,238	332,762	169,925
Contractual	2,567,512	2,457,264	110,248	1,947,398
<b>Total current</b>	<b>2,977,512</b>	<b>2,534,502</b>	<b>443,010</b>	<b>2,117,323</b>
Capital outlays	150,000	8,564	141,436	652,736
<b>Total expenditures</b>	<b>3,127,512</b>	<b>2,543,066</b>	<b>584,446</b>	<b>2,770,059</b>
<b>Net change in fund balance</b>	<b>(240,435)</b>	<b>187,760</b>	<b>428,195</b>	<b>56,630</b>
<b>Fund balance</b>				
December 1	566,264	566,264		509,634
November 30	\$ 325,829	754,024	428,195	566,264

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>ENVIRONMENT RELATED PUBLIC WORKS PROJECTS</b>				
Revenues				
Investment income	\$ 42,000	1,047	(41,279)	336
Expenditures				
Current				
Public works				
Contractual	15,600		50,000	
Capital outlays	74,474	30,000	238,700	
Total expenditures	90,074	30,000	288,700	-
Net change in fund balance	(48,074)	(28,953)	19,121	336
Fund balance				
December 1	290,235	290,235		289,899
November 30	\$ 242,161	261,282	19,121	290,235

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>ENVIRONMENTAL EDUCATION ISSUES</b>				
Revenues				
Investment income	\$			1
Expenditures				
Current				
General government				
Contractual				
Excess of revenues over expenditures	-	-	-	1
Other financing uses				
Transfers out				
Economic Development and Planning		(487)	(487)	
Net change in fund balance	-	(487)	(487)	1
Fund balance				
December 1	487	487		486
November 30	\$ 487	-	(487)	487

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>TOWNSHIP PROJECT REIMBURSEMENT</b>				
Revenues				
Intergovernmental				
State	\$ 1,500,000	478,510	(1,021,490)	689,311
Expenditures				
Current				
General Government				
Commodities				541,634
Capital outlays	1,500,000	537,777	962,223	472,696
Total expenditures	1,500,000	537,777	962,223	1,014,330
Net change in fund balance	-	(59,267)	(59,267)	(325,019)
Fund balance				
December 1	130,115	130,115		455,134
November 30	\$ 130,115	70,848	(59,267)	130,115

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>WETLAND MITIGATION</b>				
<b>Revenues</b>				
Fees, licenses and permits	\$ 120,000	596,033	476,033	251,965
Investment income	70,000	101,870	31,870	68,848
Total revenues	190,000	697,903	507,903	320,813
<b>Expenditures</b>				
<b>Current</b>				
<b>Public works</b>				
Commodities	6,452	270	6,182	
Contractual	1,282,207	290,971	991,236	149,010
Total current	1,288,659	291,241	997,418	149,010
Capital outlays	5,100,000	117,701	4,982,299	32,574
Total expenditures	6,388,659	408,942	5,979,717	181,584
Net change in fund balance	(6,198,659)	288,961	6,487,620	139,229
<b>Fund balance</b>				
December 1	15,410,663	15,410,663		15,271,434
November 30	\$ 9,212,004	15,699,624	6,487,620	15,410,663

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>ELECTRONIC CITATION OPERATIONS</b>				
Revenues				
Licenses and permits	250,000	266,922	16,922	181,976
Investment income	5	1,202	1,197	29
Total revenues	250,005	268,124	18,119	182,005
Expenditures				
Current				
Judicial				
Contractual	500,000	188,866	311,134	
Net change in fund balance	(249,995)	79,258	329,253	182,005
Fund balance				
December 1	182,005	182,005		
November 30	\$ (67,990)	261,263	329,253	182,005

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>HOUSING AUTHORITY - FAMILY SELF - SUFFICIENCY</b>				
<b>Revenues</b>				
Intergovernmental				
Federal	\$ 174,565		(174,565)	9,908
Investment income		308	308	77
Total revenues	174,565	308	(174,257)	9,985
<b>Expenditures</b>				
<b>Current</b>				
Public services				
Personnel	88,965	4,774	84,191	17,290
Commodities	10,000		10,000	
Contractual	75,600		75,600	700
Total expenditures	174,565	4,774	169,791	17,990
Net change in fund balance	-	(4,466)	(4,466)	(8,005)
<b>Fund balance</b>				
December 1	61,282	61,282		69,287
November 30	\$ 61,282	56,816	(4,466)	61,282

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>U.S. DEPARTMENT OF JUSTICE</b>				
Revenues				
Intergovernmental				
Federal	\$ 1,600,222	174,142	(1,426,080)	286,523
Expenditures				
Current				
Health and public safety				
Personnel	177,014	56,822	120,192	40,819
Commodities	133,897	20,012	113,885	67,980
Contractual	322,412	64,977	257,435	86,637
Judicial				
Contractual	198,904		198,904	
Total current	832,227	141,811	491,512	195,436
Capital outlays	767,995	49,728	718,267	157,795
Total expenditures	1,600,222	191,539	1,209,779	353,231
Net change in fund balance	-	(17,397)	(17,397)	(66,708)
Fund balance				
December 1	(7,992)	(7,992)		58,716
November 30	\$ (7,992)	(25,389)	(17,397)	(7,992)

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>COM ED RATE RELIEF PROGRAM</b>				
Revenues				
Miscellaneous	\$ 112,135	10,697	(101,438)	8,297
Expenditures				
Current				
Public services				
Personnel	111,337	10,697	100,640	8,297
Commodities	298		298	
Contractual	500		500	
Total expenditures	112,135	10,697	101,438	8,297
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, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>MODELS FOR CHANGE INITIATIVE</b>				
Revenues				
Intergovernmental				
Federal	\$ 330,000		(330,000)	
Expenditures				
Current				
Health and public safety				
Commodities	7,216		7,216	435
Contractual	323,184	52,831	270,353	65,446
Total expenditures	330,400	52,831	277,569	65,881
Net change in fund balance	(400)	(52,831)	(52,431)	(65,881)
Fund balance				
December 1	57,490	57,490		123,371
November 30	\$ 57,090	4,659	(52,431)	57,490

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>CONVALESCENT CENTER FOUNDATION GRANT</b>				
Revenues				
Intergovernmental				
Other	\$ 26,520	5,036	21,484	6,563
Expenditures				
Current				
Health and public safety				
Personnel	26,520	5,036	21,484	6,563
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, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>FAMILY VIOLENCE COORDINATING COUNCIL</b>				
Revenues				
Intergovernmental				
State	\$ 39,000	16,548	22,452	19,500
Expenditures				
Current				
Judicial				
Contractual	39,000	16,548	22,452	19,500
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, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>ILLINOIS MOTOR VEHICLE BATTLE</b>				
Revenues				
Intergovernmental				
State	\$ 336,399		(336,399)	251,255
Investment income		20	20	91
Miscellaneous	40,300		(40,300)	1,860
Total revenues	376,699	20	(376,679)	253,206
Expenditures				
Current				
Health and public safety				
Commodities	28,826	435	28,391	5,175
Contractual	347,873	56,995	290,878	234,162
Total expenditures	376,699	57,430	319,269	239,337
Net change in fund balance	-	(57,410)	(57,410)	13,869
Fund balance				
December 1	57,410	57,410		43,541
November 30	\$ 57,410	-	(57,410)	57,410

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>TOBACCO ENFORCEMENT PROGRAM</b>				
Revenues				
Intergovernmental				
State	\$ 10,120	8,576	(1,544)	5,857
Expenditures				
Current				
Health and public safety				
Personnel	7,832	3,420	4,412	3,728
Commodities	1,448		1,448	1,701
Contractual	840	314	526	428
Total expenditures	10,120	3,734	6,386	5,857
Net change in fund balance	-	4,842	4,842	-
Fund balance				
December 1				
November 30	\$ -	4,842	4,842	-

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

Year Ended November 30, 2012

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

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>PRINCE CROSSING AND WOODLAND SUBDIVISION PROJECT</b>				
Revenues				
Intergovernmental				
State	\$ 581,369	361,000	220,369	45,355
Expenditures				
Current				
Public works				
Contractual	129,110	11,217	117,893	75,776
Capital outlays	452,259	70,408	381,851	367,130
Total expenditures	581,369	81,625	499,744	442,906
Net change in fund balance	-	279,375	(279,375)	(397,551)
Fund balance				
December 1	(397,551)	(397,551)		
November 30	\$ (397,551)	(118,176)	(279,375)	(397,551)

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>DEPARTMENT OF HUMAN SERVICES</b>				
Revenues				
Intergovernmental				
Federal	\$ 511,987	202,396	(309,591)	256,080
Miscellaneous		22,580	22,580	22,580
Total revenues	511,987	224,976	(287,011)	278,660
Expenditures				
Current				
Public services				
Personnel	324,945	143,581	181,364	157,431
Commodities	88,429	22,147	66,282	447
Contractual	98,613	56,854	41,759	118,236
Total expenditures	511,987	222,582	289,405	276,114
Net change in fund balance	-	2,394	2,394	2,546
Fund balance				
December 1	15,053	15,053		12,507
November 30	\$ 15,053	17,447	2,394	15,053

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
CLEAN CITIES PROJECT GRANT				
Revenues				
Intergovernmental				
Federal	\$ 150,000	102,800	47,200	35,500
Expenditures				
Current				
Public services				
Contractual	150,000	63,000	87,000	75,300
Net change in fund balance	-	39,800	(39,800)	(39,800)
Fund balance				
December 1	(39,800)	(39,800)		
November 30	\$ (39,800)	-	(39,800)	(39,800)

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>STATE BOARD OF ELECTIONS</b>				
<b>HELP AMERICA VOTE ACT</b>				
Revenues				
Intergovernmental				
Federal	\$ 1,045,337	97,132	(948,205)	116,921
State				41,041
Total revenues	1,045,337	97,132	(948,205)	157,962
Expenditures				
Current				
Public services				
Commodities	334,894	61,752	273,142	17,485
Contractual	344,613	42,625	301,988	55,524
Total current	679,507	104,377	575,130	73,009
Capital outlays	365,830	300,170	50,439	84,953
Total expenditures	1,045,337	404,547	625,569	157,962
Net change in fund balance	-	(307,415)	(307,415)	-
Fund balance				
December 1				
November 30	\$ -	(307,415)	(307,415)	-

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>ENERGY SAVINGS AND GREEN INITIATIVE PROJECT GRANT</b>				
Revenues				
Intergovernmental				
Federal	\$ 250,000		(250,000)	250,000
Expenditures				
Capital outlays	250,000		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, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>NAPERVILLE HOME ACCESSIBILITY</b>				
Revenues				
Miscellaneous	\$			
Expenditures				
Current				
Public Services				
Contractual				6,005
Net change in fund balance	-	-	-	(6,005)
Fund balance				
December 1				6,005
November 30	\$ -	-	-	-

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

Year Ended November 30, 2012

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

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>FEMA COOPERATING TECHNICAL PARTNERSHIP</b>				
Revenues				
Intergovernmental				
Federal	\$ 2,050,000	819,226	(1,230,774)	444,461
Expenditures				
Current				
Health and public safety				
Personnel	77,840		77,840	
Contractual	1,972,160	210,970	1,761,190	444,461
Total expenditures	2,050,000	210,970	1,839,030	444,461
Net change in fund balance	-	608,256	608,256	-
Fund balance				
December 1	(652,656)	(652,656)		(652,656)
November 30	\$ (652,656)	(44,400)	608,256	(652,656)

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>ENERGY EFFICIENCY AND CONSERVATION BLOCK GRANT</b>				
<b>Revenues</b>				
Intergovernmental				
Federal	\$ 4,656,035	361,739	(4,294,296)	2,064,211
Charges for services				2,335
Total revenues	4,656,035	361,739	(4,294,296)	2,066,546
<b>Expenditures</b>				
<b>Current</b>				
Conservation and recreation				
Personnel	250,199	59,021	191,178	123,387
Commodities	52,088	3,078	49,010	30,824
Contractual	78,702	15,984	62,718	5,510
Total current	380,989	78,083	302,906	159,721
Capital outlays	4,275,046	279,917	3,995,129	1,654,265
Total expenditures	4,656,035	358,000	4,298,035	1,813,986
Net change in fund balance	-	3,739	3,739	252,560
<b>Fund balance</b>				
December 1	(3,739)	(3,739)		(256,299)
November 30	\$ (3,739)	-	3,739	(3,739)

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

Year Ended November 30, 2012

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

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
<b>FTA JOB ACCESS AND REVERSE</b>				
<b>COMMUTE PROGRAM</b>				
<b>Revenues</b>				
Intergovernmental				
Federal	\$ 832,661	194,215	(638,446)	249,886
<b>Expenditures</b>				
Current				
Public Services				
Contractual	832,661	194,215	638,446	249,886
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, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>NAPERVILLE WEATHERIZATION GRANT</b>				
Revenues				
Intergovernmental				
Federal	\$			41,610
Expenditures				
Current				
Public services				
Personnel				3,186
Contractual				38,424
Total expenditures	-	-	-	41,610
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, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>NATIONAL CHILDREN'S ALLIANCE PROGRAM</b>				
Revenues				
Intergovernmental				
Federal	\$ 10,000	10,000		10,000
Expenditures				
Current				
Judicial				
Personnel	10,000	10,000		10,000
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$ -	-	-	-

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>DUPAGE RIVER RESTORATION GRANT</b>				
Revenues				
Intergovernmental				
Federal	\$ 4,969,000	826,845	(4,142,155)	2,490,868
Expenditures				
Current				
Conservation and recreation				
Commodities	75,430	75,000	430	
Contractual	535,000	41,194	493,806	11,305
Total current	610,430	116,194	494,236	11,305
Capital outlays	4,358,570	710,651	3,647,919	2,134,672
Total expenditures	4,969,000	826,845	4,142,155	2,145,977
Net change in fund balance	-	-	-	344,891
Fund balance				
December 1				(344,891)
November 30	\$ -	-	-	-

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>ILLINOIS EMERGENCY MANAGEMENT AGENCY</b>				
Revenues				
Intergovernmental				
Federal	\$ 1,250,648	875,784	(374,864)	418,609
Expenditures				
Current				
Health and public safety				
Commodities	170,165	64,827	105,338	118,875
Contractual	207,850	34,540	173,310	144,123
Current expenditures	378,015	99,367	278,648	262,998
Capital outlays	872,633	737,764	134,869	146,531
Total expenditures	1,250,648	837,131	413,517	409,529
Net change in fund balance	-	38,653	38,653	9,080
Fund balance				
December 1	(65,480)	(65,480)		(74,560)
November 30	\$ (65,480)	(26,827)	38,653	(65,480)

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>ILLINOIS ATTORNEY GENERAL'S OFFICE - VIOLENT CRIME VICTIMS ASSISTANCE</b>				
Revenues				
Intergovernmental				
State	\$ 44,820	24,277	(20,543)	37,473
Expenditures				
Current				
Judicial				
Personnel	44,820	22,503	22,317	37,753
Net change in fund balance	-	1,774	1,774	(280)
Fund balance				
December 1	(280)	(280)		
November 30	\$ (280)	1,494	1,774	(280)

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>ILLINOIS DEPARTMENT OF COMMERCE AND ECONOMIC OPPORTUNITY</b>				
<b>Revenues</b>				
Intergovernmental				
Federal	\$ 34,993,006	8,464,909	(26,528,097)	11,512,893
State	1,497,888	726,610	(771,278)	44,733
Investment income		1,096	1,096	171
Miscellaneous	50,000	57,961	7,961	52,063
<b>Total revenues</b>	<b>36,540,894</b>	<b>9,250,576</b>	<b>(27,290,318)</b>	<b>11,609,860</b>
<b>Expenditures</b>				
Current				
Public services				
Personnel	9,773,421	2,744,741	7,028,680	3,136,377
Commodities	289,852	71,048	218,804	112,097
Contractual	21,409,085	6,017,322	15,391,763	8,355,792
<b>Total current</b>	<b>31,472,358</b>	<b>8,833,111</b>	<b>22,639,247</b>	<b>11,604,266</b>
Capital outlays	4,325,829	98,702	4,227,127	2,714
<b>Total expenditures</b>	<b>35,798,187</b>	<b>8,931,813</b>	<b>26,866,374</b>	<b>11,606,980</b>
Net change in fund balance	742,707	318,763	(423,944)	2,880
Fund balance				
December 1	100,841	100,841		97,961
November 30	\$ 843,548	419,604	(423,944)	100,841

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>COMMUNITY DEVELOPMENT ACT</b>				
Revenues				
Intergovernmental				
Federal	\$ 25,908,651	5,428,189	(20,480,462)	5,150,875
Miscellaneous	693,268	417,605	(275,663)	423,246
Total revenues	26,601,919	5,845,794	(20,756,125)	5,574,121
Expenditures				
Current				
Public services				
Personnel	1,647,665	704,578	943,087	740,378
Commodities	20,850	2,638	18,212	3,063
Contractual	24,933,404	5,291,921	19,641,483	4,536,886
Total expenditures	26,601,919	5,999,137	20,602,782	5,280,327
Net change in fund balance	-	(153,343)	(153,343)	293,794
Fund balance				
December 1	673,099	673,099		379,305
November 30	\$ 673,099	519,756	(153,343)	673,099

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>HUD SUPPORTIVE HOUSING GRANT</b>				
Revenues				
Intergovernmental				
Federal	\$ 71,100	36,404	(34,696)	37,785
Expenditures				
Current				
Public services				
Personnel	71,100	36,404	34,696	37,785
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, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>HUD NEIGHBORHOOD STABILIZATION PROGRAM</b>				
<b>Revenues</b>				
Intergovernmental				
Federal	\$ 7,446,438	141,150	(7,305,288)	(82,538)
Miscellaneous	1,300,000	221,966	(1,078,034)	705,950
Total revenues	8,746,438	363,116	(8,383,322)	623,412
<b>Expenditures</b>				
Current				
Public services				
Personnel	405,443	47,083	358,360	41,196
Commodities	8,000	951	7,049	2,065
Contractual	8,332,995	423,307	7,909,688	480,003
Total expenditures	8,746,438	471,341	8,275,097	523,264
Net change in fund balance	-	(108,225)	(108,225)	100,148
<b>Fund balance</b>				
December 1	186,411	186,411		86,263
November 30	\$ 186,411	78,186	(108,225)	186,411

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>HUD HOMELESS MANAGEMENT INFORMATION SYSTEM</b>				
Revenues				
Intergovernmental				
Federal	\$ 1,747,057	245,107	(1,501,950)	759,518
Expenditures				
Current				
Public services				
Personnel	185,989	94,455	91,534	58,611
Commodities	13,534	9,082	4,452	4,322
Contractual	1,547,534	120,339	1,427,195	707,879
Total expenditures	1,747,057	223,876	1,523,181	770,812
Net change in fund balance	-	21,231	21,231	(11,294)
Fund balance				
December 1	(11,294)	(11,294)		
November 30	\$ (11,294)	9,937	21,231	(11,294)

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

Year Ended November 30, 2012

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

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>AREA AGENCY ON AGING</b>				
Revenues				
Intergovernmental				
Federal	\$ 1,319,933	684,770	(635,163)	841,170
State	4,709,677	3,534,023	(1,175,654)	1,420,937
Miscellaneous	1,078,791	212,242	(866,549)	222,388
Total revenues	<u>7,108,401</u>	<u>4,431,035</u>	<u>(2,677,366)</u>	<u>2,484,495</u>
Expenditures				
Current				
Public services				
Personnel	6,257,783	2,790,103	3,467,680	2,727,441
Commodities	25,028	14,924	10,104	17,921
Contractual	825,590	351,386	474,204	408,426
Total expenditures	<u>7,108,401</u>	<u>3,156,413</u>	<u>3,951,988</u>	<u>3,153,788</u>
Net change in fund balance	-	1,274,622	1,274,622	(669,293)
Fund balance				
December 1	<u>(660,652)</u>	<u>(660,652)</u>		8,641
November 30	<u>\$ (660,652)</u>	<u>613,970</u>	<u>1,274,622</u>	<u>(660,652)</u>

