

COMPREHENSIVE ANNUAL FINANCIAL REPORT



DuPage County, Illinois

For the Fiscal Year Ended November 30, 2004

Submitted by:

*Frederic Backfield
Chief Financial Officer*

DUPAGE COUNTY, ILLINOIS

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
NOVEMBER 30, 2004**

Prepared by Finance Department

Frederic Backfield, Chief Financial Officer



Introductory Section

DUPAGE COUNTY, ILLINOIS

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Letter of Transmittal



DuPage County
ROBERT J. SCHILLERSTROM
COUNTY BOARD CHAIRMAN

FINANCE DEPARTMENT

CHIEF FINANCIAL OFFICER (630) 407-6100 FAX (630) 407-6102	PURCHASING (630) 407-6200 FAX (630) 407-6201	ACCOUNTS PAYABLE (630) 407-6130	REVENUE (630) 407-6160	BUDGET & COSTS (630) 407-6120	GRANTS (630) 407-6140
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May 18, 2005

Chairman Robert J. Schillerstrom 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, 2004 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 conform with generally accepted accounting principals (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 thorough understanding of the County's financial activities.

Management is responsible to establish and maintain accounting and other internal controls to comply with applicable laws and County policies, to safeguard assets, and to properly record and document financial transactions in order to provide reliable information for the preparation of the County's financial statement in accordance with GAAP. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement.

Wolf & Company LLP has concluded, based upon its audit, that there is a reasonable basis for rendering an unqualified opinion that the County's financial statements for the fiscal year ended November 30, 2004 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first element of the financial section of this report.

The CAFR for fiscal year 2004 incorporates the DuPage Airport Authority and the DuPage County Emergency Telephone System Board, which are both discretely presented component units as required by GASB Statement No.14. The DuPage County Health Department is included as a unit of the County. The Health Department General Fund is considered a major governmental fund of the County. The Health Department also includes one non-major governmental fund-type and capital assets.

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 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 the City of Wheaton.

The County Board is the legislative and policy-making body of the County. There are nineteen County Board members. A County Board Chairman is elected at large. The remaining Board members are elected by district, three members to each of six districts. Robert J. Schillerstrom was elected to a second four-year term as Chairman in 2002. In addition, there are nine elected officials: Auditor, Circuit Court Clerk, Coroner, County Clerk, Recorder, Regional Superintendent of Schools, Sheriff, State's Attorney and Treasurer.

The County provides a broad range of 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 annual budget and tax levy 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 payments. Fiscal control is exercised at the line item level to ensure that disbursements plus outstanding encumbrances do not exceed available budgeted amounts. Transfers between appropriations or between departments within any fund require approval by the County Board. 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 required supplementary information section of the financial statements.

