

## **DU PAGE COUNTY, ILLINOIS**

### **ENTERPRISE FUNDS**

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

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

SCHEDULE OF REVENUES AND EXPENSES - BUDGET AND ACTUAL  
 PROPRIETARY FUND TYPES - ENTERPRISE FUNDS

Year Ended November 30, 2008

With comparative totals for the year ended November 30, 2007

	Final Budget	2008 Actual	Variance with Budget Positive (Negative)	2007 Actual
<b>CONVALESCENT CENTER</b>				
<b>Revenues</b>				
Patient care and other	\$ 36,692,009	32,766,353	(3,925,656)	34,169,487
<b>Expenses</b>				
Personnel services	21,980,781	22,192,153	(211,372)	22,120,807
Commodities	5,012,309	4,510,691	501,618	4,919,599
Contractual services	2,944,936	4,928,919	(1,983,983)	4,881,817
Capital outlays	63,585		63,585	
Depreciation		1,268,247	(1,268,247)	1,413,511
Total expenses	30,001,611	32,900,010	(2,898,399)	33,335,734
Operating income (loss)	6,690,398	(133,657)	(6,824,055)	833,753
<b>Nonoperating revenues (expenses)</b>				
Investment income	25,000	47,381	22,381	44,388
Interest expense				(463)
Loss on disposal of equipment				(1,864)
Total nonoperating revenues (expenses)	25,000	47,381	22,381	42,061
Income (loss) before contributions and transfers	\$ 6,715,398	(86,276)	(6,801,674)	875,814

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

Year Ended November 30, 2008

With comparative totals for the year ended November 30, 2007

	Final Budget	2008 Actual	Variance with Budget Positive (Negative)	2007 Actual
<b>WATER AND SEWERAGE SYSTEM</b>				
<b>Revenues</b>				
Sewer service				
User charges	\$ 9,500,000	13,530,611	4,030,611	7,245,393
Sewer maintenance	866,000	832,342	(33,658)	872,111
Administrative fees	550,000	550,943	943	380,339
Penalties	130,000	147,837	17,837	128,117
Miscellaneous income	1,175,000	1,499,588	324,588	1,424,566
Connection charges	1,350,000		(1,350,000)	153,082
Water service	2,760,000		(2,760,000)	5,541,098
Total revenues	16,331,000	16,561,321	230,321	15,744,706
<b>Expenses</b>				
Personnel services	6,953,552	6,579,578	373,974	6,974,612
Commodities	1,954,600	1,432,042	522,558	1,339,312
Contractual services	10,359,118	8,552,069	1,807,049	6,782,608
Capital outlays	9,005,338		9,005,338	
Debt service	3,258,138		3,258,138	
Depreciation		3,255,512	(3,255,512)	3,781,957
Total expenses	31,530,746	19,819,201	11,711,545	18,878,489
Operating income (loss)	(15,199,746)	(3,257,880)	11,941,866	(3,133,783)
<b>Nonoperating revenues (expenses)</b>				
Investment income		296,373	296,373	547,565
User charges for debt service				2,288,028
Connection charges interest recovery	580,000	1,003,906	423,906	352,985
Interest expense		(472,944)	(472,944)	(353,455)
Amortization of bond discount and expense		(294,721)	(294,721)	(67,543)
Fiscal agent fees		(650)	(650)	(2,837)
Gain (Loss) on disposal of assets		12,000	12,000	(217,749)
Total nonoperating revenues (expenses)	580,000	543,964	(36,036)	2,546,994
Income (loss) before contributions	\$(14,619,746)	(2,713,916)	11,905,830	(586,789)