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>ILLINOIS DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES</b>				
<b>Revenues</b>				
Intergovernmental				
Federal	\$ 7,644,895	4,442,015	(3,202,880)	4,445,882
State	4,619,592	1,812,711	(2,806,881)	811,004
Miscellaneous		2,800	2,800	4,470
Total revenues	12,264,487	6,257,526	(6,006,961)	5,261,356
<b>Expenditures</b>				
Current				
Public services				
Personnel	2,222,732	1,121,677	1,101,055	1,117,124
Commodities	24,872	12,280	12,592	29,387
Contractual	10,016,883	5,185,612	4,831,271	4,109,553
Total expenditures	12,264,487	6,319,569	5,944,918	5,256,064
Net change in fund balance	-	(62,043)	(62,043)	5,292
<b>Fund balance</b>				
December 1	(19,656)	(19,656)		(24,948)
November 30	\$ (19,656)	(81,699)	(62,043)	(19,656)

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

Year Ended November 30, 2012

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)
<b>CORONER'S CERTIFICATE FEE GRANT</b>			
Revenues			
Intergovernmental			
State	\$ 4,000	4,000	
Expenditures			
Current			
Public services			
Commodities	4,000	3,909	91
Net change in fund balance	-	91	91
Fund balance			
December 1			
November 30	\$ -	91	91

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

Year Ended November 30, 2012

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)
<b>MEACHAM GROVE</b>			
<b>KRESS CREEK PROJECT</b>			
Revenues			
Intergovernmental			
Federal	\$ 950,000	381,652	(568,348)
Expenditures			
Current			
Public services			
Contractual	148,135	188,439	(40,304)
Capital outlays	801,865	74,590	727,275
Total expenditures	950,000	263,029	686,971
Net change in fund balance	-	118,623	118,623
Fund balance			
December 1			
November 30	\$ -	118,623	118,623

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>STATE COURT IMPROVEMENT GRANT</b>				
Revenues				
Intergovernmental				
State	\$ 9,350	8,519	(831)	7,430
Expenditures				
Current				
Public services				
Commodities	1,900	1,069	831	108
Contractual	7,450	7,450		7,322
Total expenditures	9,350	8,519	831	7,430
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, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>CHILDREN'S ADVOCACY SERVICES</b>				
Revenues				
Intergovernmental				
Federal	\$ 129,672	43,598	(86,074)	65,667
Expenditures				
Current				
Public services				
Personnel	129,672	62,116	67,556	65,667
Net change in fund balance	-	(18,518)	(18,518)	-
Fund balance				
December 1				
November 30	\$ -	(18,518)	(18,518)	-

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY</b>				
Revenues				
Intergovernmental				
Federal	\$ 1,130,831	624,064	(506,767)	426,779
Miscellaneous	191,795	94,634	(97,161)	96,176
Total revenues	1,322,626	718,698	(603,928)	522,955
Expenditures				
Current				
Health and public safety				
Personnel	932,181	483,234	448,947	427,397
Commodities	27,853	22,845	5,008	658
Contractual	380,781	126,687	254,094	151,290
Total current	1,340,815	632,766	708,049	579,345
Capital outlays	46,488	29,113	17,375	17,157
Total expenditures	1,387,303	661,879	708,049	596,502
Net change in fund balance	(64,677)	56,819	121,496	(73,547)
Fund balance				
December 1	(74,540)	(74,540)		(993)
November 30	\$ (139,217)	(17,721)	121,496	(74,540)



**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, 2012

With comparative totals for the year ended November 30, 2011

	Bureau of Justice Assistance	Forensic DNA Backlog Reduction	Totals	
			2012	2011
Revenues				
Intergovernmental				
Federal	\$ 39,011	135,131	174,142	286,523
Expenditures				
Current				
Health and public safety				
Personnel		56,822	56,822	40,819
Commodities		20,012	20,012	67,980
Contractual	36,079	28,898	64,977	86,637
Total current	36,079	105,732	141,811	195,436
Capital outlays		49,728	49,728	157,795
Total expenditures	36,079	155,460	191,539	353,231
Net change in fund balances	2,932	(20,329)	(17,397)	(66,708)
Fund balances				
December 1	(7,992)		(7,992)	58,716
November 30	\$ (5,060)	(20,329)	(25,389)	(7,992)

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

DEPARTMENT OF HUMAN SERVICES GRANTS - SPECIAL REVENUE FUND

Year Ended November 30, 2012

With comparative totals for the year ended November 30, 2011

	Supportive Housing Grant	Donated Funds Initiative	Domestic Violence Program	Totals	
				2012	2011
<b>Revenues</b>					
Intergovernmental					
Federal	\$ 109,828	70,433	22,135	202,396	256,080
Miscellaneous		22,580		22,580	22,580
Total revenues	109,828	93,013	22,135	224,976	278,660
<b>Expenditures</b>					
Current					
Public services					
Personnel	52,962	90,619		143,581	157,431
Commodities	22,147			22,147	447
Contractual	34,719		22,135	56,854	118,236
Total expenditures	109,828	90,619	22,135	222,582	276,114
Net change in fund balances	-	2,394	-	2,394	2,546
<b>Fund balances</b>					
December 1		15,053		15,053	12,507
November 30	\$ -	17,447	-	17,447	15,053

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

ILLINOIS EMERGENCY MANAGEMENT AGENCY GRANTS - SPECIAL REVENUE FUNDS

Year Ended November 30, 2012

With comparative totals for the year ended November 30, 2011

	Homeland Security Program	Citizen Corps Program	Totals	
			2012	2011
Revenues				
Intergovernmental				
Federal	\$ 870,689	5,095	875,784	418,609
Expenditures				
Current				
Health and public safety				
Commodities	59,205	5,622	64,827	118,875
Contractual	34,540		34,540	144,123
Total current	93,745	5,622	99,367	262,998
Capital outlays	737,764		737,764	146,531
Total expenditures	831,509	5,622	837,131	409,529
Net change in fund balances	39,180	(527)	38,653	9,080
Fund balances				
December 1	(65,480)		(65,480)	(74,560)
November 30	\$ (26,300)	(527)	(26,827)	(65,480)

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, 2012

With comparative totals for the year ended November 30, 2011

	Homeless Prevention and Rapid Rehousing	Workforce Investment Act	Community Service Block Grant	Convalescent Capital Center Bill Funding Grant	Convalescent Center Grant Management Program 01	Illinois Home Weatherization Program	Totals	
							2012	2011
<b>Revenues</b>								
Intergovernmental								
Federal	\$ (1,935)	5,910,580	807,433			1,748,831	8,464,909	11,512,893
State				183,750	98,702	444,158	726,610	44,733
Investment income			603	493			1,096	171
Miscellaneous			57,961				57,961	52,063
<b>Total revenues</b>	<b>(1,935)</b>	<b>5,910,580</b>	<b>865,997</b>	<b>184,243</b>	<b>98,702</b>	<b>2,192,989</b>	<b>9,250,576</b>	<b>11,609,860</b>
<b>Expenditures</b>								
Current								
Public services								
Personnel		1,936,593	415,180			392,968	2,744,741	3,136,377
Commodities		30,398	30,844			9,806	71,048	112,097
Contractual		3,860,659	363,976			1,792,687	6,017,322	8,355,792
<b>Total current</b>	<b>-</b>	<b>5,827,650</b>	<b>810,000</b>	<b>-</b>	<b>-</b>	<b>2,195,461</b>	<b>8,833,111</b>	<b>11,604,266</b>
Capital outlays					98,702		98,702	2,714
<b>Total expenditures</b>		<b>5,827,650</b>	<b>810,000</b>	<b>-</b>	<b>98,702</b>	<b>2,195,461</b>	<b>8,931,813</b>	<b>11,606,980</b>
Net change in fund balances	(1,935)	82,930	55,997	184,243	-	(2,472)	318,763	2,880
<b>Fund balances</b>								
December 1	(975)	(28,885)	130,701				100,841	97,961
November 30	\$ (2,910)	54,045	186,698	184,243	-	(2,472)	419,604	100,841

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

ILLINOIS DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES - SPECIAL REVENUE FUND

Year Ended November 30, 2012

With comparative totals for the year ended November 30, 2011

	Title IV-D	Access Visitation	Expedited Child Support	Low Income Home Energy Assistance Program	Totals	
					2012	2011
<b>Revenues</b>						
Intergovernmental						
Federal	\$ 320,343	96,812	19,633	4,005,227	4,442,015	4,445,882
State	157,781	10,757	9,517	1,634,656	1,812,711	811,004
Miscellaneous		2,800			2,800	4,470
Total revenues	478,124	110,369	29,150	5,639,883	6,257,526	5,261,356
<b>Expenditures</b>						
Current						
Public services						
Personnel	534,363	96,667		490,647	1,121,677	1,117,124
Commodities	3,476	162		8,642	12,280	29,387
Contractual	9,785	23,101	38,775	5,113,951	5,185,612	4,109,553
Total expenditures	547,624	119,930	38,775	5,613,240	6,319,569	5,256,064
Net change in fund balances	(69,500)	(9,561)	(9,625)	26,643	(62,043)	5,292
<b>Fund balances</b>						
December 1		6,987		(26,643)	(19,656)	(24,948)
November 30	\$ (69,500)	(2,574)	(9,625)	-	(81,699)	(19,656)

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

ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY GRANTS - SPECIAL REVENUE FUND

Year Ended November 30, 2012

With comparative totals for the year ended November 30, 2011

	Multi Jurisdictional Drug Prosecution	Victims of Crime	National Forensic Science Improvement	Juvenile Justice Council Care Manager Program	Leadership Training	Juvenile Domestic Violence Program	Redeploy Illinois Planning Grant	Totals	
								2012	2011
<b>Revenues</b>									
Intergovernmental									
Federal	\$ 162,682	57,400	116,981	50,070	20,000	6,000	210,931	624,064	426,779
Miscellaneous	69,303	14,587		10,744				94,634	96,176
Total revenues	231,985	71,987	116,981	60,814	20,000.0	6,000	210,931	718,698	522,955
<b>Expenditures</b>									
<b>Current</b>									
Health and public safety									
Personnel	227,896	71,303	114				183,921	483,234	427,397
Commodities			20,092	983			1,770	22,845	658
Contractual			42,934	55,263		18,023	10,467	126,687	151,290
Total current	227,896	71,303	63,140	56,246	-	18,023	196,158	632,766	579,345
Capital outlays			29,113					29,113	17,157
Total expenditures	227,896	71,303	92,253	56,246	-	18,023	196,158	661,879	596,502
Net change in fund balances	4,089	684	24,728	4,568	20,000	(12,023)	14,773	56,819	(73,547)
<b>Fund balances</b>									
December 1	(7,463)	4,915	(26,978)	4,273	(20,000)		(29,287)	(74,540)	(993)
November 30	\$ (3,374)	5,599	(2,250)	8,841	-	(12,023)	(14,514)	(17,721)	(74,540)

## **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, 2012

With comparative totals at November 30, 2011

	2012	2011
<b>ASSETS</b>		
Cash		
Demand deposits	\$ 8,158,477	11,613,683
Investments	19,973,718	16,875,350
Receivables		
Taxes	4,968,027	4,942,990
Interest	15,230	
Due from Federal, State and other governments	900,183	1,023,233
	\$ 34,015,635	34,455,256
	\$ 34,015,635	34,455,256
 <b>LIABILITIES AND FUND BALANCE</b>		
Liabilities		
Deferred revenue	\$ 4,620,721	4,666,498
Fund balance		
Restricted for debt service	29,394,914	29,788,758
	\$ 34,015,635	34,455,256
	\$ 34,015,635	34,455,256

DUPAGE COUNTY, ILLINOIS

E-2

COMBINED SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES

DEBT SERVICE FUNDS

Year Ended November 30, 2012  
With comparative totals for the year ended November 30, 2011

	2012	2011
Revenues		
Taxes		
Property	\$ 4,517,883	4,566,766
Sales	1,717,864	2,040,642
Intergovernmental	10,802,199	10,808,951
Investment income	48,641	17,438
Miscellaneous	735,000	
Total revenues	<u>17,821,587</u>	<u>17,433,797</u>
Expenditures		
Current		
General government	117,280	194,433
Debt service		
Principal	15,825,000	15,320,000
Interest	15,404,545	15,102,370
Fiscal agent fees	3,750	4,250
Bond issuance costs		88,924
Total expenditures	<u>31,350,575</u>	<u>30,709,977</u>
Excess (deficiency) of revenues over expenditures	<u>(13,528,988)</u>	<u>(13,276,180)</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	15,142,558	13,890,080
Transfers (out)	(2,007,414)	(720,778)
Total other financing sources (uses)	<u>13,135,144</u>	<u>12,775,949</u>
Net change in fund balances	(393,844)	(500,231)
Fund balances		
December 1	<u>29,788,758</u>	<u>30,288,989</u>
November 30	<u>\$ 29,394,914</u>	<u>29,788,758</u>

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>SPECIAL SERVICE AREA BONDS - WATER SYSTEM/SANITARY SEWER PROJECTS</b>				
Revenues				
Taxes				
Property	\$ 793,845	798,278	4,433	820,676
Investment income		7	7	4
Total revenues	793,845	798,285	4,440	820,680
Expenditures				
Current				
General Government	37,049	37,049		194,433
Debt service				
Principal	465,000	465,000		445,000
Interest	299,891	299,890	1	323,227
Fiscal agent fees	2,350	2,350		2,350
Total expenditures	804,290	804,289	1	965,010
Net change in fund balance	(10,445)	(6,004)	4,441	(144,330)
Fund balance				
December 1	855,437	855,437		999,767
November 30	\$ 844,992	849,433	4,441	855,437

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>1993 GENERAL OBLIGATION BONDS (ALT. REV. SOURCE) - JAIL PROJECT</b>				
<b>Revenues</b>				
Investment income	\$ 500	3,203	2,703	869
<b>Expenditures</b>				
Debt service				
Interest	1,302,840	1,302,840		1,302,840
Excess (deficiency) of revenues over expenditures	(1,302,340)	(1,299,637)	2,703	(1,301,971)
<b>Other financing sources</b>				
Transfer in				
General Fund	1,302,840	1,302,500	(340)	1,299,500
Net change in fund balance	500	2,863	2,363	(2,471)
<b>Fund balance</b>				
December 1	654,909	654,909		657,380
November 30	\$ 655,409	657,772	2,363	654,909

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

Year Ended November 30, 2012

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

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>1993 GENERAL OBLIGATION BONDS</b>				
<b>(ALT. REV. SOURCE) -</b>				
<b>STORMWATER PROJECT</b>				
<b>Revenues</b>				
Investment income	\$ 1,000	4,597	3,597	1,250
<b>Expenditures</b>				
Debt service				
Interest	1,872,920	1,872,920		1,872,920
Excess (deficiency) of revenues over expenditures	(1,871,920)	(1,868,323)	3,597	(1,871,670)
<b>Other financing sources</b>				
Transfer in				
Special Revenue Fund				
Stormwater Drainage	1,872,920	1,871,500	(1,420)	1,867,500
Net change in fund balance	1,000	3,177	2,177	(4,170)
<b>Fund balance</b>				
December 1	940,554	940,554		944,724
November 30	\$ 941,554	943,731	2,177	940,554

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>2001 GENERAL OBLIGATION BONDS</b>				
<b>(ALT. REV. SOURCE) - DRAINAGE PROJECT</b>				
Revenues				
Taxes	\$			
Sales				334,801
Investment income				1,437
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>336,238</b>
Expenditures				
Debt service				
Principal				935,000
Interest				350,369
Fiscal agent fees				500
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,285,869</b>
Excess (deficiency) of revenues over expenditures	-	-	-	(949,631)
Other financing uses				
Transfers out				
Debt Service Fund				
2011 Drainage Refunding Bonds				(482,277)
General Fund				(216,601)
<b>Total other financing uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(698,878)</b>
Net change in fund balance				(1,648,509)
Fund balance				
December 1				1,648,509
November 30	\$ -	-	-	-

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>2001 GENERAL OBLIGATION BONDS</b>				
<b>(ALT. REV. SOURCE) -</b>				
<b>STORMWATER PROJECT</b>				
<b>Revenues</b>				
Investment income	\$ 100	254	154	1,196
<b>Expenditures</b>				
<b>Debt service</b>				
Principal	1,205,000	1,205,000		1,160,000
Interest	24,703	24,703		72,605
Fiscal agent fees	350		350	350
Total expenditures	1,230,053	1,229,703	350	1,232,955
Excess (deficiency) of revenues over expenditures	(1,229,953)	(1,229,449)	504	(1,231,759)
<b>Other financing sources</b>				
<b>Transfer in</b>				
Special Revenue Fund Stormwater Drainage				1,250,500
Net change in fund balance	(1,229,953)	(1,229,449)	504	18,741
<b>Fund balance</b>				
December 1	1,233,091	1,233,091		1,214,350
November 30	\$ 3,138	3,642	504	1,233,091

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>2001 TRANSPORTATION REVENUE BONDS</b>				
Expenditures				
Debt service				
Principal	\$			6,050,000
Interest				166,375
Total expenditures	-	-	-	6,216,375
Other financing uses				
Transfers out				
Debt Service Fund				
2005 Transportation Revenue Bonds		(496,255)		
Net change in fund balance	-	(496,255)	-	(6,216,375)
Fund balance				
December 1	496,255	496,255		6,712,630
November 30	\$ 496,255	-	-	496,255

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>2002 GENERAL OBLIGATION REFUNDING</b>				
<b>BONDS (ALT. REV. SOURCE) -</b>				
<b>JAIL PROJECT</b>				
<b>Revenues</b>				
Investment income	\$ 1,800	9,105	7,305	2,224
<b>Expenditures</b>				
<b>Debt service</b>				
Principal	2,160,000	2,160,000		2,055,000
Interest	167,500	167,500		272,875
Fiscal agent fees	350	350		350
Total expenditures	2,327,850	2,327,850	-	2,328,225
Excess (deficiency) of revenues over expenditures	(2,326,050)	(2,318,745)	7,305	(2,326,001)
<b>Other financing sources</b>				
Transfer in General Fund	2,383,500	2,382,500	(1,000)	2,373,500
Net change in fund balance	57,450	63,755	6,305	47,499
<b>Fund balance</b>				
December 1	2,274,728	2,274,728		2,227,229
November 30	\$ 2,332,178	2,338,483	6,305	2,274,728

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>2002 GENERAL OBLIGATION REFUNDING</b>				
<b>BONDS (ALT. REV. SOURCE) -</b>				
<b>STORMWATER PROJECT</b>				
<b>Revenues</b>				
Investment income	\$ 2,700	13,093	10,393	3,205
<b>Expenditures</b>				
<b>Debt service</b>				
Principal	3,105,000	3,105,000		2,960,000
Interest	240,875	240,875		392,500
Fiscal agent fees	350	350		350
Total expenditures	3,346,225	3,346,225	-	3,352,850
Excess (deficiency) of revenues over expenditures	(3,343,525)	(3,333,132)	10,393	(3,349,645)
<b>Other financing sources</b>				
<b>Transfer in</b>				
Special Revenue Fund Stormwater Drainage	3,428,250	3,416,500	(11,750)	3,421,500
Net change in fund balance	84,725	83,368	(1,357)	71,855
<b>Fund balance</b>				
December 1	3,278,918	3,278,918		3,207,063
November 30	\$ 3,363,643	3,362,286	(1,357)	3,278,918

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>2005 GENERAL OBLIGATION REFUNDING</b>				
<b>BONDS (ALT. REV. SOURCE) -</b>				
<b>DRAINAGE PROJECT</b>				
<b>Revenues</b>				
Taxes				
Sales	\$ 1,509,674	1,508,962	(712)	1,501,695
Investment income	1,200	6,549	5,349	1,332
Total revenues	<u>1,510,874</u>	<u>1,515,511</u>	<u>4,637</u>	<u>1,503,027</u>
<b>Expenditures</b>				
Debt service				
Principal	820,000	820,000		90,000
Interest	692,465	692,465		695,840
Fiscal agent fees	350	350		350
Total expenditures	<u>1,512,815</u>	<u>1,512,815</u>	<u>-</u>	<u>786,190</u>
Net change in fund balance	(1,941)	2,696	4,637	716,837
<b>Fund balance</b>				
December 1	<u>2,033,778</u>	<u>2,033,778</u>		<u>1,316,941</u>
November 30	<u>\$ 2,031,837</u>	<u>2,036,474</u>	<u>4,637</u>	<u>2,033,778</u>

