

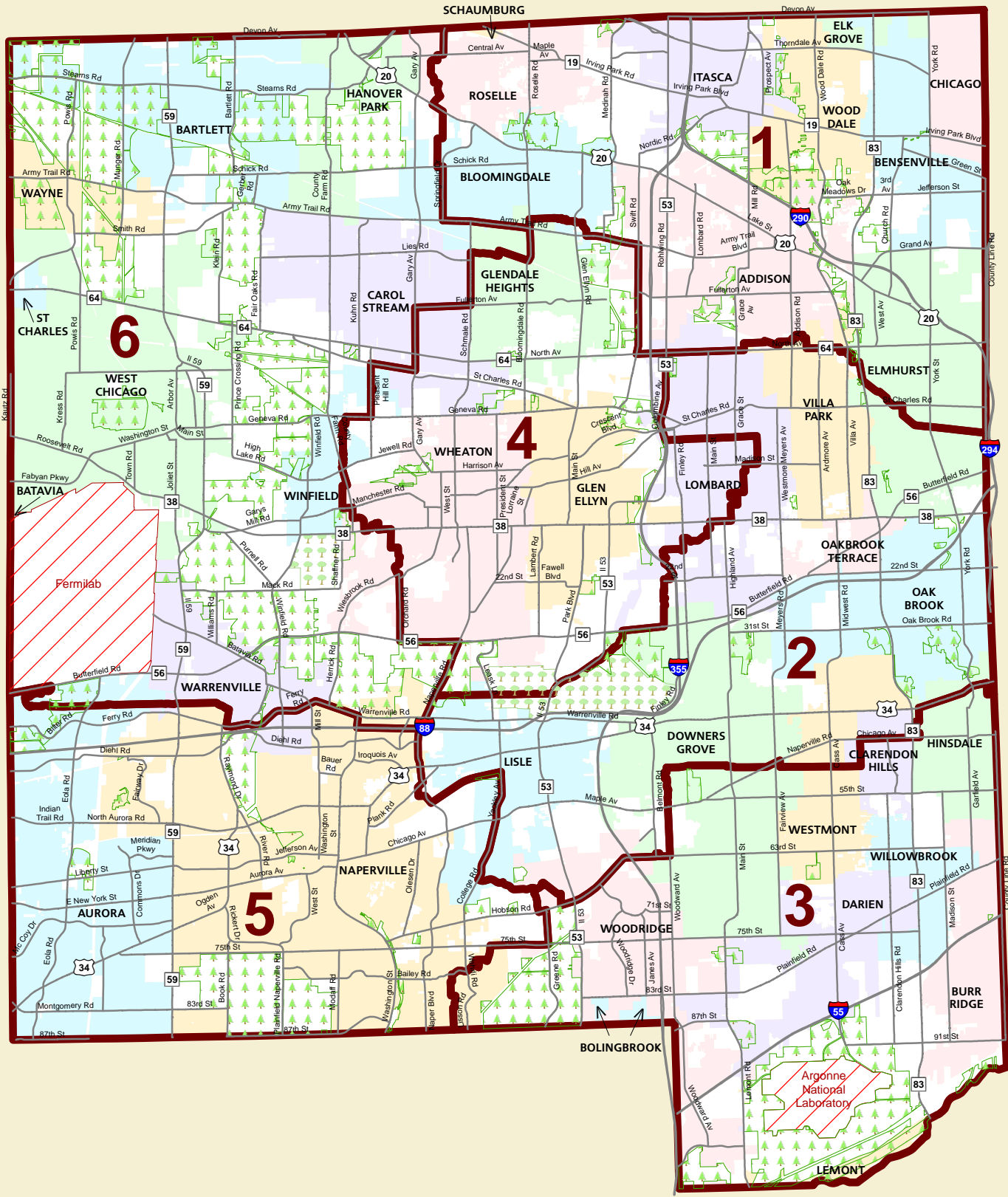
FY2015 COUNTY BOARD MEMBERS BY DISTRICT

<p>DISTRICT #1</p> <p>Paul Fichtner Republican, Elmhurst</p> <p>Donald E. Puchalski Republican, Addison</p> <p>Sam Tornatore Republican, Bloomingdale</p>	<p>DISTRICT #2</p> <p>Elizabeth Chaplin Democrat, Downers Grove</p> <p>Peter P. DiCianni Republican, Elmhurst</p> <p>Sean T. Noonan Republican, Elmhurst</p>
<p>DISTRICT #3</p> <p>John F. Curran Republican, Woodridge</p> <p>Gary Grasso Republican, Burr Ridge</p> <p>Brian J. Krajewski Republican, Downers Grove</p>	<p>DISTRICT #4</p> <p>Grant Eckhoff Republican, Wheaton</p> <p>Amy L. Grant Republican, Wheaton</p> <p>Karyn Romano Republican, Glen Ellyn</p>
<p>DISTRICT #5</p> <p>James D. Healy Republican, Naperville</p> <p>Tonia J. Khouri Republican, Aurora</p> <p>Anthony Michelassi Democrat, Aurora</p>	<p>DISTRICT #6</p> <p>Robert L. Larsen Republican, Warrenville</p> <p>Kevin R. Wiley Republican, West Chicago</p> <p>James F. Zay, Jr. Republican, Carol Stream</p>