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>2005 TRANSPORTATION</b>				
<b>REVENUE REFUNDING BONDS</b>				
<b>Revenues</b>				
Intergovernmental	\$ 10,802,759	10,802,199	(560)	10,808,951
Investment income	10,000	4,051	(5,949)	5,335
Miscellaneous		735,000	735,000	
<b>Total revenues</b>	<b>10,812,759</b>	<b>11,541,250</b>	<b>728,491</b>	<b>10,814,286</b>
<b>Expenditures</b>				
<b>Current</b>				
General Government		80,231	(80,231)	
<b>Debt service</b>				
Principal	6,635,000	6,635,000		245,000
Interest	4,008,075	4,008,075		4,178,544
<b>Total expenditures</b>	<b>10,643,075</b>	<b>10,723,306</b>	<b>(80,231)</b>	<b>4,423,544</b>
<b>Excess of revenues over expenditures</b>	<b>169,684</b>	<b>817,944</b>	<b>648,260</b>	<b>6,390,742</b>
<b>Other financing sources (uses)</b>				
<b>Transfers in</b>				
<b>Debt Service Fund</b>				
2001 Transportation Revenue Bonds		496,255	496,255	
<b>Transfer out</b>				
<b>General Fund</b>				
Special Revenue Fund		(48,060)	(48,060)	
Highway Motor Fuel Tax	(10,000)	(1,463,099)	(1,453,099)	(21,900)
<b>Total other financing sources (uses)</b>	<b>(10,000)</b>	<b>(1,014,904)</b>	<b>(1,004,904)</b>	<b>(21,900)</b>
<b>Net change in fund balance</b>	<b>159,684</b>	<b>(196,960)</b>	<b>(356,644)</b>	<b>6,368,842</b>
<b>Fund balance</b>				
December 1	14,494,621	14,494,621		8,125,779
November 30	\$ 14,654,305	14,297,661	(356,644)	14,494,621

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>2006 LIMITED TAX GENERAL OBLIGATION REFUNDING BONDS - COURTHOUSE PROJECT</b>				
<b>Revenues</b>				
Taxes				
Property	\$ 3,713,207	3,719,605	6,398	3,746,090
Investment income		128	128	
Total revenues	<u>3,713,207</u>	<u>3,719,733</u>	<u>6,526</u>	<u>3,746,090</u>
<b>Expenditures</b>				
Debt service				
Principal	1,305,000	1,305,000		1,255,000
Interest	2,354,910	2,354,910		2,406,110
Total expenditures	<u>3,659,910</u>	<u>3,659,910</u>	<u>-</u>	<u>3,661,110</u>
Net change in fund balance	53,297	59,823	6,526	84,980
<b>Fund balance</b>				
December 1	<u>2,849,698</u>	<u>2,849,698</u>		<u>2,764,718</u>
November 30	<u>\$ 2,902,995</u>	<u>2,909,521</u>	<u>6,526</u>	<u>2,849,698</u>

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
2006 GENERAL OBLIGATION REFUNDING				
BONDS (ALT. REV. SOURCE) -				
STORMWATER PROJECT				
Revenues				
Investment income	\$ 2,300	6,818	4,518	578
Expenditures				
Debt service				
Principal	130,000	130,000		125,000
Interest	675,263	675,263		680,362
Total expenditures	805,263	805,263	-	805,362
Excess (deficiency) of revenues over expenditures	(802,963)	(798,445)	4,518	(804,784)
Other financing sources				
Transfer in				
Special Revenue Fund				
Stormwater Drainage	2,062,663	2,061,500	(1,163)	807,500
Net change in fund balance	1,259,700	1,263,055	3,355	2,716
Fund balance				
December 1	472,615	472,615		469,899
November 30	\$ 1,732,315	1,735,670	3,355	472,615

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>2010 GENERAL OBLIGATION BONDS                  (ALT. REV. SOURCE) - BUILD AMERICA BONDS                  AND RECOVERY ZONE ECONOMIC                  DEVELOPMENT BONDS</b>				
<b>Revenues</b>				
Investment income	\$ 500		(500)	
<b>Expenditures</b>				
<b>Debt service</b>				
Interest	3,611,803	3,611,803		2,387,803
Fiscal agent fees	600		600	
Total expenditures	3,612,403	3,611,803	600	2,387,803
Excess (deficiency) of revenues over expenditures	(3,611,903)	(3,611,803)	100	(2,387,803)
<b>Other financing sources</b>				
Transfer in General Fund	3,611,803	3,611,803		2,387,803
Net change in fund balance	(100)	-	100	-
<b>Fund balance</b>				
December 1				
November 30	\$ (100)	-	100	-

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>2011 GENERAL OBLIGATION REFUNDING BONDS (ALT. REV. SOURCE) - DRAINAGE PROJECT</b>				
<b>Revenues</b>				
Taxes				
Sales	\$ 260,000	208,902	(51,098)	204,146
Investment income	500	836	336	8
Total revenues	260,500	209,738	(50,762)	204,154
<b>Expenditures</b>				
Debt service				
Interest	153,301	153,301		
Fiscal agent fees	350	350		
Bond issuance costs				88,924
Total expenditures	153,651	153,651	-	88,924
Excess (deficiency) of revenues over expenditures	106,849	56,087	(50,762)	115,230
<b>Other financing sources (uses)</b>				
Transfer in				
Debt Service Fund				
2001 Drainage				482,277
Refunding Bonds Issued				5,340,000
Payment to Refunded Bond Escrow Agent				(6,039,518)
Bond Premium				306,165
Total other financing sources (uses)	-	-	-	88,924
Net change in fund balance	106,849	56,087	(50,762)	204,154
Fund balance				
December 1	204,154	204,154		
November 30	\$ 311,003	260,241	(50,762)	204,154

## **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.

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.

County Infrastructure – This fund is used to account for all resources and costs related to County infrastructure projects including, but not limited to, Transportation, Stormwater Drainage Construction and Facilities Management projects.

DUPAGE COUNTY, ILLINOIS

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COMBINED SCHEDULE OF BALANCE SHEETS

CAPITAL PROJECTS FUNDS

November 30, 2012

With comparative totals at November 30, 2011

	2012	2011
<b>ASSETS</b>		
Cash		
Demand deposits	\$ 5,665,460	5,815,406
Certificates of deposit	2,000,000	3,050,000
Investments	2,033,922	
Receivables		
Taxes	97,111	44,050
Interest	74,866	152,508
Due from Federal, State, and other governmental units		11,171
Due from other funds	150,081	
Restricted Cash and Investments		
Demand deposits	28,099,447	3,574,510
Investments	26,736,979	59,135,396
Total assets	\$ 64,857,866	71,783,041
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities		
Accounts payable	\$ 5,110,801	645,092
Due to Federal, State and other governmental units	3,225,501	
Due to other funds	19,556	11,171
Deferred revenue	32,787	30,910
Retainage payable	443,702	23,320
Total liabilities	8,832,347	710,493
Fund balance		
Restricted for		
Capital improvements	55,404,350	70,737,596
Committed for		
Capital purposes	800,000	334,952
Unassigned	(178,831)	
Total fund balance	56,025,519	71,072,548
	\$ 64,857,866	71,783,041

COMBINED SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES

CAPITAL PROJECTS FUNDS

Year Ended November 30, 2012  
With comparative totals for the year ended November 30, 2011

	2012	2011
Revenues		
Taxes	\$ 362,602	54,931
Fees, licenses and permits	618,676	960,547
Intergovernmental		
Federal grants and reimbursements		199,270
Investment income	261,709	416,646
Total revenues	<u>1,242,987</u>	<u>1,631,394</u>
Expenditures		
Current		
Contractual	2,500,848	858,353
Commodities	450,000	
Total current	2,950,848	858,353
Capital outlays	14,439,168	4,674,016
Total expenditures	<u>17,390,016</u>	<u>5,532,369</u>
Excess (deficiency) of revenues over expenditures	(16,147,029)	(3,900,975)
Other financing sources		
Transfers in	1,100,000	300,000
Net change in fund balances	(15,047,029)	(3,600,975)
Fund balances		
December 1	71,072,548	74,673,523
November 30	<u>\$ 56,025,519</u>	<u>71,072,548</u>

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>2001 COURTHOUSE PROJECT</b>				
Revenues				
Investment income	\$ 50	18	(32)	205
Expenditures				
Capital outlays	60,569	2,341	58,228	179,419
Net change in fund balance	(60,519)	(2,323)	58,196	(179,214)
Fund balance				
December 1	2,323	2,323		181,537
November 30	\$ (58,196)	-	58,196	2,323

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>SPECIAL SERVICE AREA #14 EXPANSION</b>				
Revenues				
Taxes	\$			23,954
Expenditures				
Current				
Capital projects				
Contractual		24,762	(24,762)	1,175
Net change in fund balance	-	(24,762)	(24,762)	22,779
Fund balance				
December 1	24,762	24,762		1,983
November 30	\$ 24,762	-	(24,762)	24,762

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Original Budget	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>2001 DRAINAGE BOND PROJECT</b>					
Revenues					
Investment income	\$ 200	200	44	(156)	505
Expenditures					
Capital outlays	412,000	434,851	22,865	411,986	389,641
Net change in fund balance	(411,800)	(434,651)	(22,821)	(412,142)	(389,136)
Fund balance					
December 1	22,821	22,821	22,821		411,957
November 30	\$ (388,979)	(411,830)	-	(412,142)	22,821

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

Year Ended November 30, 2012

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

	Original Budget	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>2001 STORMWATER BOND PROJECT</b>					
Revenues					
Investment income	\$ 500	500	1,574	1,074	820
Expenditures					
Current					
Capital projects					
Contractual	158,351	158,351	13,762	144,589	171,898
Capital outlays	54,772	334,581	126,781	207,800	29,291
Total expenditures	213,123	492,932	140,543	352,389	201,189
Net change in fund balance	(212,623)	(492,432)	(138,969)	353,463	(200,369)
Fund balance					
December 1	490,366	490,366	490,366		690,735
November 30	\$ 277,743	\$ (2,066)	351,397	353,463	490,366

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

Year Ended November 30, 2012

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

	Original Budget	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>2005 DRAINAGE BOND PROJECT</b>					
Revenues					
Investment income	\$		2	2	19
Expenditures					
Capital outlays		16,134	16,134		
Net change in fund balance	-	(16,134)	(16,132)	2	19
Fund balance					
December 1	16,132	16,132	16,132		16,113
November 30	\$ 16,132	\$ (2)	-	2	16,132

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>2010 GENERAL OBLIGATION ALTERNATE REVENUE BOND PROJECTS (Major Fund)</b>				
<b>Revenues</b>				
Investment income	\$ 300,000	221,746	(78,254)	393,289
<b>Expenditures</b>				
<b>Current</b>				
General government				
Contractual	2,624,770	745,300	1,879,470	678,386
Commodities	450,000	450,000		
Highway, streets and bridges				
Contractual		1,674,504	(1,674,504)	
Total current	3,074,770	2,869,804	204,966	678,386
Capital outlays	31,925,230	13,060,560	18,864,670	3,134,774
Total expenditures	35,000,000	15,930,364	19,069,636	3,813,160
Net change in fund balance	(34,700,000)	(15,708,618)	18,991,382	(3,419,871)
<b>Fund balance</b>				
December 1	62,619,458	62,619,458		66,039,329
November 30	\$ 27,919,458	46,910,840	18,991,382	62,619,458

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>CHILDREN'S CENTER FACILITY CONSTRUCTION</b>				
Revenues				
Investment income	\$	1,080	1,080	350
Expenditures				
Capital outlays	3,900,000	814,863	3,085,137	212,406
Excess (deficiency) of revenues over expenditures	(3,900,000)	(813,783)	3,086,217	(212,056)
Other financing sources				
Transfers in General Fund	300,000	300,000		300,000
Net change in fund balance	(3,600,000)	(513,783)	3,086,217	87,944
Fund balance				
December 1	334,952	334,952		247,008
November 30	\$ (3,265,048)	(178,831)	3,086,217	334,952

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>2011 DRAINAGE BOND PROJECT</b>				
Revenues				
Taxes	\$ 311,417	362,602	51,185	30,977
Investment income		166	166	
Total revenues	311,417	362,768	51,351	30,977
Expenditures				
Capital outlays	375,000	319,297	55,703	
Net change in fund balance	(63,583)	43,471	(4,352)	30,977
Fund balance				
December 1	30,977	30,977		
November 30	\$ (32,606)	74,448	(4,352)	30,977

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

Year Ended November 30, 2012  
 With comparative actual amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>HIGHWAY IMPACT FEES</b>				
Revenues				
Fees, licenses and permits	\$ 500,000	618,676	118,676	960,547
Investment income	40,000	37,079	(2,921)	21,458
Total revenues	540,000	655,755	115,755	982,005
Expenditures				
Current				
Highway, streets and bridges Contractual	150,000	42,520	107,480	6,544
Capital outlays	7,953,622	76,327	7,877,295	529,565
Total expenditures	8,103,622	118,847	7,984,775	536,109
Net change in fund balance	(7,563,622)	536,908	8,100,530	445,896
Fund balance				
December 1	7,530,757	7,530,757		7,084,861
November 30	\$ (32,865)	8,067,665	8,100,530	7,530,757

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

Year Ended November 30, 2012

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

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
HRSA CONVALESCENT CENTER, COLLEGE OF DUPAGE HEALTH EDUCATION CENTER PROGRAM AND WELLNESS CENTER				
Revenues				
Federal grants and reimbursements	\$			199,270
Expenditures				
Current				
Health and Public Safety				
Contractual				350
Capital outlays	148,500		148,500	198,920
Total expenditures	148,500	-	148,500	199,270
Net change in fund balance	(148,500)	-	148,500	-
Fund balance				
December 1				
November 30	\$ (148,500)	-	148,500	-

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

Year Ended November 30, 2012

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)
<b>COUNTY INFRASTRUCTURE</b>			
Other financing sources			
Transfers in			
General Fund	\$ 800,000	800,000	
Net change in fund balance	800,000	800,000	-
Fund balance			
December 1			
November 30	\$ 800,000	800,000	-

**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 (GAAP and Budgetary Basis)  
 PROPRIETARY FUND TYPES - ENTERPRISE FUNDS

Year Ended November 30, 2012  
 With comparative totals for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>WATER AND SEWERAGE SYSTEM</b>				
<b>Revenues</b>				
User charges - Sewer	\$ 8,955,427	9,214,359	258,932	8,967,969
User charges - Water	6,434,645	7,154,881	720,236	5,802,738
Sewer maintenance	1,555,684	1,523,718	(31,966)	1,539,210
Administrative fees	1,135,472	1,132,656	(2,816)	1,148,142
DuPage Water Commission capital buy-in fee		215,120	215,120	196,017
Penalties	174,000	181,836	7,836	175,335
Miscellaneous income	2,819,284	2,102,207	(717,077)	1,859,931
<b>Total revenues</b>	<b>21,074,512</b>	<b>21,524,777</b>	<b>450,265</b>	<b>19,689,342</b>
<b>Expenses</b>				
Personnel services	7,685,558	7,085,219	600,339	7,113,924
Commodities	1,872,400	1,633,845	238,555	1,597,465
Contractual services	9,992,855	9,017,158	975,697	8,052,295
Capital outlays	7,704,495		7,704,495	
Depreciation and amortization		3,726,236	(3,726,236)	3,698,031
<b>Total expenses</b>	<b>27,255,308</b>	<b>21,462,458</b>	<b>5,792,850</b>	<b>20,461,715</b>
<b>Operating income (loss)</b>	<b>(6,180,796)</b>	<b>62,319</b>	<b>6,243,115</b>	<b>(772,373)</b>
<b>Nonoperating revenues (expenses)</b>				
Investment income	80,000	17,188	(62,812)	49,528
Principal payments	(1,470,080)	(4,071,974)	(2,601,894)	(1,632,080)
Interest expense on bonds and loans	(620,744)	(555,073)	65,671	(473,081)
Amortization of bond discount and issuance costs		(29,327)	(29,327)	(40,949)
Gain on disposal of assets				1,900
<b>Total nonoperating revenues (expenses)</b>	<b>(2,010,824)</b>	<b>(4,639,186)</b>	<b>(2,628,362)</b>	<b>(2,094,682)</b>
<b>Loss before contributions - Budgetary Basis</b>	<b>\$ (8,191,620)</b>	<b>(4,576,867)</b>	<b>3,614,753</b>	<b>(2,867,055)</b>
<b>Reconciliation of Budget Basis Loss before contributions to GAAP Basis Loss before contributions</b>				
Loss before contributions - Budgetary Basis	(8,201,620)	(4,576,867)	3,624,753	(2,867,055)
Plus: Principal Payments	1,470,080	4,071,974	2,601,894	1,632,080
<b>Loss before contributions - GAAP Basis</b>	<b>\$ (6,731,540)</b>	<b>(504,893)</b>	<b>6,226,647</b>	<b>(1,234,975)</b>

**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.

COMBINING BALANCE SHEET

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

November 30, 2012

With comparative totals at November 30, 2011

	Employee Life/Health Insurance	Liability Insurance	Totals	
			2012	2011
<b>ASSETS</b>				
Current assets				
Cash				
Demand deposits	\$ 786,463	1,489,236	2,275,699	2,654,016
Certificates of deposit	2,500,000	400,000	2,900,000	3,300,000
Investments		332,937	332,937	
Receivables				
Taxes		3,041,223	3,041,223	3,046,458
Interest		1,085	1,085	
Due from other funds		492,466	492,466	390,881
Other	2,252		2,252	16,322
Total current assets	3,288,715	5,756,947	9,045,662	9,407,677
Noncurrent assets				
Advances receivable from other funds		259,553	259,553	249,519
	<u>\$ 3,288,715</u>	<u>6,016,500</u>	<u>9,305,215</u>	<u>9,657,196</u>
<b>LIABILITIES AND FUND DEFICIT</b>				
Current liabilities				
Accounts payable	\$ 211,738	191,240	402,978	252,778
Accrued payroll				10,261
Claims payable - current	340,000	4,860,528	5,200,528	4,437,189
Due to Federal, State, and other governmental units		134,208	134,208	55,372
Due to other funds		10,316	10,316	9,995
Unearned revenue		3,000,000	3,000,000	3,000,000
Total current liabilities	551,738	8,196,292	8,748,030	7,765,595
Long-term liabilities				
Claims payable - noncurrent		884,603	884,603	993,396
Total liabilities	551,738	9,080,895	9,632,633	8,758,991
Net assets				
Unrestricted	2,736,977	(3,064,395)	(327,418)	898,205
	<u>\$ 3,288,715</u>	<u>6,016,500</u>	<u>9,305,215</u>	<u>9,657,196</u>

DUPAGE COUNTY, ILLINOIS

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COMBINING SCHEDULE OF REVENUE, EXPENSES  
AND CHANGES IN NET ASSETS

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

For the Year Ended November 30, 2012

With comparative totals for the year ended November 30, 2011

	Employee Life/Health Insurance	Liability Insurance	Totals	
			2012	2011
<b>Revenues</b>				
Employer's share of premiums	\$ 22,406,646		22,406,646	22,785,007
Employees' share of premiums	7,251,061		7,251,061	6,573,538
Insurance excess aggregate payments		10,079	10,079	6,461
Insurance reimbursement		801,725	801,725	636,467
Miscellaneous				(7,128)
<b>Total revenues</b>	<b>29,657,707</b>	<b>811,804</b>	<b>30,469,511</b>	<b>29,994,345</b>
<b>Expenses</b>				
Personnel		241,837	241,837	261,144
Commodities		60,682	60,682	52,276
Contractual services	30,377,060	2,827,728	33,204,788	31,195,863
Changes in non-current claims payable		626,546	626,546	(775,624)
<b>Total expenses</b>	<b>30,377,060</b>	<b>3,756,793</b>	<b>34,133,853</b>	<b>30,733,659</b>
<b>Operating loss</b>	<b>(719,353)</b>	<b>(2,944,989)</b>	<b>(3,664,342)</b>	<b>(739,314)</b>
<b>Nonoperating revenues</b>				
Taxes		3,005,689	3,005,689	3,021,018
Miscellaneous	3,074		3,074	
Investment income	6,106	24,571	30,677	9,191
<b>Total nonoperating revenues</b>	<b>9,180</b>	<b>3,030,260</b>	<b>3,039,440</b>	<b>3,030,209</b>
<b>Income (loss) before transfer</b>	<b>(710,173)</b>	<b>85,271</b>	<b>(624,902)</b>	<b>2,290,895</b>
<b>Transfer in</b>				
General Fund		500,000	500,000	450,000
<b>Transfer out</b>				
Special Revenue				
Convalescent Center		(1,100,721)	(1,100,721)	(545,450)
<b>Net transfers and contributions</b>	<b>-</b>	<b>(600,721)</b>	<b>(600,721)</b>	<b>(95,450)</b>
<b>Net income (loss)</b>	<b>(710,173)</b>	<b>(515,450)</b>	<b>(1,225,623)</b>	<b>2,195,445</b>
<b>Net assets</b>				
December 1	3,447,150	(2,548,945)	898,205	(1,297,240)
November 30	\$ 2,736,977	(3,064,395)	(327,418)	898,205

COMBINING STATEMENT OF CASH FLOWS

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

For the Year Ended November 30, 2012

With comparative totals for the year ended November 30, 2011

	Employee Life/Health Insurance	Liability Insurance	Totals	
			2012	2011
<b>Cash flows from operating activities</b>				
Cash received - employer portion of insurance premiums	\$ 22,409,720		22,409,720	22,785,007
Cash received - employee portion of insurance premiums	7,251,061		7,251,061	6,573,538
Cash payments of insurance premiums and other costs (net)	(30,159,499)	(2,381,222)	(32,540,721)	(30,728,083)
Net cash used by operating activities	(498,718)	(2,381,222)	(2,879,940)	(1,369,538)
<b>Cash flows from noncapital financing activities</b>				
Cash received - taxes		3,005,689	3,005,689	3,021,018
Transfer in		500,000	500,000	450,000
Transfer out		(1,100,721)	(1,100,721)	(545,450)
Total cash provided by noncapital financing activities	-	2,404,968	2,404,968	2,925,568
<b>Cash flows from investing activities</b>				
Purchase of investments		(332,937)	(332,937)	
Investment income	6,106	23,486	29,592	9,191
Total cash provided (used) by investing activities	6,106	(309,451)	(303,345)	-
Net increase (decrease) in cash and cash equivalents	(492,612)	(285,705)	(778,317)	1,565,221
Cash and cash equivalents at December 1	3,779,075	2,174,941	5,954,016	4,388,795
November 30	\$ 3,286,463	1,889,236	5,175,699	5,954,016
<b>Comprised of</b>				
Demand deposits	\$ 786,463	1,489,236	2,275,699	2,654,016
Certificates of deposit	2,500,000	400,000	2,900,000	3,300,000
	\$ 3,286,463	1,889,236	5,175,699	5,954,016

COMBINING STATEMENT OF CASH FLOWS (CONT.)

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

For the Year Ended November 30, 2012

With comparative totals for the year ended November 30, 2011

	Employee Life/Health Insurance	Liability Insurance	Totals	
			2012	2011
Reconciliation of operating loss to net cash used by operating activities				
Operating loss	\$ (719,353)	(2,944,989)	(3,664,342)	(739,314)
Adjustments to reconcile operating loss to net cash used by operating activities				
Miscellaneous revenues	3,074		3,074	
Increase in taxes receivable		5,235	5,235	7,151
Increase (decrease) in due to/from other funds		(111,298)	(111,298)	45,098
(Increase) decrease in other assets	14,070		14,070	(3,158)
Increase (decrease) in accounts payable	175,491	(25,291)	150,200	(13,672)
(Increase) decrease in accrued liabilities		(10,261)	(10,261)	790
Increase in due to Federal, State, and other governmental units		78,836	78,836	28,191
Increase (decrease) in claims payable	28,000	626,546	654,546	(694,624)
Net cash used by operating activities	\$ (498,718)	(2,381,222)	(2,879,940)	(1,369,538)

DUPAGE COUNTY, ILLINOIS

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SCHEDULE OF REVENUES, EXPENSES, AND  
CHANGES IN NET ASSETS

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

For the Year Ended November 30, 2012

With comparative amounts for the year ended November 30, 2011

	2012	2011
EMPLOYEE LIFE/HEALTH INSURANCE		
Revenues		
Premiums		
Employer's	\$ 22,406,646	22,785,007
Employees'	7,251,061	6,573,538
Total revenues	29,657,707	29,358,545
Expenses		
Contractual	30,377,060	27,625,288
Operating income (loss)	(719,353)	1,733,257
Nonoperating revenue		
Miscellaneous	3,074	
Investment income	6,106	5,614
Total nonoperating revenue	9,180	5,614
Net income (loss)	(710,173)	1,738,871
Net assets		
December 1	3,447,150	1,708,279
November 30	\$ 2,736,977	3,447,150

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

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

For the Year Ended November 30, 2012

With comparative amounts for the year ended November 30, 2011

	Final Budget	2012 Actual	Variance with Budget Positive (Negative)	2011 Actual
<b>LIABILITY INSURANCE</b>				
Revenues				
Insurance excess aggregate payments	\$	10,079	10,079	6,461
Insurance reimbursement		801,725	801,725	636,467
Miscellaneous				(7,128)
<b>Total revenues</b>	<b>-</b>	<b>811,804</b>	<b>811,804</b>	<b>635,800</b>
Expenses				
Current				
General government				
Personnel	261,740	241,837	19,903	261,144
Commodities	134,000	60,682	73,318	52,276
Contractual	4,398,700	2,827,728	1,570,972	3,570,575
Changes in non-current claims payable		626,546	(626,546)	(775,624)
<b>Total expenses</b>	<b>4,794,440</b>	<b>3,756,793</b>	<b>1,037,647</b>	<b>3,108,371</b>
<b>Operating loss</b>	<b>(4,794,440)</b>	<b>(2,944,989)</b>	<b>1,849,451</b>	<b>(2,472,571)</b>
Nonoperating revenue				
Taxes		3,005,689	3,005,689	3,021,018
Investment income		24,571	24,571	3,577
<b>Total nonoperating revenue</b>	<b>-</b>	<b>3,030,260</b>	<b>3,030,260</b>	<b>3,024,595</b>
<b>Income (loss) before transfers</b>	<b>(4,794,440)</b>	<b>85,271</b>	<b>4,879,711</b>	<b>552,024</b>
Transfer in				
General Fund	500,000	500,000	-	450,000
Transfer out				
Special Revenue				
Convalescent Center		(1,100,721)	(1,100,721)	(545,450)
<b>Net transfers</b>	<b>500,000</b>	<b>(600,721)</b>	<b>(1,100,721)</b>	<b>(95,450)</b>
<b>Net income (loss)</b>	<b>(4,294,440)</b>	<b>(515,450)</b>	<b>3,778,990</b>	<b>456,574</b>
Net assets				
December 1	(2,548,945)	(2,548,945)		(3,005,519)
November 30	\$ (6,843,385)	(3,064,395)	3,778,990	(2,548,945)

## **DU PAGE COUNTY, ILLINOIS**

### **AGENCY FUNDS**

#### **COUNTY COLLECTOR**

General – This fund is used to account for the collection and distribution of real estate taxes for the various taxing bodies within the County.

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.

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.

County Sheriff - Viking Tobacco Account – This fund is used to account for transactions relating to this account.

County Sheriff – Money Laundering Seizure – This fund is used to account for transactions relating to this account.

## **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.

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

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COMBINING BALANCE SHEET

FIDUCIARY FUND TYPES

November 30, 2012

	County Collector	County Treasurer	Clerk of the Circuit Court	County Sheriff	Other	Agency Total	Inter-Agency Elimination	Total
<b>ASSETS</b>								
Cash								
Petty cash	\$				500	500		500
Demand deposits	38,502,281	21,913,401	8,905,850	23,657,850	2,527,755	95,507,137		95,507,137
Certificates of deposit		965,000	12,799,388			13,764,388		13,764,388
Investments		604,572	2,761,690			3,366,262		3,366,262
Receivables								
Accrued interest		1,970	24,140			26,110		26,110
Due from Federal, State and other governmental units		49,880				49,880		49,880
Due from other funds			16,256,310			16,256,310	(16,256,310)	
Other assets					2,676	2,676		2,676
<b>Total assets</b>	<b>\$ 38,502,281</b>	<b>23,534,823</b>	<b>40,747,378</b>	<b>23,657,850</b>	<b>2,530,931</b>	<b>128,973,263</b>	<b>(16,256,310)</b>	<b>112,716,953</b>
<b>LIABILITIES</b>								
Due to Federal, State and other governmental units	\$ 36,262,446	3,035,842	395,625	19,824	337,475	40,051,212		40,051,212
Due to other funds			16,256,310			16,256,310	(16,256,310)	
Other liabilities	2,239,835	20,498,981	24,095,443	23,638,026	2,193,456	72,665,741		72,665,741
<b>Total liabilities</b>	<b>\$ 38,502,281</b>	<b>23,534,823</b>	<b>40,747,378</b>	<b>23,657,850</b>	<b>2,530,931</b>	<b>128,973,263</b>	<b>(16,256,310)</b>	<b>112,716,953</b>

DUPAGE COUNTY, ILLINOIS

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SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES

AGENCY FUNDS

For the Year Ended November 30, 2012

	Balances November 30, 2011	Additions	Deductions	Balances November 30, 2012
<b><u>COUNTY COLLECTOR</u></b>				
<b><u>General</u></b>				
Assets				
Cash				
Demand deposits	\$ 42,958,802	5,004,570,315	5,009,096,602	38,432,515
Liabilities				
Due to Federal, State and other governmental units	\$ 39,991,545	5,002,330,480	5,006,129,345	36,192,680
Other liabilities	2,967,257	2,239,835	2,967,257	2,239,835
	\$ 42,958,802	5,004,570,315	5,009,096,602	38,432,515
 <b><u>Bankruptcy Escrow</u></b>				
Assets				
Cash				
Demand deposits	\$ 81,106	527,512	538,852	69,766
Liabilities				
Due to Federal, State and other governmental units	\$ 81,106	527,512	538,852	69,766
 <b><u>Total - All County Collector's Agency Funds</u></b>				
Assets				
Cash				
Demand deposits	\$ 43,039,908	5,005,097,827	5,009,635,454	38,502,281
Liabilities				
Due to Federal, State and other governmental units	\$ 40,072,651	5,002,857,992	5,006,668,197	36,262,446
Other liabilities	2,967,257	2,239,835	2,967,257	2,239,835
Total liabilities	\$ 43,039,908	5,005,097,827	5,009,635,454	38,502,281

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2012

	Balances November 30, 2011	Additions	Deductions	Balances November 30, 2012
<b><u>COUNTY TREASURER</u></b>				
<b><u>Inheritance Tax</u></b>				
Assets				
Cash				
Demand deposits	\$ 429,151	7,757,322	8,186,473	
Liabilities				
Due to Federal, State and other governmental units	\$ 429,151	7,757,279	8,186,430	
Due to other funds		43	43	
	\$ 429,151	7,757,322	8,186,473	-
<b><u>Escrow Account</u></b>				
Assets				
Cash				
Demand deposits	\$ 295,758	207	166,496	129,469
Liabilities				
Other liabilities	\$ 295,758	207	166,496	129,469
<b><u>Township Projects Fund</u></b>				
Assets				
Cash				
Demand deposits	\$ 1,130,536	1,506,199	1,222,315	1,414,420
Certificates of deposit	2,250,000		1,285,000	965,000
Investments		604,572		604,572
Receivables				
Accrued Interest		1,970		1,970
Due from Federal, State and other governmental units	52,068	49,880	52,068	49,880
	\$ 3,251,325	2,162,621	2,559,383	3,035,842
Liabilities				
Due to Federal, State and other governmental units	\$ 3,432,604	825,553	1,222,315	3,035,842

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2012

	Balances November 30, 2011	Additions	Deductions	Balances November 30, 2012
<u>COUNTY TREASURER (CONT.)</u>				
<u>Condemnation</u>				
Assets				
Cash				
Demand deposits	\$ 16,426,571	12,959,228	9,876,548	19,509,251
Liabilities				
Other liabilities	\$ 16,426,571	12,959,228	9,876,548	19,509,251
<u>Employee's Special Wage Deduction</u>				
Assets				
Cash				
Demand deposits	\$ 14,909	179,107	179,999	14,017
Liabilities				
Other liabilities	\$ 14,909	179,107	179,999	14,017
<u>Sale in Error Interest</u>				
Assets				
Cash				
Demand deposits	\$ 666,936	187,749	175,557	679,128
Liabilities				
Other liabilities	\$ 666,936	187,749	175,557	679,128
<u>Domestic Relations Legal Fund</u>				
Assets				
Cash				
Demand deposits	\$ 135,527	308,995	312,226	132,296
Liabilities				
Other liabilities	\$ 135,527	308,995	312,226	132,296

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2012

	Balances November 30, 2011	Additions	Deductions	Balances November 30, 2012
<u>COUNTY TREASURER (CONT.)</u>				
<u>Kogen Trust Agreement</u>				
Assets				
Cash				
Demand deposits	\$ 19,034	13		19,047
Liabilities				
Other liabilities	\$ 19,034	13		19,047
<u>Local Law Drug Enforcement</u>				
Assets				
Cash				
Demand deposits	\$ 4,373	11,400		15,773
Liabilities				
Other liabilities	\$ 4,373	11,400		15,773
<u>Belmont Road Grade Separation</u>				
Assets				
Cash				
Demand deposits	\$	2,235,242	2,235,242	
Liabilities				
Other liabilities	\$	2,235,242	2,235,242	
<u>Westmont Surface Tax District Retained Fund</u>				
Assets				
Cash				
Demand deposits	\$ 3,511			3,511
Liabilities				
Other liabilities	\$ 3,511			3,511

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2012

	Balances November 30, 2011	Additions	Deductions	Balances November 30, 2012
<u>COUNTY TREASURER (CONT.)</u>				
<u>Total - All County Treasurer's Agency Funds</u>				
Assets				
Cash				
Demand deposits	\$ 19,126,306	25,145,462	22,358,367	21,913,401
Certificates of deposit	2,250,000		1,285,000	965,000
Investments	-	604,572		604,572
Receivables				
Accrued Interest	-	1,970		1,970
Due from Federal, State and other governmental units	52,068	49,880	52,068	49,880
Total assets	\$ 21,428,374	25,801,884	23,695,435	23,534,823
Liabilities				
Due to Federal, State and other governmental units	\$ 3,861,755	8,582,832	9,408,745	3,035,842
Due to other funds		43	43	
Other liabilities	17,566,619	15,881,941	12,949,579	20,498,981
Total liabilities	\$ 21,428,374	24,464,816	22,358,367	23,534,823

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2012

	Balances November 30, 2011	Additions	Deductions	Balances November 30, 2012
<b><u>CLERK OF THE CIRCUIT COURT</u></b>				
<u>Criminal Traffic Account</u>				
Assets				
Cash				
Demand deposits	\$ 7,883,891	65,401,631	65,088,172	8,197,350
Due from other funds	16,865,715		2,000,000	14,865,715
	<u>\$ 24,749,606</u>	<u>65,401,631</u>	<u>67,088,172</u>	<u>23,063,065</u>
Liabilities				
Due to Federal, State and other governmental units	\$ 321,299	395,625	321,299	395,625
Other liabilities	24,428,307	63,722,931	65,483,798	22,667,440
	<u>\$ 24,749,606</u>	<u>64,118,556</u>	<u>65,805,097</u>	<u>23,063,065</u>
<u>Bond Account</u>				
Assets				
Cash				
Demand deposits	\$ 79,814	975,623	1,064,195	(8,758)
Due from other funds	1,290,595			1,290,595
	<u>\$ 1,370,409</u>	<u>975,623</u>	<u>1,064,195</u>	<u>1,281,837</u>
Liabilities				
Other liabilities	\$ 1,370,409	975,623	1,064,195	1,281,837
<u>Civil Fee Account</u>				
Assets				
Cash				
Demand deposits	\$ 205,908	20,118,878	20,078,620	246,166
Liabilities				
Due to other funds	100,000			100,000
Other liabilities	105,908	20,118,878	20,078,620	146,166
	<u>\$ 205,908</u>	<u>20,118,878</u>	<u>20,078,620</u>	<u>246,166</u>

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2012

	Balances November 30, 2011	Additions	Deductions	Balances November 30, 2012
<u>CLERK OF THE CIRCUIT COURT (CONT.)</u>				
<u>Investment Account</u>				
Assets				
Cash				
Demand deposits	\$ 25,614	576,312	130,834	471,092
Certificates of deposit	14,503,170	702,348	2,406,130	12,799,388
Investments	3,459,568	4,470	702,348	2,761,690
Due from other funds	100,000			100,000
Accrued interest receivable	67,958	24,140	67,958	24,140
	<u>\$ 18,156,310</u>	<u>1,307,270</u>	<u>3,307,270</u>	<u>16,156,310</u>
Liabilities				
Due to other funds	<u>\$ 18,156,310</u>	<u>-</u>	<u>2,000,000</u>	<u>16,156,310</u>
<u>Total - All Clerk of the Circuit Court's Agency Funds</u>				
Assets				
Cash				
Demand deposits	\$ 8,195,227	87,072,444	86,361,821	8,905,850
Certificates of deposit	14,503,170	702,348	2,406,130	12,799,388
Investments	3,459,568	4470	702,348	2,761,690
Accrued interest receivable	67,958	24,140	67,958	24,140
Due from other funds	18,256,310		2,000,000	16,256,310
	<u>\$ 44,482,233</u>	<u>87,803,402</u>	<u>91,538,257</u>	<u>40,747,378</u>
Liabilities				
Due to Federal, State and other governmental units	\$ 321,299	395,625	321,299	395,625
Due to other funds	18,256,310		2,000,000	16,256,310
Other liabilities	25,904,624	84,817,432	86,626,613	24,095,443
	<u>\$ 44,482,233</u>	<u>85,213,057</u>	<u>88,947,912</u>	<u>40,747,378</u>

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2012

	Balances November 30, 2011	Additions	Deductions	Balances November 30, 2012
<u>COUNTY SHERIFF</u>				
<u>County Sheriff - Chancery Account</u>				
Assets				
Cash				
Demand deposits	\$ 3,762,279	73,654,053	56,389,415	21,026,917
Liabilities				
Other liabilities	\$ 3,762,279	73,654,053	56,389,415	21,026,917
<u>County Sheriff - Commissary Account</u>				
Assets				
Cash				
Demand deposits	\$ 1,204,448	2,053,591	1,582,784	1,675,255
Liabilities				
Other liabilities	\$ 1,204,448	2,053,591	1,582,784	1,675,255
<u>County Sheriff - Inmate Account</u>				
Assets				
Cash				
Demand deposits	\$ 513,106	1,547,643	1,755,619	305,130
Liabilities				
Other liabilities	\$ 513,106	1,547,643	1,755,619	305,130
<u>County Sheriff - Arson Task Force</u>				
Assets				
Cash				
Demand deposits	\$ 1,637	3,455	1,919	3,173
Liabilities				
Other liabilities	\$ 1,637	3,455	1,919	3,173

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2012

	Balances November 30, 2011	Additions	Deductions	Balances November 30, 2012
<u>COUNTY SHERIFF (CONT.)</u>				
<u>County Sheriff - Investigative Account</u>				
Assets				
Cash				
Demand deposits	\$ 32,983	14,007	27,166	19,824
Liabilities				
Due to Federal, State and other governmental units	\$ 32,983	14,007	27,166	19,824
<u>County Sheriff - IVOC Account</u>				
Assets				
Cash				
Demand deposits	\$ 501	100	601	
Liabilities				
Other liabilities	\$ 501	100	601	
<u>County Sheriff - Replevin and Levy</u>				
Assets				
Cash				
Demand deposits	\$ 55,556	9,319	9,394	55,481
Liabilities				
Other liabilities	\$ 55,556	9,319	9,394	55,481
<u>County Sheriff - Drug Traffic Prevention</u>				
Assets				
Cash				
Demand deposits	\$ 132,257	221,387	245,162	108,482
Liabilities				
Other liabilities	\$ 132,257	221,387	245,162	108,482