2013 County Board Districts

DuPage County, Illinois

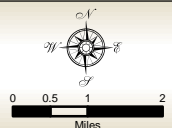


Daniel J. Cronin - DuPage County Board Chairman
 DuPage County Board Members

District 1 Paul Fichtner Donald E. Puchalski Sam Tornatore	District 3 John Curran Gary Grasso Brian J. Krajewski	District 5 James D. Healy Tonia Jane Khouri Tony Michelassi
District 2 Grant Eckhoff Peter P. DiCicci Sean T. Noonan	District 4 Robert L. Larson Amy L. Grant JR McBride	District 6 Elizabeth Chaplin Robert L. Larson James F. Zay Jr.

DUPAGE COUNTY ELECTED OFFICIALS

Robert Berlin, State's Attorney
 Fred Bucholz, Recorder
 Bob Grogan, Auditor
 Owen Henry, Treasurer
 Richard A. Jorgensen, Coroner
 Chris Kachiroubas, Clerk of the Circuit Court
 Gary A. King, County Clerk
 Darlene J. Russett, Superintendent of Schools
 John E. Zaruba, Sheriff

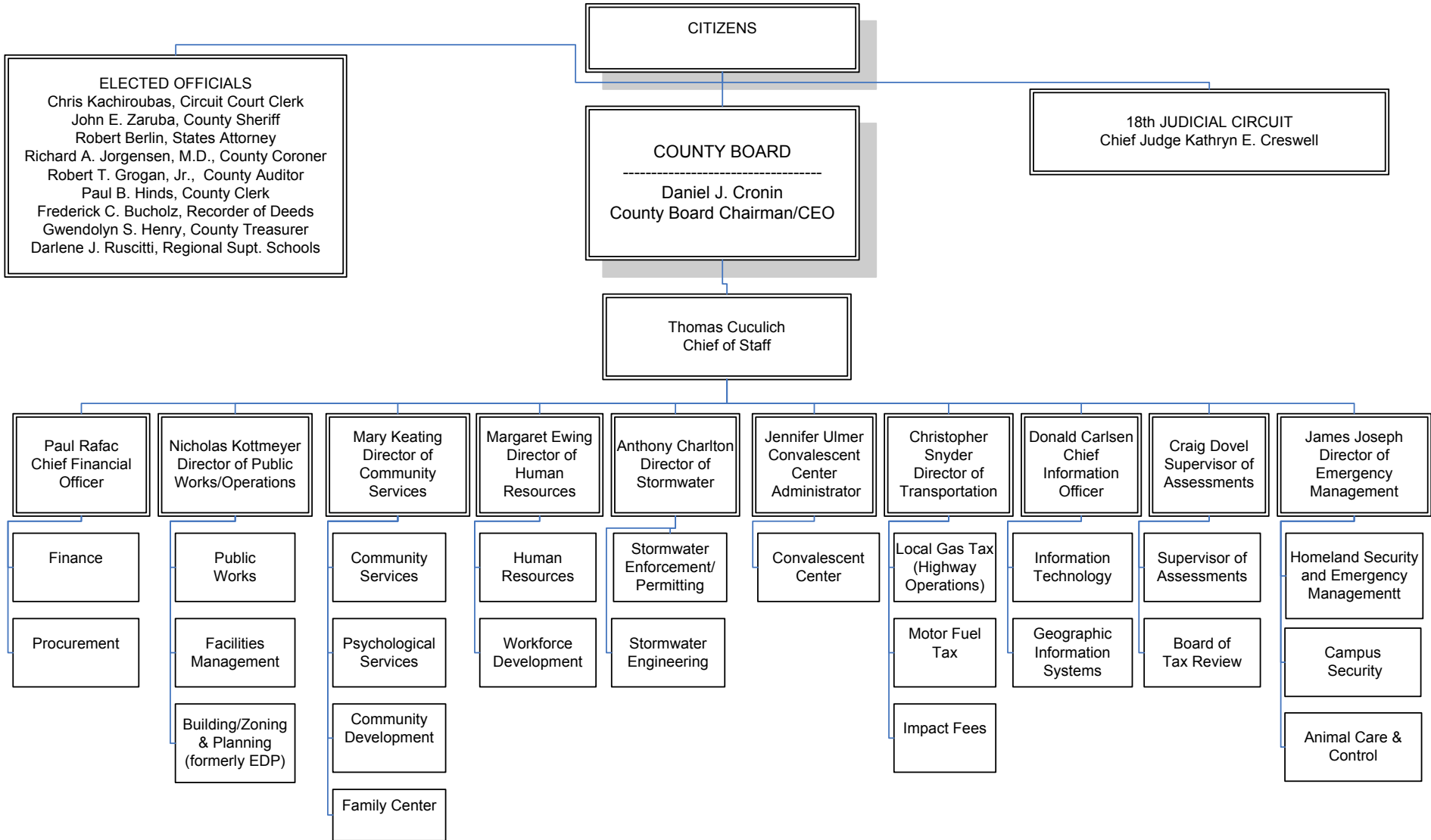


- Roads
- County Board District Boundary
- Private Parks
- Forest Preserves
- Federal Laboratories

Map Prepared by: **DuPage County IT Department GIS Division**
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 Voice: (630) 407-5000
 Website: www.dupageco.org/gis
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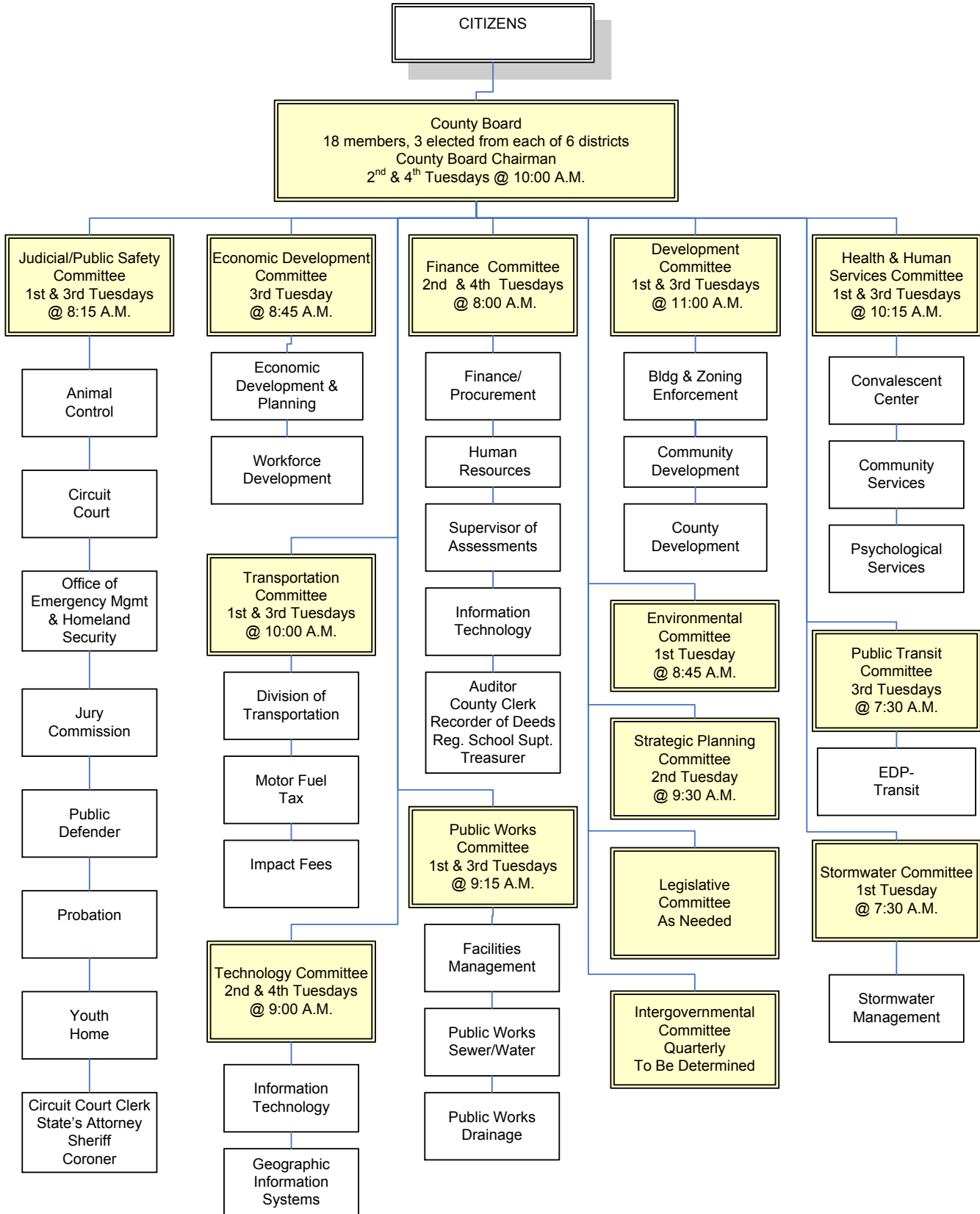
DuPage County, Illinois