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2012

	Balances November 30, 2011	Additions	Deductions	Balances November 30, 2012
<u>COUNTY SHERIFF (CONT.)</u>				
<u>County Sheriff - JEZ Fund</u>				
Assets				
Cash				
Demand deposits	\$ 5,066	5,093	6,225	3,934
Liabilities				
Other liabilities	\$ 5,066	5,093	6,225	3,934
<u>County Sheriff - Drug Traffic Seizure Account</u>				
Assets				
Cash				
Demand deposits	\$ 64,851	37,212	73,679	28,384
Liabilities				
Other liabilities	\$ 64,851	37,212	73,679	28,384
<u>County Sheriff - Sex Offender</u>				
Assets				
Cash				
Demand deposits	\$ 10,109	9,242	7,298	12,053
Liabilities				
Other liabilities	\$ 10,109	9,242	7,298	12,053
<u>County Sheriff - Explorer Post 644</u>				
Assets				
Cash				
Demand deposits	\$ 2,704		2,704	
Liabilities				
Other liabilities	\$ 2,704		2,704	

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2012

	Balances November 30, 2011	Additions	Deductions	Balances November 30, 2012
<u>COUNTY SHERIFF (CONT.)</u>				
<u>County Sheriff - Retired Canine Assistance Program</u>				
Assets				
Cash				
Demand deposits	\$ 690	5	5	690
Liabilities				
Other liabilities	\$ 690	5	5	690
<u>County Sheriff - Extradition Account</u>				
Assets				
Cash				
Demand deposits	\$ 5,617	30,333	28,886	7,064
Liabilities				
Other liabilities	\$ 5,617	30,333	28,886	7,064
<u>County Sheriff - Internet Auction Account</u>				
Assets				
Cash				
Demand deposits	\$ 501	10	10	501
Liabilities				
Other liabilities	\$ 501	10	10	501
<u>County Sheriff - Viking Tobacco Account</u>				
Assets				
Cash				
Demand deposits	\$	410,962		410,962
Liabilities				
Other liabilities	\$	410,962		410,962

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2012

	Balances November 30, 2011	Additions	Deductions	Balances November 30, 2012	
<u>COUNTY SHERIFF (CONT.)</u>					
<u>County Sheriff - Money Laundering Seizure</u>					
Assets					
Cash					
Demand deposits	\$	11,883	11,883	-	
Liabilities					
Other liabilities	\$	11,883	11,883	-	
<u>Total - County Sheriff</u>					
Assets					
Cash					
Demand deposits	\$	5,792,305	78,008,295	60,142,750	23,657,850
Liabilities					
Due to Federal, State and other governmental units	\$	32,983	14,007	27,166	19,824
Other liabilities	\$	5,759,322	77,994,288	60,115,584	23,638,026
Total liabilities	\$	5,792,305	78,008,295	60,142,750	23,657,850

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2012

	Balances November 30, 2011	Additions	Deductions	Balances November 30, 2012
<u>OTHER AGENCY FUNDS</u>				
<u>County Clerk</u>				
Assets				
Cash				
Petty cash	\$ 500			500
Demand deposits	1,741,950	27,058,574	27,121,901	1,678,623
	<u>\$ 1,742,450</u>	<u>27,058,574</u>	<u>27,121,901</u>	<u>1,679,123</u>
Liabilities				
Other liabilities	\$ 1,742,450	27,058,574	27,121,901	1,679,123
<u>State's Attorney - Tax and Investigative Account</u>				
Assets				
Cash				
Demand deposits	\$ 11,164	45,805	29,270	27,699
Liabilities				
Other liabilities	\$ 11,164	45,805	29,270	27,699
<u>State's Attorney - Victim Restitution</u>				
Assets				
Cash				
Demand deposits	\$ 51,202	122	51,324	
Liabilities				
Other liabilities	\$ 51,202	122	51,324	

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2012

	Balances November 30, 2011	Additions	Deductions	Balances November 30, 2012
<u>OTHER AGENCY FUNDS (CONT.)</u>				
<u>County Probation Department</u>				
Assets				
Cash				
Demand deposits	\$ 337,568		93	337,475
Liabilities				
Due to Federal, State and other governmental units	\$ 337,568		93	337,475
<u>Convalescent Center - Special Account</u>				
Assets				
Cash				
Demand deposits	\$ 37,985	268,814	277,138	29,661
Liabilities				
Other liabilities	\$ 37,985	268,814	277,138	29,661
<u>Convalescent Center - Residents' Agency Fund</u>				
Assets				
Cash				
Demand deposits	\$ 242,737	3,370,901	3,344,916	268,722
Liabilities				
Other liabilities	\$ 242,737	3,370,901	3,344,916	268,722

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2012

	Balances November 30, 2011	Additions	Deductions	Balances November 30, 2012
<u>OTHER AGENCY FUNDS (CONT.)</u>				
<u>Convalescent Center - Administrative Account</u>				
Assets				
Cash				
Demand deposits	\$ 43,668	77,758	63,390	58,036
Other assets	2,414	78,022	77,760	2,676
	<u>\$ 46,082</u>	<u>155,780</u>	<u>141,150</u>	<u>60,712</u>
Liabilities				
Other liabilities	<u>\$ 46,082</u>	<u>155,780</u>	<u>141,150</u>	<u>60,712</u>
<u>Special Service Area #32</u>				
Assets				
Cash				
Demand deposits	\$ 6,175	28,356	5,886	28,645
Liabilities				
Other liabilities	<u>\$ 6,175</u>	<u>28,356</u>	<u>5,886</u>	<u>28,645</u>
<u>Special Service Area #33</u>				
Assets				
Cash				
Demand deposits	\$ 7,203	31,151	6,865	31,489
Liabilities				
Other liabilities	<u>\$ 7,203</u>	<u>31,151</u>	<u>6,865</u>	<u>31,489</u>

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2012

	Balances November 30, 2011	Additions	Deductions	Balances November 30, 2012
<u>OTHER AGENCY FUNDS (CONT.)</u>				
<u>Anti-Crime Contribution Committee</u>				
Assets				
Cash				
Demand deposits	\$ 25,489	200,033	158,117	67,405
Liabilities				
Other liabilities	\$ 25,489	200,033	158,117	67,405
 <u>Total - All Other Agency Funds</u>				
Assets				
Cash				
Petty cash	\$ 500			500
Demand deposits	2,505,141	31,081,514	31,058,900	2,527,755
Other assets	2,414	78,022	77,760	2,676
Total assets	\$ 2,508,055	31,159,536	31,136,660	2,530,931
Liabilities				
Due to Federal, State and other governmental units	\$ 337,568		93	337,475
Other liabilities	2,170,487	31,159,536	31,136,567	2,193,456
Total liabilities	\$ 2,508,055	31,159,536	31,136,660	2,530,931

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2012

	Balances November 30, 2011	Additions	Deductions	Balances November 30, 2012
<b><u>TOTAL - ALL AGENCY FUNDS</u></b>				
Assets				
Cash				
Petty cash	\$ 500			500
Demand deposits	78,658,887	5,226,405,542	5,209,557,292	95,507,137
Certificates of deposit	16,753,170	702,348	3,691,130	13,764,388
Investments	3,459,568	609,042	702,348	3,366,262
Receivables				
Accrued interest	67,958	26,110	67,958	26,110
Due from Federal, State and other governmental units	52,068	49,880	52,068	49,880
Due from other funds	18,256,310		2,000,000	16,256,310
Other assets	2,414	78,022	77,760	2,676
Total assets	<u>\$ 117,250,875</u>	<u>5,227,870,944</u>	<u>5,216,148,556</u>	<u>128,973,263</u>
Liabilities				
Due to Federal, State and other governmental units	\$ 44,626,256	5,011,850,456	5,016,425,500	40,051,212
Due to other funds	18,256,310	43	2,000,043	16,256,310
Other liabilities	54,368,309	212,093,032	193,795,600	72,665,741
Total liabilities	<u>\$ 117,250,875</u>	<u>5,223,943,531</u>	<u>5,212,221,143</u>	<u>128,973,263</u>



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

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL ACTIVITIES

COMPARATIVE SCHEDULES BY SOURCE

November 30, 2012 and 2011

	2012	2011
Governmental activities capital assets		
Land	\$ 296,295,032	296,086,626
Construction in progress	14,692,575	5,826,124
Infrastructure	683,981,631	670,729,918
Buildings	312,908,633	304,927,647
Improvements other than buildings	7,838,767	7,819,255
Machinery and equipment	81,392,405	80,858,459
Total governmental activities capital assets	<u>\$ 1,397,109,043</u>	<u>1,366,248,029</u>
Investments in governmental activities capital assets by source		
General Fund	\$ 199,515,736	158,806,187
Special Revenue activities	824,371,385	850,516,492
Capital Projects activities	373,221,922	356,925,350
Total investments in governmental activities capital assets by source	<u>\$ 1,397,109,043</u>	<u>1,366,248,029</u>

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL ACTIVITIES

SCHEDULE BY FUNCTION AND ACTIVITY

For the Year Ended November 30, 2012

Function and Activity	Land	Construction in Progress	Infrastructure	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Governmental Activities Capital Assets November 30, 2012
<b>General Government</b>							
Automotive Services	\$			88,168			88,168
Capital Plant	2,180,638	9,170,647		66,629,600		9,119,310	87,100,195
County Board				6,680		10,797	17,477
County Clerk				68,723		47,242	115,965
Data Processing				291,501		2,603,500	2,895,001
Election Commission						10,883,332	10,883,332
Finance						211,290	211,290
Groundskeeping						162,779	162,779
Personnel - Security				85,859		84,541	170,400
Personnel Department						87,257	87,257
Recorder of Deeds						334,210	334,210
Supervisor of Assessments						204,119	204,119
<b>Total General Government</b>	<b>2,180,638</b>	<b>9,170,647</b>	<b>-</b>	<b>67,170,531</b>	<b>-</b>	<b>23,748,377</b>	<b>102,270,193</b>
<b>Highway, Streets and Bridges</b>							
Maintenance				4,908,154		19,390,973	24,299,127
Streets and Bridges	142,036,493	2,630,898	629,006,559		4,683,567		778,357,517
<b>Total Highway, Streets and Bridges</b>	<b>142,036,493</b>	<b>2,630,898</b>	<b>629,006,559</b>	<b>4,908,154</b>	<b>4,683,567</b>	<b>19,390,973</b>	<b>802,656,644</b>
<b>Judicial</b>							
Circuit Court						673,624	673,624
Circuit Court Probation		224,991				440,446	665,437
Clerk of the Circuit Court						8,804,315	8,804,315
Courthouse Construction 01				48,968,426	3,110,746	2,520,965	54,600,137
JOF Bldg & Furnishings				55,725,937		3,847,251	59,573,188
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		409,261				552,246	961,507
Youth Home	101,500			11,349,779	44,454	111,630	11,607,363
<b>Total Judicial</b>	<b>101,500</b>	<b>634,252</b>	<b>-</b>	<b>116,078,418</b>	<b>3,155,200</b>	<b>17,369,046</b>	<b>137,338,416</b>
<b>Health and Public Safety</b>							
Animal Control				794,119		190,020	984,139
Child Victim Witness Project				28,555		42,715	71,270
Convalescent Center	784,360	201,184		30,689,820		5,667,268	37,342,632
Convalescent Center Grants		99,297					99,297
Coroner				2,098,008		403,004	2,501,012
County Jail				68,668,366		403,164	69,071,530
Courthouse Security						49,650	49,650
Health Department	3,567,740	103,130		17,351,806		4,402,073	25,424,749
Office of Emergency Mgmt				1,200,035		497,941	1,697,976
Sheriff				3,508,779		7,397,596	10,906,375
<b>Total Health and Public Safety</b>	<b>4,352,100</b>	<b>403,611</b>	<b>-</b>	<b>124,339,488</b>	<b>-</b>	<b>19,053,431</b>	<b>148,148,630</b>
<b>Public Service</b>							
Community Development						28,411	28,411
Economic Development & Planning						552,943	552,943
Human Services				405,553		39,290	444,843
Weatherization Grants						374,293	374,293
<b>Total Public Service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>405,553</b>	<b>-</b>	<b>994,937</b>	<b>1,400,490</b>

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL ACTIVITIES

SCHEDULE BY FUNCTION AND ACTIVITY (CONT.)

For the Year Ended November 30, 2012

Function and Activity	Land	Construction in Progress	Infrastructure	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Governmental Activities Capital Assets November 30, 2012
Public Works							
Drainage	19,611,837	162,623	11,652,027			181,067	31,607,554
Stormwater	128,012,464	1,690,544	43,323,045	6,489		654,574	173,687,116
Total Public Works	<u>147,624,301</u>	<u>1,853,167</u>	<u>54,975,072</u>	<u>6,489</u>	<u>-</u>	<u>835,641</u>	<u>205,294,670</u>
Total Governmental Funds Capital Assets	<u>\$ 296,295,032</u>	<u>14,692,575</u>	<u>683,981,631</u>	<u>312,908,633</u>	<u>7,838,767</u>	<u>81,392,405</u>	<u>1,397,109,043</u>

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL ACTIVITIES

SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY

For the Year Ended November 30, 2012

Function and Activity	Governmental Activities Capital Assets November 30, 2011	Additions	Deductions	Governmental Activities Capital Assets November 30, 2012
<b>General Government</b>				
Automotive Services	\$ 88,168			88,168
Capital Plant	75,747,406	18,490,204	7,137,415	87,100,195
County Board	17,477			17,477
County Clerk	115,965			115,965
Data Processing	2,918,335	92,255	115,589	2,895,001
Election Commission	10,567,409	315,923		10,883,332
Finance	211,290			211,290
Groundskeeping	182,448		19,669	162,779
Personnel - Security	180,389		9,989	170,400
Personnel Department	87,257			87,257
Recorder of Deeds	359,210		25,000	334,210
Supervisor of Assessments	210,311		6,192	204,119
Total General Government	90,685,665	18,898,382	7,313,854	102,270,193
<b>Highway, Streets and Bridges</b>				
Maintenance	23,612,440	686,687		24,299,127
Streets and Bridges	763,889,263	31,299,549	16,831,295	778,357,517
Total Highway, Streets and Bridges	787,501,703	31,986,236	16,831,295	802,656,644
<b>Judicial</b>				
Circuit Court	691,671		18,047	673,624
Circuit Court Probation	423,336	242,101		665,437
Clerk of the Circuit Court	8,742,338	61,977		8,804,315
Courthouse Construction 01	54,573,118	273,544	246,525	54,600,137
JOF Bldg & Furnishings	59,586,747		13,559	59,573,188
Jury Commission	8,326			8,326
Law Library	104,197			104,197
Neutral Site Custody Exchange	182,825			182,825
Public Defender	157,497			157,497
State's Attorney	733,531	245,971	17,995	961,507
Youth Home	11,552,948	54,415		11,607,363
Total Judicial	136,756,534	878,008	296,126	137,338,416

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL ACTIVITIES

SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY (CONT.)

For the Year Ended November 30, 2012

Function and Activity	Governmental Activities Capital Assets November 30, 2011	Additions	Deletions	Governmental Activities Capital Assets November 30, 2012
<b>Health and Public Safety</b>				
Animal Control	984,139			984,139
Child Victim Witness Project	71,270			71,270
Convalescent Center	36,971,354	439,354	68,076	37,342,632
Convalescent Center Grants		99,297		99,297
Coroner	2,521,657		20,645	2,501,012
County Jail	69,274,600	771,417	974,487	69,071,530
Courthouse Security	61,280		11,630	49,650
Health Department	24,043,694	1,745,129	364,074	25,424,749
Office of Emergency Mgmt	1,029,250	759,010	90,284	1,697,976
Sheriff	11,037,768	397,318	528,711	10,906,375
Total Health and Public Safety	145,995,012	4,211,525	2,057,907	148,148,630
<b>Public Service</b>				
Community Development	28,411			28,411
Economic Development & Planning	552,943			552,943
Human Services	444,843			444,843
Weatherization Grants	345,574	28,719		374,293
Total Public Service	1,371,771	28,719	-	1,400,490
<b>Public Works</b>				
Drainage	31,643,533	269,188	305,167	31,607,554
Stormwater	172,293,811	2,119,763	726,458	173,687,116
Total Public Works	203,937,344	2,388,951	1,031,625	205,294,670
Total Governmental Funds Capital Assets	\$ 1,366,248,029	58,391,821	27,530,807	1,397,109,043



## **Statistical Section**

## DUPAGE COUNTY, ILLINOIS

### COMPREHENSIVE ANNUAL FINANCIAL REPORT YEAR ENDED NOVEMBER 30, 2012

#### STATISTICAL SECTION

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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>
<b>Financial Trends</b>		
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	292-303
<b>Revenue Capacity</b>		
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	304-318
<b>Debt Capacity</b>		
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	319-328
<b>Demographic and Economic Information</b>		
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	329-330
<b>Operating Information</b>		
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	331-335
<b>Required Information for Continuing Disclosure Undertaking</b>		
These schedules contain information required for the Continuous Disclosure Undertaking related to the Water and Sewerage Revenue Bonds.	K-23	336-337

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 Ten Fiscal Years

<u>Fiscal Year</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Governmental activities				
Invested in capital assets, net of related debt	\$ 538,504,376	535,999,719	524,578,436	526,643,803
Restricted	97,015,462	98,017,964	31,388,626	32,837,493
Unrestricted	79,458,925	71,928,664	134,952,699	139,575,093
Total governmental activities net assets	<u>\$ 714,978,763</u>	<u>705,946,347</u>	<u>690,919,761</u>	<u>699,056,389</u>
Business-type activities				
Investment in capital assets, net of related debt	\$ 75,116,586	74,764,812	84,877,600	85,901,560
Restricted	2,858,239	2,239,517	2,293,027	2,500,566
Unrestricted	6,537,001	7,869,504	4,375,023	7,610,159
Total business-type activities net assets	<u>\$ 84,511,826</u>	<u>84,873,833</u>	<u>91,545,650</u>	<u>96,012,285</u>
Primary government				
Invested in capital assets, net of related debt	613,620,962	610,764,531	609,456,036	612,545,363
Restricted	99,873,701	100,257,481	33,681,653	35,338,059
Unrestricted	85,995,926	79,798,168	139,327,722	147,185,252
Total primary government net assets	<u>\$ 799,490,589</u>	<u>790,820,180</u>	<u>782,465,411</u>	<u>795,068,674</u>

**Note:** 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.

2008	2007	2006	2005	2004	2003
531,794,055	515,688,772	489,840,802	473,371,347	438,613,920	409,160,075
38,579,136	28,610,054	30,070,231	30,232,470	31,696,416	35,417,001
150,865,482	154,394,789	165,155,058	171,950,707	192,142,586	216,763,627
721,238,673	698,693,615	685,066,091	675,554,524	662,452,922	661,340,703
70,201,635	82,506,297	80,835,414	83,338,145	84,877,842	85,774,594
16,524,276	1,164,884	761,722	765,747	769,073	757,575
13,858,024	17,014,533	15,466,447	16,104,774	19,440,166	23,183,672
100,583,935	100,685,714	97,063,583	100,208,666	105,087,081	109,715,841
601,995,690	598,195,069	570,676,216	556,709,492	523,491,762	494,934,669
55,103,412	29,774,938	30,831,953	30,998,217	32,465,489	36,174,576
164,723,506	171,409,322	180,621,505	188,055,481	211,582,752	239,947,299
821,822,608	799,379,329	782,129,674	775,763,190	767,540,003	771,056,544