Organizational Summary



Departments under County Board report administratively to the County Chairman, who functions as CEO. Departments under County-wide elected officials report administratively to those officials. These include the Sheriff, Coroner, Circuit Court Clerk, States Attorney, Courts, Regional Superintendent of Schools, Recorder of Deeds, Treasurer, Auditor and County Clerk. The Chief Judge controls various court services, probation and juvenile services including Court Administration, Jury Commission, Drug Court/MICAP, Public Defender and Probation.

County Board Committee Structure and Meeting Times



DuPage County Additional Committee Schedules

Here is a list of additional committees and/or boards that have their agendas posted on the County's website. Please visit www.dupageco.org to see dates & times as these committees do not have set schedules.

Ad-Hoc Collective Bargaining Committee
Ad-Hoc Mass Transit Committee
Board of Health
Community Development Commission
CDC Executive Committee
County Fair and Exposition
CSBG Advisory Board
DCACC Advisory Board
DuPage County Plat Committee
DuPage Social Service Association
Election Commission
Emergency Telephone Systems Board
Ethics Commission
Green Government Council
HOME Advisory Group
Inter-Agency Paratransit Coordinating Council
Local Emergency Planning Committee (LEPC)
Public Forums
Real Estate Assessment Task Force
Regional Planning Commission
Sheriff's Merit Commission
Veteran's Assistance Commission Board
Zoning Board of Appeals

There are a number of boards and commissions which have members appointed by the DuPage County Board Chairman. They include, but are not limited to:

Century Hill Street Lighting District
Chicago Metropolitan Agency for Planning (CMAP)
Community Development Commission
Community Services Block Grant Board (CSBG)
Commuter Rail Board – Metra
Downers Grove Sanitary District
DuPage Airport Authority
DuPage Board of Review
DuPage Convention and Visitors Bureau
DuPage County Board of Health
DuPage County Election Commission

DuPage County Additional Committee Schedules

DuPage County Ethics Advisor
DuPage County Ethics Commission
DuPage County Hearing Officer
DuPage County Historical Museum Foundation Board
DuPage County Impact Fee Advisory Committee
DuPage County Investigator General
DuPage County Public Aid Committee
DuPage Expanded Board of Review
DuPage Housing Authority
DuPage Water Commission
DuPage Workforce Board
Emergency Telephone System Board (ETSB)
Fair and Exposition Authority
Fairview Fire Protection District
Fox Valley Park District
Glenbard Fire Protection District
Highland Hills Sanitary District
Lisle-Woodridge Fire Protection District
Naperville Fire Protection District
North Westmont Fire Protection District
Regional Planning Commission
Regional Transportation Authority
Roselle Fire Protection District
Salt Creek Sanitary District
Sheriff's Merit Commission
Suburban Bus Board – Pace
Termination and Suspension Review Board
University of Illinois Cooperative Extension Board
Warrenville Fire Protection District
West Chicago Fire Protection District
West Chicago Mosquito Abatement District
Wheaton Mosquito Abatement District
Wheaton Sanitary District
Yorkfield Fire Protection District
Zoning Board of Appeals

For a complete list of boards and commissions and information on how to be considered for appointment to one of these agencies, please visit <http://www.dupageco.org/CountyBoard/AppointiveBodies.aspx>

Awards

GFOA Distinguished Budget Presentation Award

The Government Finance Officers Associations of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the **County of DuPage, Illinois** for its annual budget for the fiscal year beginning **December 1, 2013**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This is the tenth consecutive year the County has been presented with this award. DuPage County is one of only five counties in Illinois to receive this award.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Associations 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, 2013. This was the twenty-eighth consecutive year that the County 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. The County believes that the current comprehensive annual financial report continues to meet the Certificate of Achievement Programs' requirements and have submitted it to the GFOA to determine its eligibility for another certificate.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of DuPage
Illinois**

For the Fiscal Year Beginning

December 1, 2013

Executive Director

Budgetary Control

The County's budget process is governed by Illinois Compiled Statutes and DuPage County Board Rules. Annual budget ordinances governing appropriations, property tax levies, and interfund transfers are passed by the County Board prior to the beginning of the new fiscal year. Budgetary control is exercised at the account level to insure that actual expenditures and outstanding encumbrances do not exceed available budget amounts. The County Board reviews and approves the budget's detailed accounts. The detailed budget by object is available on the County's website at www.dupageco.org. Illinois Compiled Statutes require that any revisions (i.e., budget transfers, additional appropriations) to the original appropriations be adopted by a two-thirds majority of the County Board. The annual budget adopted and all appropriations made therein, terminates with the close of the fiscal year. However, any remaining balances are available for approximately 90 days after the close of the fiscal year for the payment of obligations incurred prior to the close of the fiscal year.

Appropriations of governmental funds are encumbered upon the issuance of purchase orders, contracts, or other forms of legal commitments. Outstanding orders for goods and services that have not been received are accounted for as a committed fund balance for a specific purpose. The encumbrance system assures that any amount over existing commitments can only be paid with available unobligated funds in the corresponding line item. If this is not possible, a budget transfer must be processed or appropriation increased.

Timely financial information related to budget and cost control is provided to all department directors and elected officials by means of a daily report generated daily via the County's ERP system. The Statement of Revenues & Expenditures and the bi-weekly list of vendor payments is also made available on the County intranet. Additional financial information is available via inquiries within the ERP system. General Fund presentations and other reports are available on both the County Auditor's and Finance Department's websites.

Budget Process & Calendar

In May 2014, the County Board approved the budget calendar for the FY2015 budget. The budget calendar is posted on the County's website, along with the creation of a special web page for the public to be able to track the budget process.

**DUPAGE COUNTY, ILLINOIS
FY 2015 PROPOSED GENERAL BUDGET CALENDAR**

May 27, 2014	Resolution adopting Financial and Budget Policies and General Budget Calendar. FY 2015 budget page and link created on the website, budget calendar posted with copies available to the public. County Board receives FY 2015 budget instructions.
May 28 & 29, 2014	Budget Kick-off meetings with County-wide Elected Officials and Department Heads. Discuss budget instructions and parameters; distribute budget submission instructions, deadlines, etc.
June 1 – Aug 8, 2014	<p>Elected Official and Department Heads prepare budgets and supporting materials, which are submitted to the Finance Department no later than Friday, June 27th.</p> <p>Finance Department presents FY 2014 preliminary revenue and expenditure estimates and FY 2015 initial outlook.</p> <p>FY 2015 Budget Survey is placed on the website.</p> <p>Committees hold budget meetings, as appropriate, with County-wide Elected Officials and Department Heads, to develop and approve budget recommendations to the County Board Chairman. Such meetings are open to the public for comment and input. Upon completion of appropriate committee review and approval, departments and Elected Officials submit any revisions to their budget materials to the Finance Department no later than August 8th.</p>
June 30 – Sept. 9, 2014	<p>Finance Department meets with County-wide Elected Officials and Department Heads to go over their budget requests, compiles and reviews department requests and other submission information; develops spending and revenue estimates, budget scenarios, and options for review. Additional input from committees may be included in budget review.</p> <p>The County Board Chairman's budget recommendation is developed and budget materials are created.</p>
Sept. 9, 2014	County Board Chairman presents his FY 2015 budget to the County Board on Tuesday, September 9 th . Publish detailed calendar for remaining process including public hearing dates (TBD). Chairman's budget recommendation book distributed and published on Website.
Sept. 9 – Oct. 17, 2014	County Chairman and Finance Committee Chairman hold public hearings county-wide. Public hearings will present information on proposed operating budget and capital improvement plan. Parent Committees review budget recommendations (dates TBD).
Oct. 28, 2014	Finance Committee passes proposed final budget and financial plan, including headcount and health insurance.
Oct. 28 – Nov. 18, 2014	Proposed final budget published and filed with County Clerk at least 15 days prior to passage (on or before November 10 th). Truth in Taxation hearing, if required. Public hearings are held on proposed final budget.
Nov. 25, 2014	The County Board approves the annual budget. November 30 is the end of the current Fiscal Year.
Dec. 1, 2014	New Fiscal Year Begins.

Public Hearings

Public hearings for the FY2015 Chairman's recommended budget were held on Tuesday, September 23rd at the Village Hall in Roselle, Illinois and on Tuesday, October 8th, in Village Hall in Lombard, Illinois.

County Accounting Structure

The County's finances are identified by funds, depending on the nature and legal use of fund source, for both accounting and budgeting purposes. For both purposes, funds are segregated into three main fund types: governmental, proprietary and fiduciary. The chart on the following page illustrates the County's fund structure.