**DUPAGE COUNTY, ILLINOIS**

CHANGES IN NET ASSETS

Last Ten Fiscal Years

Fiscal Year	2012	2011	2010	2009
<b>Expenses</b>				
Governmental activities:				
General government	\$ 87,542,910	83,299,732	82,328,234	89,128,191
Health and public safety	127,138,340	128,664,640	95,942,738	96,975,837
Highways, streets and bridges	43,121,555	42,996,381	44,101,530	36,932,547
Public service	34,267,106	34,692,296	42,723,807	38,741,928
Judicial	45,854,104	48,591,186	49,994,196	48,908,014
Public works	6,824,746	11,516,306	10,038,353	17,960,703
Educational services	837,935	823,067	861,769	849,762
Conservation and recreation	1,302,992	460,433	356,589	205,015
Interest on long-term debt	15,027,294	16,303,515	13,152,197	13,948,235
Total governmental activities and expenses	361,916,982	367,347,556	339,499,413	343,650,232
Business-type activities:				
Convalescent Center			35,133,183	34,755,461
Water and Sewerage System	22,046,858	20,973,845	21,257,048	22,413,240
Total business-type activities and expenses	22,046,858	20,973,845	56,390,231	57,168,701
Total primary government expenses	\$ 383,963,840	388,321,401	395,889,644	400,818,933
<b>Program Revenues</b>				
Governmental activities:				
Charges for services:				
General government	\$ 18,857,949	18,664,088	20,250,459	21,701,637
Health and public safety	23,761,447	23,779,041	17,420,250	18,756,406
Highways, streets and bridges	766,972	656,149	1,313,984	1,834,459
Public service	3,406,903	1,933,026	1,889,032	846,965
Judicial	32,780,133	32,934,001	35,372,063	35,579,718
Public works	943,021	476,997	603,504	1,120,119
Educational services				
Conservation and recreation				
Operating grants and contributions:				
General government	745,068	1,444,501	1,133,299	2,103,064
Health and public safety	36,053,009	41,878,559	17,763,720	17,299,394
Highways, streets, and bridges	15,289,960	15,515,321	15,545,867	13,358,950
Public service	25,613,551	26,818,269	23,874,197	36,815,150
Judicial	3,531,687	4,371,274	3,115,969	4,113,628
Public works	491,130	615,671	222,959	1,945,773
Conservation and recreation			312,339	205,609
Capital grants and contributions	18,652,521	21,450,239	14,693,789	7,424,344
Total governmental activities program revenues	180,893,351	190,537,136	153,511,431	163,105,216

2008	2007	2006	2005	2004	2003
79,503,497	80,569,502	76,530,069	67,928,785	67,411,403	72,247,201
90,666,171	87,107,697	92,461,036	90,136,964	84,270,876	84,007,706
44,750,517	50,394,522	39,482,040	35,815,839	35,281,769	47,585,994
27,825,702	33,398,538	37,683,088	30,800,110	28,135,526	34,136,750
43,991,165	42,982,648	43,474,837	41,683,337	39,645,479	38,202,208
7,121,018	9,301,970	14,224,528	7,830,746	10,986,745	6,975,644
558,065	581,374	624,636	662,333	534,495	605,645
					147,579
14,286,924	15,012,918	15,193,374	13,932,166	17,202,581	18,376,712
308,703,059	319,349,169	319,673,608	288,790,280	283,468,874	302,285,439
32,900,010	33,338,061	33,659,477	34,663,672	31,840,489	34,486,044
20,587,516	19,520,073	16,133,688	15,446,718	14,679,708	16,353,206
53,487,526	52,858,134	49,793,165	50,110,390	46,520,197	50,839,250
362,190,585	372,207,303	369,466,773	338,900,670	329,989,071	353,124,689
18,376,745	20,063,804	19,834,516	23,433,540	21,485,982	24,708,444
17,636,546	19,447,080	21,511,516	19,084,970	14,315,879	11,762,120
2,740,774	1,837,333	2,910,020	2,791,345	3,005,377	1,451,550
2,544,734	3,721,579	3,819,920	2,057,392	1,551,906	1,360,769
38,230,226	23,445,481	21,822,637	16,061,239	14,818,206	14,911,013
658,673	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
25,598			2,887,946	2,798,472	2,778,772
16,611,236	19,061,568	13,561,735	15,856,357	19,415,880	22,423,145
21,028,399	16,030,448	16,153,506	15,674,685	14,889,202	14,960,642
21,749,891	24,913,259	34,448,567	22,265,751	21,862,183	27,431,867
3,589,030	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
1,378,481	45,000	1,651,069	6,659,435	480,816	3,949,766
144,570,333	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 Ten Fiscal Years

Fiscal Year	2012	2011	2010	2009
Business-type activities:				
Charges for services:				
Convalescent Center	\$		28,153,612	32,787,435
Water and Sewerage System	21,524,777	19,689,342	18,908,528	17,108,872
Capital Grants and Contributions	142,886	256,528	70,510	1,773,333
Total business-type activities program revenues	21,667,663	19,945,870	47,132,650	51,669,640
Total primary government program revenues	\$ 202,561,014	210,483,006	200,644,081	214,774,856
<b>Net (Expense)/Revenue</b>				
Governmental activities	\$ (181,023,631)	(176,810,420)	(185,987,982)	(180,545,016)
Business-type activities	(379,195)	(1,027,975)	(9,257,581)	(5,499,061)
Total primary government net expense	(181,402,826)	(177,838,395)	(195,245,563)	(186,044,077)
General revenues and other changes in net assets				
Governmental activities:				
Property taxes	67,581,649	67,667,477	67,439,853	67,424,153
Taxes - sales and other	116,224,102	112,140,361	107,925,821	104,811,713
Unrestricted investment earnings	1,478,027	1,338,517	1,085,804	1,765,366
Miscellaneous	4,772,269	4,997,281	4,891,700	4,536,786
Special Item				(23,043,052)
Transfers			(3,491,824)	2,483,205
Total governmental activities	190,056,047	186,143,636	177,851,354	157,978,171
Business-type activities:				
Unrestricted investment earnings	17,188	49,528	90,909	167,564
Transfers			3,491,824	(2,483,205)
Total business-type activities	17,188	49,528	3,582,733	(2,315,641)
Total primary government	\$ 190,073,235	186,193,164	181,434,087	155,662,530
<b>Change in Net Assets</b>				
Governmental activities	\$ 9,032,416	9,333,216	(8,136,628)	(22,566,845)
Business-type activities	(362,007)	(978,447)	(5,674,848)	(7,814,702)
Total primary government	\$ 8,670,409	8,354,769	(13,811,476)	(30,381,547)

**Note:** 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.

2008	2007	2006	2005	2004	2003
32,766,353	34,169,487	24,949,646	24,772,001	25,011,379	25,551,385
17,565,227	18,814,973	13,353,597	14,872,907	13,366,266	14,460,512
1,782,889	932,680	4,362,635	3,213,110	2,841,524	5,043,776
52,114,469	53,917,140	42,665,878	42,858,018	41,219,169	45,055,673
196,684,802	189,323,365	183,974,629	177,037,735	159,806,359	177,022,373
(164,132,726)	(183,942,944)	(178,364,857)	(154,610,563)	(164,881,684)	(170,318,739)
(1,373,057)	1,059,006	(7,127,287)	(7,252,372)	(5,301,028)	(5,783,577)
(165,505,783)	(182,883,938)	(185,492,144)	(161,862,935)	(170,182,712)	(176,102,316)
67,526,161	65,293,780	63,401,527	60,677,249	60,671,321	59,661,182
105,074,406	77,919,286	78,356,625	74,760,385	71,652,755	69,191,723
5,741,486	11,435,092	10,335,980	6,475,021	3,058,695	4,193,101
9,251,245	36,026,275	39,177,144	27,799,510	31,111,132	29,789,029
(915,524)	1,550,536	(2,700,000)	(2,000,000)	(500,000)	(10,000,000)
186,677,774	192,224,969	188,571,276	167,712,165	165,993,903	152,835,035
355,754	591,953	587,352	373,957	172,268	99,612
915,524	(1,550,536)	2,700,000	2,000,000	500,000	10,000,000
1,271,278	(958,583)	3,287,352	2,373,957	672,268	10,099,612
187,949,052	191,266,386	191,858,628	170,086,122	166,666,171	162,934,647
22,545,048	8,282,025	10,206,419	13,101,602	1,112,219	(17,483,704)
(101,779)	100,423	(3,839,935)	(4,878,415)	(4,628,760)	4,316,035
22,443,269	8,382,448	6,366,484	8,223,187	(3,516,541)	(13,167,669)

**DUPAGE COUNTY, ILLINOIS**

FUND BALANCES - GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2012	2011	2010	2009
<b>General Fund</b>				
Reserved	\$		1,368,196	837,505
Unreserved				
Designated			4,000,000	4,000,000
Undesignated			55,940,580	52,172,319
Nonspendable				
Advances receivable from other funds	1,335,405	1,474,446		
Committed for:				
Capital purposes	8,461	840,084		
Unassigned	64,462,536	61,002,883		
<b>Total General Fund</b>	<b>\$ 65,806,402</b>	<b>\$ 63,317,413</b>	<b>61,308,776</b>	<b>57,009,824</b>
<b>All other governmental funds</b>				
Reserved	\$		124,697,657	65,188,547
Unreserved				
Designated				
Capital project funds			993,803	2,426,121
Undesignated				
Special revenue funds			56,040,926	58,383,333
Capital project funds				(19,686)
Nonspendable				
Prepaid expenditures	16,965	19,203		
Inventory	534,484	670,531		
Advances receivable from other funds	856,375	932,061		
Restricted for				
Grant programs	1,944,246	1,249,801		
Employee benefits	6,463,690	8,721,752		
Health and public safety purposes	1,670,406	3,248,436		
Highways, streets and bridges purposes	18,997,799	17,637,507		
Wetland mitigation purposes	15,699,624	15,410,663		
Judicial purposes	8,197,189	7,694,066		
Other purposes	3,473,620	3,648,342		
Capital improvements	55,404,350	70,737,596		
Debt service	29,394,914	29,788,758		
Committed for				
Capital purposes	800,000	334,952		
Other purposes	6,795,342	6,229,920		
Employee benefits	3,446,755			

2008	2007	2006	2005	2004	2003
1,065,177	516,593	1,344,191	1,763,431	1,919,869	1,242,382
7,500,000					
51,741,245	45,282,773	33,453,220	32,751,692	31,616,190	27,436,575
60,306,422	45,799,366	34,797,411	34,515,123	33,536,059	28,678,957
46,193,580	57,298,733	76,292,742	60,424,690	62,531,012	80,533,754
2,684,896					
86,302,790	85,862,030	88,816,971	112,245,558	115,526,203	112,762,249
(40,284)	4,049,919	9,162,359	7,190,908	25,087,351	41,915,156

**DUPAGE COUNTY, ILLINOIS**

FUND BALANCES - GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2012	2011	2010	2009
All other governmental funds (cont.)				
Assigned for				
Public health purposes	17,354,958	14,759,334		
Unassigned	(1,723,527)	(4,591,172)		
Total all other governmental funds	<u>\$ 169,327,190</u>	<u>176,491,750</u>	<u>181,732,386</u>	<u>125,978,315</u>
Total governmental funds	<u>\$ 235,133,592</u>	<u>239,809,163</u>	<u>243,041,162</u>	<u>182,988,139</u>

**Note:** 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.

2008	2007	2006	2005	2004	2003
135,140,982	147,210,682	174,272,072	179,861,156	203,144,566	203,144,566
195,447,404	193,010,048	209,069,483	214,376,279	236,680,625	231,823,523

**DUPAGE COUNTY, ILLINOIS**

CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

Last Ten Years

Fiscal Year	2012	2011	2010	2009
<b>Revenues</b>				
Property taxes	\$ 64,938,562	64,784,368	64,401,147	64,499,629
Sales and other taxes	104,185,501	101,494,372	98,733,010	96,248,316
Fees, licenses and permits	22,247,352	18,942,842	18,899,568	19,884,905
Intergovernmental	101,110,053	112,094,997	87,960,448	94,790,649
Charges for services	24,655,800	20,949,150	17,079,374	19,219,387
Court fees and fines	37,149,757	36,639,087	41,590,312	40,662,282
Investment income	1,478,027	1,338,517	1,085,804	1,765,366
Insurance reimbursement	145,971			
Miscellaneous	5,102,291	5,403,870	5,386,849	5,183,654
Total revenues	361,013,314	361,647,203	335,136,512	342,254,188
<b>Expenditures</b>				
General government	76,416,793	74,550,265	76,763,751	81,217,581
Health and public safety	121,308,379	123,399,403	89,172,325	91,840,441
Highways, streets and bridges	21,132,960	21,595,967	21,313,721	19,209,282
Public services	33,426,675	34,818,747	42,001,399	37,944,437
Judicial	43,068,135	44,099,297	44,459,010	44,309,803
Conservation and recreation	194,277	171,026	355,846	163,563
Public works	5,275,976	6,059,678	6,896,898	10,215,195
Educational services	850,760	798,447	847,927	837,943
Debt service				
Principal	15,825,000	15,320,000	14,505,000	14,365,000
Interest	15,404,545	15,102,370	13,464,043	14,087,497
Cost of issuance		88,924	397,539	
Fiscal agent fees	3,750	4,250	4,250	3,787
Capital outlay	33,382,356	27,689,455	29,472,761	44,899,183
Total expenditures	366,289,606	363,697,829	339,654,470	359,093,712
Excess of revenues over (under) expenditures	(5,276,292)	(2,050,626)	(4,517,958)	(16,839,524)
<b>Other Financing Sources (Uses)</b>				
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	42,267,308	39,512,641	28,101,561	38,705,309
Transfers out	(41,666,587)	(39,417,191)	(30,307,349)	(36,622,104)
Proceeds from sale of assets		17,251	70,000	13,375
Total other financing sources (uses)	600,721	(280,652)	64,570,981	3,995,708
Net change in fund balances	\$ (4,675,571)	\$ (2,331,278)	60,053,023	(12,843,816)
Debt service as a percentage of noncapital expenditures	9.38%	8.88%	8.83%	9.06%
Debt service as a percentage of total expenditures	8.53%	8.36%	8.23%	7.92%
Ratio of capital outlay to total expenditures	9.11%	7.61%	8.68%	12.50%

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

2008	2007	2006	2005	2004	2003
64,500,053	62,175,701	60,380,421	57,636,475	57,778,075	59,661,132
87,307,459	65,872,024	66,048,731	63,677,005	61,849,632	58,801,687
21,945,114	33,824,284	32,794,968	31,121,315	28,395,663	30,226,695
71,345,581	92,739,193	96,625,344	93,274,929	89,782,650	100,454,333
19,517,516	20,321,963	21,024,637	17,960,600	12,349,237	9,952,319
40,942,442	27,239,079	24,611,715	24,522,083	23,918,962	21,911,203
5,695,326	11,342,018	10,226,780	6,419,397	3,037,648	4,330,225
17,397,810	11,777,051	20,995,917	10,087,722	11,350,215	44,073,267
328,651,301	325,291,313	332,708,513	304,699,526	288,462,082	329,410,861
71,290,201	74,991,954	70,274,920	62,627,436	63,022,030	72,102,186
88,499,582	85,835,446	88,536,562	86,139,878	82,421,316	81,879,308
20,831,951	22,005,394	20,155,564	21,472,792	20,892,196	52,740,258
27,820,992	33,322,033	37,654,587	30,230,866	28,370,224	34,850,065
40,128,850	39,096,750	39,660,294	37,664,637	36,700,006	36,053,057
129,447	479,026	631,352	529,128		147,579
4,671,117	5,209,870	11,661,311	5,816,877	6,333,494	6,510,376
593,180	597,387	637,959	649,050	533,944	605,095
12,558,098	13,342,049	13,748,049	11,850,000	11,150,000	10,165,000
14,660,038	15,094,467	15,757,307	15,129,347	17,509,916	17,474,897
		494,921	676,100		
3,750	8,128	3,627	3,703	4,307	99,125
43,811,705	55,961,694	38,593,779	52,437,212	48,234,140	71,974,396
324,998,911	345,944,198	337,810,232	325,227,026	315,171,573	384,601,342
3,652,390	(20,652,885)	(5,101,719)	(20,527,500)	(26,709,491)	(55,190,481)
		71,380,000	102,655,000		
		1,983,028	5,983,968		10,028
		(70,868,106)	(108,415,814)		
28,419,426	31,544,744	35,517,095	38,067,459	25,226,547	32,086,513
(30,234,950)	(31,294,208)	(38,217,094)	(40,067,459)	(25,726,547)	(42,986,513)
600,490					
(1,215,034)	250,536	(205,077)	(1,776,846)	(500,000)	(10,889,972)
2,437,356	(20,402,349)	(5,306,796)	(22,304,346)	(27,209,491)	(66,080,453)
9.68%	9.81%	10.03%	10.14%	10.74%	8.87%
8.37%	8.22%	8.73%	8.30%	9.09%	7.19%
13.48%	16.18%	11.42%	16.12%	15.30%	18.71%

## **REVENUE CAPACITY**

**DUPAGE COUNTY, ILLINOIS**

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Levy Years

Year Property Assessed	Real Property				Total
	Residential	Farms	Commercial	Industrial	Real Property
2011	\$ 28,623,123,967	2,145,693	6,222,621,504	2,821,860,433	37,669,751,597
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

(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 <sup>(a)</sup>	Total Direct Tax Rate <sup>(b)</sup>
24,504,229	37,694,255,826	113,195,963,441	1.773
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

**DUPAGE COUNTY, ILLINOIS**

**PROPERTY TAX LEVIES AND TAX RATES AS EXTENDED -  
ALL DIRECT AND OVERLAPPING GOVERNMENTS**

Last Ten Fiscal Years

(\$000 Omitted)

<b>Tax Levies <sup>(1)</sup></b>									
Levy Year	County	Cities and Villages	High Schools	Unit District	Grade Schools	Junior Colleges	Townships	Sanitary District	
2011	\$	66,832	244,931	403,861	690,524	623,424	97,212	41,913	1,072
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

<b>Tax Rates Per Hundred Dollars of Assessed Valuation <sup>(2)</sup></b>									
2011		0.1773	0.6498	1.0714	1.8319	1.6539	0.2579	0.1112	0.0028
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

Direct Rates <sup>(3)</sup>	2011	2010	2009
General	.0614%	.0570%	.0532%
Stormwater	.0226%	.0211%	.0198%
IMRF	.0137%	.0128%	.0121%
Tort Liability	.0080%	.0075%	.0070%
Social Security	.0093%	.0087%	.0083%
Youth Home	.0047%	.0048%	.0044%
Courthouse Bond Debt Service	.0099%	.0093%	.0088%
Health Department	.0477%	.0447%	.0418%
	<u>.1773%</u>	<u>.1659%</u>	<u>.1554%</u>

(1) Tax levy information obtained from DuPage County Clerk's office.

(2) Tax rates calculated are based on total County assessed valuation.

(3) Component of Direct Rate presented for most recent years available.

**Note:** Taxes assessed and levied in one year are collected in the subsequent year.

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Park District	Library	Forest Preserve	Fire Protection	Service Areas	Special Districts	Total
126,787	27,258	53,300	101,714	6,830	7,399	2,493,057
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

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0.3364	0.0723	0.1414	0.2698	0.0181	0.0196	6.6138
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	0.0583	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

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

2012			2003		
Taxpayer	Assessed Valuation (000's)	Percentage of Total Assessed Valuation	Taxpayer	Assessed Valuation (000's)	Percentage of Total Assessed Valuation
Prologis / AMB	\$ 130,893	0.35%	Hamilton Partners, Inc.	\$ 148,323	0.53%
Hamilton Partners, Inc.	126,078	0.33%	Lucent Industries	82,356	0.30%
Oakbrook Shopping Center	97,133	0.26%	Aimco	65,459	0.24%
Wells Real Estate Funds	71,719	0.19%	Inland Real Estate	63,988	0.23%
Arden Realty, Inc.	57,490	0.15%	Duke Realty, Ltd.	54,864	0.20%
AML	51,623	0.14%	RREEF America REIT Group	48,754	0.18%
Friedkin Realty Group	49,669	0.13%	Trammell Crow Co.	46,922	0.17%
UBS Realty Investors LLC	43,110	0.11%	AML	37,777	0.14%
Navistar, Inc.	39,951	0.11%	BP-Amoco	35,963	0.13%
YTC Pacific (Yorktown Center)	39,643	0.11%	Centerpoint Properties Trust	34,770	0.13%

**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

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	
2011	2012	\$ 66,576,810	66,831,916	66,510,098	99.5%	N/A
2010	2011	66,579,010	66,942,568	66,726,194	99.7%	26,075
2009	2010	66,329,210	66,634,870	66,447,892	99.7%	12,693
2008	2009	66,429,210	66,806,020	66,644,597	99.8%	21,518
2007	2008	66,430,410	66,722,025	66,540,020	99.7%	16,065
2006	2007	64,232,610	64,335,250	64,181,325	99.8%	13,188
2005	2006	62,219,809	62,520,385	62,380,705	99.8%	9,303
2004	2005	59,686,538	59,925,342	59,800,186	99.8%	11,757
2003	2004	59,787,588	60,035,691	59,868,006	99.7%	9,701
2002	2003	59,773,588	59,890,523	59,724,648	99.7%	14,193

**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

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Total Collections to Date	
Amount	Percentage
66,510,098	99.5%
66,752,269	99.7%
66,460,585	99.7%
66,666,115	99.8%
66,556,085	99.8%
64,194,513	99.8%
62,390,007	99.8%
59,811,943	99.8%
59,877,707	99.7%
59,738,841	99.7%

DUPAGE COUNTY SALES TAX REVENUES

Last Ten Fiscal Years

Fiscal Year	(CT) Unincorporated 1 Cent	(CST) Incorporated 1/4 Cent	RTA Sales Tax <sup>(1)</sup>	Total Sales Tax Revenues
2012	\$ 5,612,894	36,773,765	43,488,082	85,874,741
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

<sup>(1)</sup> 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, 2005 & 2011 G.O. Alternate Revenue Source Drainage Project debt service funds (E-2). The Unincorporated (CT) sales tax component includes local use tax revenue.