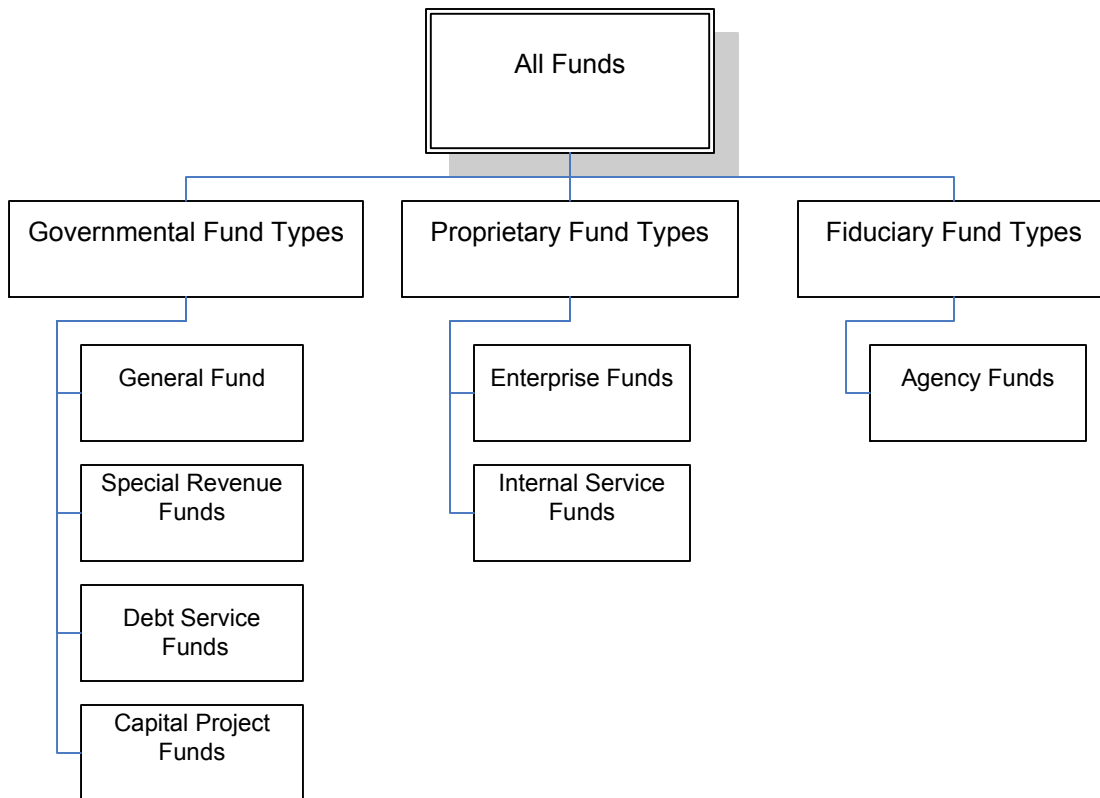
Basis of Budgeting

The County's budget is developed on a cash basis, due primarily to income being recognized once received. The County recognizes transactions or events when related cash amounts are received or disbursed. However, estimated modified accrued expenses, as it impacts availability of resources for appropriations are taken into account in budget development. This is done by limiting appropriations to estimated cash revenues. Budget appropriations and interfund transfers are set to estimated fiscal year cash receipts. Final reconciliation of accrued expenses takes place in the spring, once the prior year is closed.

Financial Policies

DuPage County Board approved financial policy guidelines are utilized in developing the annual budget. The policy document is included in the pages that follow. In accordance with guidelines, the financial policies are reviewed and approved by the County Board each spring.

DuPage County Fund Structure



Governmental Funds – Most of the County’s basic services are included in governmental funds. The General Fund is the main operating fund of the county and the largest of the governmental funds. Fund income is comprised of various sources for non-dedicated purposes. Other major governmental funds include the Health Department Fund, Local Gasoline Tax Fund, Convalescent Center Fund and the 2010 G.O. Alternate Revenue Bond Project Fund. Remaining governmental funds, which include special revenue funds, debt services funds and capital project funds, are considered non-major governmental funds.

Proprietary Funds – Proprietary funds consist of enterprise funds and internal services funds. These funds account for operations that are conducted in a manner similar to private business in which costs are charged as a user fee. The County’s Water and Sewerage System Fund is an enterprise fund. The internal service funds are used to account for the provision of general/auto liability, malpractice, and workers’ compensation insurance as well as health insurance for employees and retirees. For budgetary purposes, the employee medical insurance is included in the General Fund, the Water and Sewerage System and the Tort Liability funds are treated as Special Revenue Funds.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The County’s fiduciary funds consist of agency funds, which are used to account for monies received, held and disbursed, as required by statute. These funds are not appropriated and are not included in the County’s budget documents.

Fund Descriptions

General Fund

The General Fund is DuPage County's chief operating fund. It is the primary funding source for elected officials and County support functions, covering basic governmental activities such as public safety, legal and judicial operations, community and human services, county administration, property assessment and tax collections. Approximately 65% of County staff is funded by the General Fund.

The fund is funded primarily by general, unassigned revenue streams such as sales tax, income tax, various undesignated charges and fees and the General Fund portion of the property tax levy.

Special Revenue Funds Described

Special Revenue funded programs are restricted by dedicated purpose revenues. For instance motor fuel and gas taxes are generally restricted to transportation related purposes.

Budgeted Funds Only

Illinois Municipal Retirement (I.M.R.F.) - 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.

Tort Liability Insurance - This fund is used to account for revenues restricted for the payment of worker's compensation and liability insurance related items.

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.

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

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

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.

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

Recorder Rental Housing Support Program Fund – This fund is used to account for the revenue and related expenditures of a Rental 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.

Tax Sale Automation - This fund is used by the Treasurer to account for a special fee assessed on the purchase of property sold for delinquent taxes. This fee is restricted for use to costs related to either the automation of property tax collections and/or delinquent property tax sales.

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

County Cash Bond Account - This fund is used to account for performance bonds, required by the County, for stormwater and building purposes. These bond amounts are then held by the County until required work is completed. Beginning in FY2014, performance bonds are receipted into a liability account and refunded out of the liability account once work is completed. If the bond is forfeited, the money is recognized as revenue and the liability is reduced. This fund is included with the General Fund for auditing purposes per GASB 54.

Convalescent Center - This fund is used to account for the financing, operations, administration and maintenance of the County's Convalescent Center. Beginning in fiscal year 2011, the Convalescent Center is no longer treated as an enterprise fund, but rather a special revenue fund for both budgeting and financial reporting purposes.

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

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 the County Sheriff for medical costs incurred on behalf of inmates housed in the County Jail.

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.

Sheriff's Police Vehicle Fund – 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.

Sheriff Basic Correctional Officer Training Fund – This fund is used to account for expenditures and related reimbursement to the County for hosting the University of Illinois Basic Correctional Office (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.

Coroner Fee Fund – This fund is used to account for monies received from the State for sale of death certificates. Expenditures are for operational and capital associated with the Coroner's Office. In 2010, statutory changes were made in addition to increasing certain fees for the Coroner's Office that require the fees to be receipted in a fund separate from the General Fund of the County.

OEM Community Education & Volunteer Outreach Fund – This fund is used to account for revenue and related expenditures for the Office of Homeland Security and Emergency Management's (OHSEM) 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.

Emergency Deployment Reimbursement Fund – 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.

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.

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

Court Document Storage - This fund is used to account for the receipt 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.

Circuit Court Clerk Electronic Citation Fund – This fund is used to account for the fees associated with electronic citation collections. These fees are to be used to perform the duties required to establish and maintain electronic citations.

Neutral Site Custody Exchange - This fund is used to account for the receipt 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 place for parents to exchange children for court ordered visitations.

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

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.

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.

Youth Home - This fund is used to account for the costs associated with the County's Juvenile Detention Program which provides secure detention services for juveniles in Kane County's regional detention facility.

State's Attorney Records Automation Fund – This fund is used to account for revenues and expenditures for hardware, software, research and development costs and personnel related to establishing and maintaining an automated records system.

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

Highway Motor Fuel Tax (Department of Transportation) - 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.

Township Project Reimbursement - This fund is used to account for expenditures related to township road projects completed by the County. The County is fully reimbursed for the cost of the project by the townships.

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.

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

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.

Enterprise Funds

An enterprise fund is established to account for activities that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where the governing body has decided that periodic determination of net income is appropriate for accountability purposes.

Public Works - 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.

Capital Project Funds Described

These funds are established to account for and report financial resources that are restricted or committed to fund capital projects, including the acquisition or construction of capital facilities or other capital assets. Only budgeted funds are shown here.

Bond Funded Capital Projects

2010 G.O. Alternate Revenue Bond Project Fund – This fund was established to account for all resources received and used for transportation, County campus infrastructure and information technology improvements. Also referred to as the RZ (Recovery Zone) Bond Fund.

County Funded Capital Projects (funding source other than bonds)

County Infrastructure Fund – This fund is used to account for infrastructure projects for Transportation, Drainage, Facilities Management, Information Technology and the Convalescent Center.

Highway Impact Fees (Department of Transportation) - 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.

Debt Service Funds Described

These funds are established to account for financial resources to be used for the payment of principal, interest and agency fees on bonds issued by the County.

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 (SSA) Bonds used to finance water and sewer projects. These bonds are payable solely from a special service area tax on all taxable property within the boundaries of the SSA. Such taxes, although limited to property in the SSA, are unlimited as to rate and amount and such taxes are in addition to any other taxes levied against property within the SSA.