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  
(000 omitted)

Category	2012		2011		2010	
	Amount	% Change From Previous Year	Amount	% Change From Previous Year	Amount	% Change From Previous Year
General Merchandise	\$ 1,417,434	4.8	\$ 1,352,376	(3.2)	1,396,501	1.4
Food	572,210	(3.0)	590,067	1.2	582,797	8.1
Drinking and Eating Places	1,706,516	6.3	1,605,899	3.2	1,555,962	3.9
Apparel	713,726	(3.3)	738,418	12.7	655,415	3.2
Furniture, Household, and Radio	948,679	(0.5)	953,718	(1.7)	969,961	6.4
Lumber, Building, and Hardware	690,897	0.9	684,471	2.5	667,757	0.9
Automotive and Filling Stations	4,256,135	6.3	4,004,791	8.9	3,678,756	9.3
Drugs and Miscellaneous Retail	1,988,940	6.0	1,876,179	7.7	1,742,160	7.9
Agriculture and All Others	2,139,010	0.2	2,135,564	4.0	2,052,734	3.8
Manufacturers	296,058	(6.8)	317,766	(8.7)	347,934	(0.7)
<b>Total</b>	<b>\$ 14,729,605</b>	<b>3.3</b>	<b>\$ 14,259,249</b>	<b>4.5</b>	<b>13,649,977</b>	<b>5.6</b>

**DIRECT SALES TAX RATE**

DuPage County			
CT	1.00%	1.00%	1.00%
CST	0.25%	0.25%	0.25%
RTA <sup>1</sup>	0.25%	0.25%	0.25%
<b>Total Direct</b>	<b>1.50%</b>	<b>1.50%</b>	<b>1.50%</b>

**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%
<b>Total Overlapping</b>	<b>5.75%</b>	<b>5.75%</b>	<b>5.75%</b>
<b>Total County Sales Tax Rate</b>	<b>7.25%</b>	<b>7.25%</b>	<b>7.25%</b>

**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).

<sup>1</sup> RTA- PA95-078 became law increasing sales tax to the County by .25 cents per dollar assessed on sales and services in DuPage County. The additional sales tax rate became effective April 1, 2008.

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

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

**Source**

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

2009		2008		2007		2006	
Amount	% Change From Previous Year	Amount	% Change From Previous Year	Amount	% Change From Previous Year	Amount	% Change From Previous Year
1,377,542	(6.4)	1,471,929	(6.7)	1,577,230	(5.8)	1,674,490	9.7
538,894	(0.6)	542,394	(2.6)	556,961	2.9	541,446	1.3
1,497,287	(4.1)	1,561,982	0.7	1,550,815	3.5	1,498,076	5.6
635,337	(7.7)	688,062	(6.5)	735,832	0.4	733,002	6.7
911,330	(15.1)	1,073,788	(15.6)	1,272,918	(7.4)	1,374,316	5.5
661,724	(18.4)	810,443	(11.1)	911,450	(3.6)	945,655	(2.4)
3,364,938	(12.7)	3,854,588	(5.8)	4,090,666	(1.5)	4,151,274	6.7
1,614,171	(6.1)	1,718,790	(8.1)	1,869,561	2.9	1,817,096	5.6
1,976,666	(21.4)	2,513,538	(3.9)	2,616,509	(0.8)	2,638,598	5.2
<u>350,243</u>	(16.9)	<u>421,466</u>	(1.5)	<u>427,847</u>	(2.2)	<u>437,401</u>	(0.1)
<u>12,928,132</u>	(11.8)	<u>14,656,980</u>	(6.1)	<u>15,609,789</u>	(1.3)	<u>15,811,354</u>	5.4
1.00%		1.00%		1.00%		1.00%	
0.25%		0.25%		0.25%		0.25%	
<u>0.25%</u>		<u>0.25%</u>		<u>0.00%</u>		<u>0.00%</u>	
1.50%		1.50%		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>0.50%</u>		<u>0.25%</u>		<u>0.25%</u>	
5.75%		5.75%		5.50%		5.50%	
<u>7.25%</u>		<u>7.25%</u> <sup>(1)</sup>		<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	2005		2004		2003
	Amount	% Change From Previous Year	Amount	% Change From Previous Year	Amount
General Merchandise	\$ 1,526,605	(5.4)	\$ 1,631,895	1.1	1,614,331
Food	534,647	(2.7)	522,226	(4.9)	549,204
Drinking and Eating Places	1,418,861	8.0	1,388,486	5.7	1,313,956
Apparel	686,956	13.3	660,465	9.0	606,189
Furniture, Household, and Radio	1,303,268	10.8	1,247,143	6.0	1,176,554
Lumber, Building, and Hardware	968,824	15.8	931,763	11.4	836,439
Automotive and Filling Stations	3,889,163	11.4	3,561,053	2.0	3,491,479
Drugs and Miscellaneous Retail	1,721,329	13.1	1,587,324	4.3	1,522,318
Agriculture and All Others	2,507,636	11.6	2,360,622	5.1	2,247,075
Manufacturers	437,994	2.2	490,178	14.4	428,627
Total	<u>\$ 14,995,283</u>	4.3	<u>\$ 14,381,155</u>	4.3	<u>13,786,172</u>

DIRECT SALES TAX RATE

DuPage County			
CT	1.00%	1.00%	1.00%
CST	0.25%	0.25%	0.25%
RTA <sup>1</sup>	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>

## SALES TAX COLLECTIONS BY CATEGORY

Last Ten Calendar Years  
(000 omitted)

Category	2012				2011			
	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	\$ 478,957	3,543,584	4,318,948	8,341,488	358,339	3,380,931	4,078,547	7,817,817
Food	70,559	1,430,518	4,323,737	5,824,814	69,436	1,475,047	4,250,199	5,794,682
Drinking and Eating Places	345,581	4,266,265	4,268,212	8,880,058	329,156	4,014,336	3,987,717	8,331,209
Apparel	17,520	1,785,010	1,770,671	3,573,202	131,818	1,846,780	1,877,586	3,856,184
Furniture, Household, and Radio	39,041	2,371,691	2,348,598	4,759,329	13,369	2,383,638	2,350,135	4,747,142
Lumber, Building, and Hardware	144,728	1,727,237	1,717,634	3,589,599	147,411	1,710,894	1,688,795	3,547,100
Automotive and Filling Stations	1,160,509	10,640,199	10,980,787	22,781,495	1,132,157	10,061,635	10,351,469	21,545,261
Drugs and Miscellaneous Retail	707,176	4,977,441	6,842,965	12,527,582	630,806	4,684,421	6,393,130	11,708,356
Agriculture and All Others	1,053,620	5,347,482	5,807,084	12,208,187	835,592	5,338,166	5,692,330	11,866,088
Manufacturers	95,731	740,135	745,741	1,581,607	72,856	794,257	792,839	1,659,952
Total	\$ 4,113,421	36,829,562	43,124,378	84,067,361	3,720,938	35,690,105	41,462,747	80,873,790

**Notes:** CT- One percent of local portion of tax collections (unincorporated areas - equivalent to 16 percent of tax collections).  
County Sales Tax (CT) amounts do not include the local use portion

CST- Quarter percent of countywide portion of tax collections (equivalent to 4 percent of tax collections).

RTA- PA95-078 became law increasing sales tax to the county by .25 cents per dollar assessed on sales and services in DuPage County. Initial tax revenues began to be received in mid-year 2008 and reflect a partial annual total of RTA sales tax revenue. Amounts reported equal the portion of the RTA sales taxes retained by the County.

The County's share of sales taxes shown above are net of administration fees applied by the State.

Source

Information obtained from the Standard Industrial Classification Code Reporting (County Totals), Illinois Department of Revenue

2010				2009				2008			
County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total
489,486	3,530,661	4,153,567	8,173,715	492,011	3,443,848	4,247,708	8,183,567	468,732	3,679,785	1,896,845	6,045,362
70,257	1,456,317	4,173,045	5,699,618	78,981	1,346,532	4,394,654	5,820,167	69,404	1,355,196	1,851,071	3,275,671
288,851	3,887,651	3,837,901	8,014,403	303,875	3,740,554	3,849,200	7,893,629	286,676	3,902,877	1,654,065	5,843,618
17,586	1,672,014	1,636,425	3,326,024	19,175	1,587,850	1,618,202	3,225,227	16,635	1,719,811	742,482	2,478,928
69,396	2,428,948	2,324,266	4,822,609	53,780	2,237,978	2,277,609	4,569,367	77,794	2,682,800	1,090,419	3,851,013
140,719	1,669,146	1,628,186	3,438,051	173,924	1,653,730	1,689,551	3,517,205	261,674	2,025,846	868,733	3,156,253
792,669	9,191,231	9,388,452	19,372,352	902,080	8,404,576	8,982,675	18,289,331	1,139,168	9,625,512	4,265,482	15,030,162
601,745	4,341,883	5,859,688	10,803,315	527,765	4,032,647	5,873,591	10,434,003	496,500	4,293,991	2,513,476	7,303,967
860,087	5,141,016	5,473,680	11,474,784	762,994	4,935,161	5,413,696	11,111,851	971,867	6,274,892	2,752,079	9,998,838
62,451	870,603	873,270	1,806,324	100,265	873,879	899,160	1,873,304	185,234	1,057,338	443,835	1,686,407
3,393,246	34,189,469	39,348,480	76,931,195	3,414,850	32,256,755	39,246,046	74,917,651	3,973,682	36,618,048	18,078,487	58,670,218

(Cont.)

## SALES TAX COLLECTIONS BY CATEGORY (CONT.)

Last Ten Calendar Years  
(000 omitted)

Category	2007			2006		
	County Sales Tax (CT)	Countywide Sales Tax (CST)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	Total
General Merchandise	\$ 480,348	3,943,060	4,423,409	496,485	4,186,174	4,682,659
Food	153,791	1,391,611	1,545,402	164,974	1,351,816	1,516,791
Drinking and Eating Places	378,420	3,874,431	4,252,851	409,591	3,742,036	4,151,626
Apparel	33,499	1,839,448	1,872,946	26,361	1,832,452	1,858,814
Furniture, Household, and Radio	88,854	3,181,449	3,270,303	90,531	3,435,858	3,526,389
Lumber, Building, and Hardware	361,774	2,278,402	2,640,176	338,202	2,363,751	2,701,953
Automotive and Filling Stations	1,206,181	10,219,217	11,425,398	1,311,566	10,368,596	11,680,162
Drugs and Miscellaneous Retail	530,371	4,670,560	5,200,931	513,333	4,540,648	5,053,981
Agriculture and All Others	1,163,646	6,528,106	7,691,752	1,283,476	6,592,338	7,875,814
Manufacturers	209,376	1,061,785	1,271,161	289,741	1,091,800	1,381,542
Total	\$ 4,606,259	38,988,069	43,594,329	4,924,260	39,505,470	44,429,730

**Notes:** CT- One percent of local portion of tax collections (unincorporated areas - equivalent to 16 percent of tax collections).  
County Sales Tax (CT) amounts do not include the local use portion

CST- Quarter percent of countywide portion of tax collections (equivalent to 4 percent of tax collections).

RTA- PA95-078 became law increasing sales tax to the county by .25 cents per dollar assessed on sales and services in DuPage County. Initial tax revenues began to be received in mid-year 2008 and reflect a partial annual total of RTA sales tax revenue. Amounts reported equal the portion of the RTA sales taxes retained by the County.

The County's share of sales taxes shown above are net of administration fees applied by the State.

Source

Information obtained from the Standard Industrial Classification Code Reporting (County Totals), Illinois Department of Revenue

2005			2004			2003		
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
506,745	3,816,501	4,323,246	502,830	4,079,719	4,582,549	440,647	4,035,812	4,476,459
151,713	1,335,312	1,487,025	173,161	1,304,113	1,477,274	102,270	1,371,714	1,473,984
362,199	3,545,748	3,907,948	351,410	3,470,405	3,821,816	348,799	3,283,381	3,632,179
14,280	1,717,307	1,731,587	(2,597)	1,650,242	1,647,645	19,592	1,515,430	1,535,023
180,186	3,257,559	3,437,745	110,790	3,101,839	3,212,629	102,518	2,941,128	3,043,646
365,724	2,421,650	2,787,375	436,170	2,329,143	2,765,313	296,327	2,090,817	2,387,144
1,109,790	9,714,240	10,824,030	1,023,997	8,897,277	9,921,274	1,008,150	8,723,820	9,731,970
530,273	4,301,833	4,832,106	446,038	3,969,749	4,415,786	429,577	3,801,819	4,231,396
1,201,041	6,255,768	7,456,810	1,107,006	5,897,140	7,004,146	1,123,493	5,613,877	6,737,370
231,230	1,093,551	1,324,781	230,630	1,225,228	1,455,859	156,289	1,069,744	1,226,033
4,653,181	37,459,470	42,112,651	4,379,434	35,924,855	40,304,290	4,027,663	34,447,542	38,475,205

## **DEBT CAPACITY**

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Year	Population <sup>(1)</sup>	Gross General Obligation Bonded Debt Outstanding <sup>(2)</sup>	Restricted Resources Available for Payment of Principal	Net General Obligation Bonded Debt Outstanding	Net General Obligation Debt per Estimated Actual Value Property <sup>(3)</sup>	Net General Obligation Debt Per Capita
2012	927,987	\$ 216,715,000	14,373,363	202,341,637	0.18%	218.04
2011	923,222	225,515,000	14,066,764	211,448,236	0.17%	229.03
2010	916,924	234,775,000	14,488,175	220,286,825	0.17%	240.25
2009	912,732	175,910,000	14,234,112	161,675,888	0.13%	177.13
2008	909,798	181,915,000	14,223,550	167,691,450	0.14%	184.32
2007	907,426	188,250,000	13,228,458	175,021,542	0.16%	192.88
2006	908,695	195,630,000	14,288,121	181,341,879	0.17%	199.56
2005	911,378	198,920,000	14,319,920	184,600,080	0.19%	202.55
2004	913,940	204,155,000	13,864,732	190,290,268	0.21%	208.21
2003	914,078	210,475,000	14,497,164	195,977,836	0.23%	214.40

<sup>(1)</sup> Population figures are obtained from the U.S. Census Bureau. The 2010 population is the official census number for DuPage County.

<sup>(2)</sup> 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

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

COMPUTATION OF DIRECT AND OVERLAPPING DEBT

November 30, 2012

District	Total Debt Outstanding <sup>(3)</sup>	Percentage Applicable to County <sup>(2)</sup>	Amount Applicable to County <sup>(1)</sup>
DuPage County	\$ 297,075,000	100.00%	297,075,000
Other Districts			
Forest Preserve	189,315,100	100.00%	189,315,100
Cities and villages	9,319,185,899 <sup>(1)</sup>	8.96%	834,818,017
Townships	200,000	100.00%	200,000
Parks	1,371,833,982 <sup>(1)</sup>	27.94%	383,276,817
Fire protection	18,580,000	100.00%	18,580,000
Library	88,415,000	24.18%	21,374,361
Special service	5,601,125	100.00%	5,601,125
Grade schools	410,826,934	96.47%	396,305,521
High schools	341,880,306	96.26%	329,099,870
Unit schools	1,197,241,727	58.55%	700,981,596
Community colleges	377,656,072 <sup>(1)</sup>	65.29%	246,580,304
Subtotal Other Districts	13,320,736,145		3,126,132,711
Totals	\$ 13,617,811,145		3,423,207,711

**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

Fiscal Year	2012	2011	2010	2009	2008
Assessed value of property	\$ 37,694,255,826	40,351,156,012	42,879,581,802	42,906,884,976	40,413,098,125
Debt limit - 5.75% of assessed value	2,167,419,710	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	47,865,000	49,170,000	50,425,000	51,625,000	52,780,000
Total debt applicable to limit	47,865,000	49,170,000	50,425,000	51,625,000	52,780,000
Legal Debt Margin	\$ 2,119,554,710	\$ 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	2.21%	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
37,557,063,692	34,791,533,054	32,392,076,686	30,032,862,000	27,804,328,547
2,159,531,162	2,000,513,151	1,862,544,409	1,726,889,565	1,598,748,891
52,835,000	54,195,000	52,990,000	54,020,000	55,000,000
52,835,000	54,195,000	52,990,000	54,020,000	55,000,000
2,106,696,162	1,946,318,151	1,809,554,409	1,672,869,565	1,543,748,891
2.45%	2.71%	2.85%	3.13%	3.44%

**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
2012	\$ 216,715,000		76,460,000	3,900,000	297,075,000
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

**Notes:** Included in General Obligation Debt for fiscal years 2009 - 2012 are Special Service Area #34 Bonds, which are general obligations of the County.

- (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 2012 at the time of completion of this report.

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
	Loans	Commission		Activities	Debt
		Payable			
15,395,000	4,441,761	-		19,836,761	316,911,761
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

(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 <sup>(1)</sup>	Per Capital Personal Income (PCPI)	Total Per Capita Personal Income Percentage <sup>(3)</sup>	Estimated Property Value	Percentage of Actual Value of Taxable Property <sup>(2)</sup>
2012	N/A	<sup>4</sup>	N/A	<sup>4</sup>	104,015,492,856	0.305%
2011	50,323,760	151.845%	54,509	0.016%	113,195,963,441	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%

**Notes:** Included in General Obligation Debt for fiscal years 2009 - 2012 are Special Service Area #34 Bonds, which are general obligations of the County.

- <sup>(1)</sup> Percentage of Total Personal Income is the ratio of Total Personal Income to the Total Outstanding Debt.
- <sup>(2)</sup> Percentage of Actual Value of Taxable Property is the ratio of Total Outstanding Debt to the Estimated Property Value.
- <sup>(3)</sup> Percentage of Per Capita Personal Income is the ratio of Per Capital Personal Income to the Total Outstanding Debt.
- <sup>(4)</sup> Information is not available for 2012 at the time of completion of this report.