1993 G.O. Alternate Revenue Jail Project Bonds

This fund is used to account for the accumulation of pledged revenues, and the payment of principal, interest, and related costs associated with the 1993 G.O. Alternate Revenue Jail Project Bonds. These bonds are general

obligation alternate revenue bonds and are paid for with pledge of sales taxes and any other lawfully available funds of the County. These bonds were issued to advance refund the 1991 General Obligation Alternate Revenue Jail Project Bonds.

1993 G.O. Alternate Revenue Source Stormwater Project Bonds

This fund is used to account for the accumulation of pledged revenues, and the payment of principal, interest, and related costs associated with the 1993 G.O. Alternate Revenue Stormwater Project Bonds. These bonds are general obligation alternate revenue bonds and are paid for with pledge of stormwater taxes, sales taxes, and any other lawfully available funds of the County. These bonds were issued to advance refund the 1991 General Obligation Alternate Revenue Stormwater Project Bonds.

2005 G.O. Alternate Revenue Drainage Project Bonds

This fund is used to account for the accumulation of pledged revenues, and the payment of principal, interest, and related costs associated with the 2005 G.O. Alternate Revenue Drainage Project Bonds. These bonds are general obligation alternate revenue bonds and are paid for with pledge of sales taxes and any other lawfully available funds of the County. These bonds were issued to advance refund a portion of the 2001 General Obligation Alternate Revenue Drainage Project Bonds.

2005 Transportation Revenue Refunding Bonds

This fund is used to account for the accumulation of pledged revenues, and the payment of principal, interest, and related costs associated with the 2005 Transportation Revenue Refunding Bonds. These bonds are revenue bonds and are paid for with pledge of Motor Fuel Taxes from the State of Illinois. These bonds were issued to refund a portion of the 2001 Motor Fuel Tax Revenue Bonds.

2006 G.O. Alternate Revenue Stormwater Project Bonds

This fund is used to account for the accumulation of pledged revenues, and the payment of principal, interest, and related costs associated with the 2006 G.O. Alternate Revenue Stormwater Project Bonds. These bonds are general obligation alternate revenue bonds and are paid for with pledge of Stormwater taxes and any other lawfully available funds of the County. These bonds were issued to advance refund a portion of the 2001 General Obligation Alternate Revenue Stormwater Project Bonds.

2006 G.O. Limited Tax Courthouse Project Bonds

This fund is used to account for the accumulation of real estate taxes, and the payment of principal, interest, and related costs associated with the 2006 Courthouse Project Bonds. These bonds are limited tax general obligation bonds and are paid for with ad valorem taxes levied against all taxable property in the County. These bonds were issued to advance

refund all of the remaining 2001 G.O. Limited Tax Courthouse Project Bonds.

2008 Water & Sewer Project Bonds

This fund is used to account for the accumulation of revenues, and the payment of principal, interest and related costs associated with the 2008 Water & Sewer Project Bonds. These bonds are paid from revenues held or collected from ownership and operation of the water and sewage system. These revenues are periodically transferred to the debt service funds for annual debt service payments. This activity is accounted and budgeted for in the County's Public Works Department which is an enterprise fund of the County.

2010 G.O. Alternate Revenue Source Bonds

This fund is used to account for the accumulation of pledged revenues, and the payment of principal, interest, and related costs associated with the 2010 G.O. Alternate Revenue Series Project Bonds. These bonds are general obligation alternate revenue bonds and are paid for with pledge of sales taxes, and any other lawfully available funds of the County. This fund may also be referred to as RZ (Recovery Zone) debt service.

2011 G.O. Refunding Alternate Revenue Source Bonds

This fund is used to account for the accumulation of pledged revenues, and the payment of principal, interest and related costs associated with the 2011 G.O. Refunding Alternate Revenue Source Bonds. These bonds are general obligation alternate revenue source bonds and are paid for by a pledge of sales taxes and any other lawfully available funds of the County. These bonds were issued to currently refund the remaining portion of the 2001 G.O. Alternate Revenue Source Drainage Project Bonds.

2012 Water and Sewerage System Revenue Bonds

This fund is used to account for the accumulation of pledged revenues, and the payment of principal, interest and related costs associated with the 2012 Water and Sewerage System Revenue Bonds. The proceeds of this issue were used to liquidate a variable-rate debt owed to the DuPage County Water Commission and reduce the payment term from twelve to ten years. The bonds are revenue bonds and are paid for by revenues held or collected from the County's water and sewage system. This activity is accounted and budgeted for in the County's Public Works Department which is an enterprise fund of the County.