**DUPAGE COUNTY, ILLINOIS**

**PLEDGED-REVENUE COVERAGE - SPECIAL REVENUE FUND - MOTOR FUEL TAX FUND  
AND LOCAL GAS TAX FUND**

**TRANSPORTATION REVENUE BONDS**

Last Ten Fiscal Years

Fiscal Year	Highway MFT	Local Gas Tax	Total Revenue <sup>(1)</sup>	Transportation Revenue Bonds <sup>(2)</sup>		
	Fund Gross Revenue	Fund Gross Revenue		Principal Retirements	Interest Payments	Other <sup>(4)</sup>
2012	\$ 20,118,846	22,677,118	42,795,964	6,635,000	4,008,075	
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	

**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. The final maturity on the 2001 bonds is January 1, 2011.
- (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 <sup>(3)</sup>	Net Revenue Available for Operations and Capital	Operations and Capital Expenditures		
			MFT Fund	Local Gas Tax Fund	Total
10,643,075	4.02	32,152,889	8,273,607	21,066,631	29,340,238
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

## PLEDGED-REVENUE COVERAGE - WATER AND SEWER SYSTEM REVENUE FUND

## WATER AND SEWERAGE SYSTEM REVENUE BONDS

Last Ten Fiscal Years

Fiscal Year	Gross Revenues <sup>(1)</sup>	Operating Expenses <sup>(2)</sup>	Net Revenue Available for Debt Service	Principal Retirements	Interest Payments	Total Debt Service Payments	Coverage Ratio <sup>(3)</sup>
2012	\$ 21,684,851	17,736,222	3,948,629	840,000	559,609	1,399,609	2.82
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 <sup>(4)</sup>	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

**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 <sup>(1)</sup>	Total Personal Income (in thousands) (TPI) <sup>(2)</sup>	Per Capita Personal Income (PCPI) <sup>(2,3)</sup>	County Unemployment Rate <sup>(4)</sup>
2012	927,987	N/A	N/A	7.3%
2011	923,222	\$ 50,323,760	54,509	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%

**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. 2012 numbers are not available for the County as of May 2013.
- (3) PCPI includes net earnings by place of residence plus dividends, interest, rent and personal current transfer receipts received by the residents of DuPage County.
- (4) Unemployment rate figures were obtained from the Illinois Department of Employment Security and are annual averages.

PRIMARY EMPLOYERS

Current Year and Nine Years Ago

2012			2003		
Employer	Employees	Percentage of Total County (Jobs) Employment	Employer	Employees	Percentage of Total County (Jobs) Employment
Edward Hospital & Health Svc.	5,286	0.75%	N/A		0.00%
College of DuPage	4,905	0.69%	N/A		0.00%
BP America, Inc.	4,676	0.66%	N/A		0.00%
Argonne National Laboratory	3,456	0.30%	N/A		0.00%
Advocate Health Care	3,300	0.45%	N/A		0.00%
McDonald's Corporation	3,186	0.42%	N/A		0.00%
DuPage County	2,949	0.42%	N/A		0.00%
Ace Hardware	2,635	0.37%	N/A		0.00%
Elmhurst Memorial Healthcare	2,150	0.30%	N/A		0.00%
Navistar International Corp.	1,800	0.25%	N/A		0.00%
	<u>34,343</u>	4.84%		<u>-</u>	0.00%
Total number of jobs in DuPage County	<u>709,477</u>		Total number of jobs in DuPage County	<u>686,634</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.

Statistics not available for 2003

Source

Nielsen Claritas Business-Facts®

## **OPERATING INFORMATION**

FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION

Last Ten Fiscal Years

Function	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Educational Services	17	16	17	17	17	14	15	15	15	15
General Government	365	345	368	370	369	352	414	406	393	374
Highway, Streets and Bridges	106	99	104	105	103	105	103	103	112	114
Judicial	664	628	713	726	693	654	738	738	734	836
Health and Public Safety	1,063	1,369	1,472	1,539	1,517	1,501	1,562	1,566	1,640	1,617
Public Service	621	189	213	217	199	166	234	237	212	216
Public Works	113	105	111	111	105	108	131	132	135	132
Total	2,949	2,751	2,998	3,085	3,003	2,900	3,197	3,197	3,241	3,304

**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	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>General Government</b>										
Supervisor of Assessments:										
Real estate transfer declarations processed	13,098	10,420	10,312	9,885	11,064	16,369	21,765	25,619	26,156	25,948
Treasurer/Collector:										
Real estate parcels billed	325,256	325,107	325,066	324,864	323,543	320,386	317,380	314,649	312,852	310,247
<b>Public Services</b>										
Economic Development & Planning:										
Building permits issued	2,838	2,397	2,555	2,042	2,463	2,664	2,376	2,521	2,674	2,356
Inspections conducted	12,433	11,870	12,408	11,284	13,517	15,057	12,208	13,823	12,737	10,392
Stormwater:										
Stormwater management permits reviewed	173	185	190	218	305	307	366	302	314	312
Stormwater management permits issued	86	86	85	99	116	125	114	93	N/A	N/A
Stream maintenance miles completed	N/A	N/A	4	3	2	3	5	4	15	35
Cubic yards of timber removed <sup>6</sup>	1,109	877	N/A							
Convalescent Center:										
Patient days	117,833	116,009	114,858	120,039	118,986	121,616	119,636	125,880	131,793	147,177
Residents receiving care	622	654	652	663	739	727	735	994	998	580
Human Services:										
Individual senior citizens served	18,942	18,640	15,887	15,856	13,922	12,903	12,834	12,284	11,326	10,782
Clients handled by the Information Referral Specialist	37,245	36,948	32,599	32,202	30,017	29,300	29,345	27,883	30,924	24,714
Family Self Sufficiency Program clients	567	452	455	465	609	547	539	626	457	351
Rides provided by paratransit	36,622	40,887	42,209	47,857	59,151	61,360	54,476	53,411	58,692	57,143
Telephone calls handled by DPCO customer service	105,689	113,047	111,883	128,926	122,742	135,000	122,271	122,488	151,056	161,377
Psychological Services counseling clients served	1,916	1,590	1,646	1,603	1,477	1,477	1,430	1,619	1,438	N/A
Adult clients served at the Family Center <sup>5</sup>	3,823	3,829	3,889	3,886	3,638	2,864	3,032	3,390	1,486	658
<b>Highway, Streets and Bridges</b>										
Transportation and Highways:										
Lane-miles maintained	964	943	947	945	945	897	896	895	892	888
New lane-miles	10	0	2	0	1	1	1	4	4	10
Highway permits processed	481	394	353	386	426	323	341	306	346	276
Number of bridges inspected	13	12	17	16	8	15	23	12	17	14
Miles of multi-purpose trail system maintained	93	93	93	92	92	97	97	97	85	79
<b>Judicial</b>										
Circuit Court :										
Traffic cases	144,569	154,025	150,369	184,400	194,823	185,326	187,029	189,303	181,455	182,569
Cases other than traffic	57,954	60,561	55,994	69,250	66,970	66,214	62,219	60,669	60,626	58,479
State's Attorney:										
Criminal Prosecutions Bureau:										
Number of felony trials by the Criminal Division	N/A	76	N/A	74	96	N/A	N/A	150	164	N/A
Domestic Violence and Child Abuse Unit cases initiated	127	100	N/A	97	112	N/A	N/A	141	133	N/A
Juvenile Trial Division cases processed	910	876	995	1,019	1,085	N/A	N/A	1,205	1,143	N/A
Investigations Unit cases opened	43	55	59	52	39	N/A	N/A	72	69	N/A
Civil Bureau:										
Number of files opened	452	301	473	482	613	N/A	N/A	475	608	N/A
Child's Advocacy Center:										
Number of cases opened	509	359	343	297	338	N/A	N/A	382	391	N/A
Number of individuals services provided to	2,048	1,834	1,058	1,117	1,249	N/A	N/A	1,311	1,225	N/A

Source

Various County departments

(Cont.)

## OPERATING INDICATORS BY FUNCTION (CONT.)

Last Ten Fiscal Years

Function/Program	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>Judicial (Cont.)</b>										
Appeals Division:										
Appeals filed (by and against State's Attorney)	161	159	167	195	203	N/A	N/A	221	311	N/A
<b>Health and Public Safety</b>										
Animal Care & Control:										
Adoptable animals received	2,219	2,350	2,427	2,405	2,512	2,216	2,103	1,715	1,985	2,203
Animals adopted, transferred or returned to owner	2,124	2,172	2,148	2,130	2,027	1,849	924	812	994	1,102
Sheriff:										
Patrol Division calls for service	53,836	50,868	50,201	53,240	47,213	47,308	59,136	58,888	60,210	66,005
Forensic Investigation Division -										
Crime scenes processed	1,525	1,571	2,176	2,355	2,100	2,030	2,050	1,856	1,988	1,861
Detective Division incident reports	5,667	6,203	6,039	6,639	5,294	6,202	6,697	6,650	6,636	7,525
Tactical Narcotics Team - investigations	96	70	59	116	116	129	137	182	105	81
Street value of drug seizures (in millions)	5	4	1	1	5	16	31	7	1	2
Crime laboratory criminal cases processed	2,657	3,653	4,028	4,498	4,407	4,127	3,649	3,374	3,592	3,531
Civil Division items processed	42,440	33,000	38,000	37,200	34,800	34,819	37,654	36,019	38,072	24,000
County jail average daily population <sup>3</sup>	774	750	789	807	840	821	825	1,275	1,340	1,300
Health Department:										
Immunizations	12,046	16,199	15,842	15,287	17,049	16,315	17,363	19,194	19,688	23,898
Food inspections and consultations	10,506	12,588	11,865	10,278	13,491	16,653	16,523	12,768	11,720	12,188
Mental health patients served	6,946	N/A	5,723	5,255	4,929	4,890	4,686	4,518	N/A	N/A
Coroner:										
Death investigation cases	4,361	4,506	4,223	4,065	4,207	3,927	3,981	3,998	3,824	3,876
Homeland Security and Emergency Management:										
Emergency Responses	N/A	N/A	N/A	22	97	98	52	25	33	15
Events Tracked Administratively Only	N/A	N/A	N/A	99	84	90	81	122	114	133
Exercises & Scheduled Responses	N/A	N/A	N/A	23	33	32	52	78	34	16
Public Affairs, Education, Training Events	N/A	N/A	N/A	51	49	82	90	40	7	3
Severe Weather Events	N/A	N/A	N/A	26	39	47	65	58	75	67
Planning Unit <sup>4</sup>	50	48	13	N/A						
Training & Exercise Unit <sup>4</sup>	62	51	48	N/A						
Community Outreach Unit <sup>4</sup>	75	36	59	N/A						
Technology & Special Projects Unit <sup>4</sup>	49	20	37	N/A						
Administrative <sup>4</sup>	14	41	17	N/A						
Active Incidents (include EOC activation) <sup>4</sup>	43	53	58	N/A						
<b>Public Works</b>										
Waterworks and Sewerage Systems:										
Sewer customers	35,463	35,210	34,750	34,895	34,721	35,061	36,972	39,857	39,040	38,859
Gallons billed to sewer customers <sup>1</sup>	4.2	3.8	3.9	3.9	4.7	4.4	4.2	4.8	4.3	4.5
Water customers	3,170	3,111	3,137	3,031	3,188	4,160	4,016	3,973	4,102	4,073
Gallons of water sold (billed) <sup>2</sup>	514.0	468.0	354.7	358.9	492.4	579.1	552.0	664.9	541.3	545.0

<sup>1</sup> In billions<sup>2</sup> In millions<sup>3</sup> Estimated from monthly amounts<sup>4</sup> 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.<sup>5</sup> Beginning mid-2004 Caring, Coping and Children (CCC) clients are included<sup>6</sup> 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	2012	2011	2010	2009	2008
<b>General Government</b>					
Building	3	3	3	3	3
Capital Plant - vehicles	18	15	16	18	12
County Clerk - vehicles	0	0	1	1	1
Data Processing - vehicles	1	2	1	1	1
Finance - vehicles	2	2	4	4	4
Security - vehicles	4	4	4	6	3
<b>Highway, Streets and Bridges</b>					
Building	3	3	3	3	3
Vehicles	117	118	127	119	116
<b>Judicial</b>					
Building	3	3	3	3	3
Youth Home - vehicles	3	1	2	2	2
State's Attorney - vehicles	19	20	25	22	22
<b>Health and Public Safety</b>					
Building	7	6	6	6	6
Animal Control - vehicles	4	4	6	4	3
Coroner - vehicles	9	10	10	11	11
Jail - vehicles	2	4	4	4	5
Office of Emergency Management - Vehicles	8	7	11	11	11
Sheriff - vehicles	199	203	190	198	192
<b>Public Service</b>					
Building	1	1	1	1	1
Economic Development and Planning - vehicles	14	14	16	16	18
<b>Public Works</b>					
Building	12	12	12	12	12
Drainage - vehicles	1	1	1	1	0
Stormwater - vehicles	6	6	5	5	3
Total Buildings	29	28	28	28	28
Total Vehicles	407	411	423	423	404

Source

DuPage County capital assets data base

2007	2006	2005	2004	2003
3	3	3	3	3
12	14	13	13	13
1	1	1	1	1
1	1	1	1	1
2	2	2	2	2
3	4	5	5	4
3	3	2	2	2
122	118	111	107	112
3	3	3	2	2
1	3	3	3	3
20	24	24	24	20
6	6	6	6	6
6	6	6	6	6
10	10	10	10	10
5	12	12	12	12
13	13	13	13	13
197	201	195	195	265
1	1	1	1	1
18	14	17	17	17
12	12	12	12	12
0	1	1	3	3
2	2	2	3	3
28	28	27	26	26
413	426	416	415	485

**REQUIRED INFORMATION FOR  
CONTINUING DISCLOSURE UNDERTAKING**

WATER AND SEWERAGE SYSTEM OF DUPAGE COUNTY, ILLINOIS

REQUIRED INFORMATION FOR CONTINUING DISCLOSURE UNDERTAKING

As of and for the Year Ending November 30, 2012

Customers

Total Metered Sewer and Water Customers

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Metered Sewer Customers	34,854	35,152	35,175	35,454	35,661	35,970	35,251	35,348	35,210	35,465
Metered Water Customers	4,457	4,490	4,608	4,626	4,701	3,148	3,163	3,078	3,111	3,174

Top 10 Sewer Customers

January 2012 through December 2012

Customer	Amount Total
Four Lakes Development Multi Unit Housing	\$ 142,191
Lucent Technologies	131,803
Hinsdale Lake Multi Unit Housing	131,366
Aml-Building Multi Unit Housing	119,908
EL-AD Windsor Lakes LLC Multi Unit Housing	100,593
M&M / Mars Inc.	90,631
Stratford Green	75,769
Natural Falls Resort Apts. Multi Unit Housing	74,585
Benedictine University	71,822
MC Property Management, Multi Unit Housing	58,399

Top 10 Water Customers

January 2012 through December 2012

Customer	Amount Total
Hinsdale Lk Multi Unit Housing	\$ 323,428
Stratford Green Multi Unit Housing	184,592
Willow Lke Apts Multi Unit Housing	169,498
Hinsdale Pt. Condo Assn. Multi Unit Housing	122,372
Waterfall Glen Multi Unit Housing	119,756
Champagne Lodge	30,318
River Glen Multi Unit Housing	27,715
Village Oaks Multi Unit Housing	19,284
Arena Development	13,263
Steeple Run Condo Assn. Multi Unit Housing	11,752

Source

Water & Sewerage System of DuPage County, Illinois audited financial report as of and for the Year Ended November 30, 2012

WATER AND SEWERAGE SYSTEM OF DUPAGE COUNTY, ILLINOIS

REQUIRED INFORMATION FOR CONTINUING DISCLOSURE UNDERTAKING (CONT.)

As of and for the Year Ending November 30, 2012

Consumption Data

	Total Gallons Billed (1,000)									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Sewer Billed Consumption	4,400	4,253	4,781	4,209	4,181	3,964	3,877	3,826	3,775	4,192
Water Billed Consumption	545	543	665	552	552	493	499	491	468	514

Rates

Sewer Service Rates  
Effective 1/1/13

Sewer Service Charges per 1,000 gallons	\$ 2.57
Sewer Maintenance Charges per 1,000 gallons	\$ 0.95

The calculation of the 2 month sewer bill for a customer using 8,000 gallons of water per month would be as follows:

Base Charge - Billing	\$ 3.94
Base Charge - Meter Reading	1.86
User Charge	41.12
Sewer Maintenance Charge	15.20
NPDES Fee	<u>0.59</u>
Amount billed to a customer connected to a System maintained Sewer (2 month bill)	<u>\$ 62.71</u>

Water Service Rates  
Effective 1/1/13

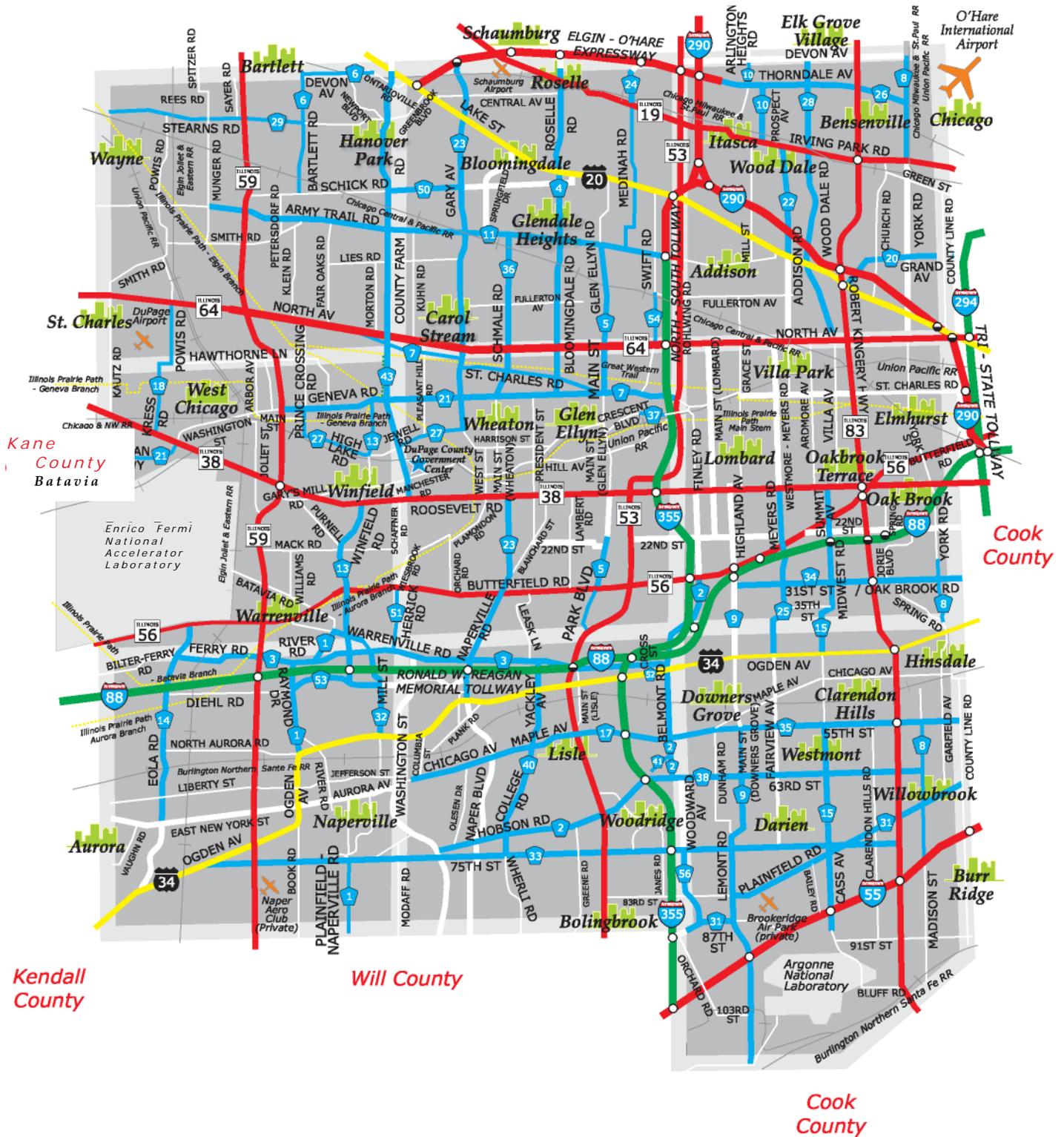
Southeast Regional Water Facility (SERWF)	\$7.95 per 1,000 gallons
North Regional Water Facility (NRWF)	\$5.18 per 1,000 gallons
Steeple Run	\$7.95 per 1,000 gallons
Greene Road	\$7.95 per 1,000 gallons
Glen Ellyn Heights	\$7.95 per 1,000 gallons
York Center	\$7.95 per 1,000 gallons

Source

Water & Sewerage System of DuPage County, Illinois audited financial report as of and for the Year Ended November 30, 2012



# DUPAGE COUNTY, ILLINOIS





DEPARTMENT OF FINANCE  
421 NORTH COUNTY FARM ROAD  
WHEATON, ILLINOIS 60187  
(630) 407-6100