THE DUPAGE COUNTY ECONOMY

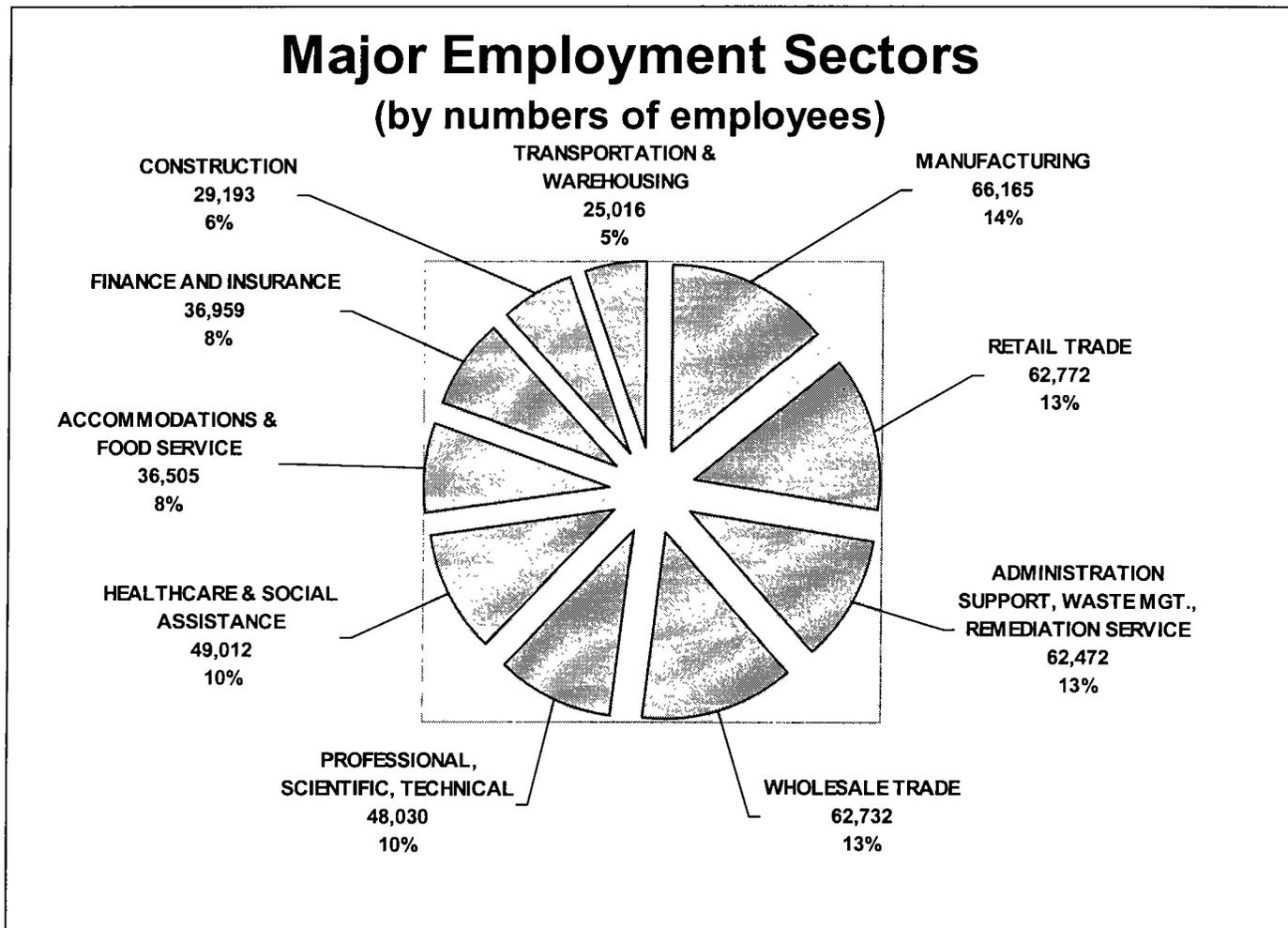
DuPage County enjoys a healthy economic climate and an unemployment rate well below the state and national averages. Covering 332.1 square miles and neighboring Chicago, DuPage is at the hub of the nation's mail, air, freight, and trucking systems. The County plays a critical role in maintaining a large, efficient transportation system and infrastructure which includes six major expressways and three major commuter rail lines. DuPage County Airport is Illinois' third busiest and O'Hare International is on the County's northeastern border.

The County has a highly skilled employment pool, reflecting the educational commitment of its residents. Over forty-five percent of DuPage's population has a college or professional degree, compared to the twenty-eight percent statewide average. High school graduation rates are ninety-three percent while the statewide average is eighty-five percent. School test scores consistently rank above the state average, and school operating expenditures per child exceed the state average. Fourteen private or public colleges are located in DuPage County.

The County has a very diverse economic base, comprised of construction and manufacturing, wholesale, and retail trade, various service sectors, and research. 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 605,000 jobs. 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.

DuPage County is the second most populous county in Illinois at just over 935,450 persons. The County's population has grown 20 percent in 15 years. Despite its population size and growth, unemployment in the County remains relatively low. The County's March 2005 unemployment rate was 4.7 percent, compared to 5.6 percent for the State and 5.2 percent nationwide. For 2004, unemployment in DuPage was 4.9 percent while Illinois was at 6.2 percent and the U.S. was at 5.5 percent.

Major employment sectors for the County by industry and number of employees are as follows:



DU PAGE COUNTY GOVERNMENT INITIATIVES

During fiscal year 2004, the County implemented a series of organizational, policy, and procedural changes to enhance management efficiency and capability, decision-making, and public accountability.

Fiscal year 2004 marked the first full year under an executive organizational structure, which replaced the previous administrator management model. Within the new structure, department heads report directly to the County Chairman, who serves as chief executive officer, in order to promote direct communications and to facilitate decision-making. During the year, DuPage County issued an ethics ordinance and instituted an ethics commission with investigative powers. The County also developed a new procurement ordinance, which went into effect at the beginning of fiscal year 2005. The County remains proactive in maintaining the highest standards of public service in meeting its residents' needs.

The County fiscal year 2004 budget successfully met the challenges of recessionary effects, which began to impact the state and region in the aftermath of 9/11. A non-deficitting, cash-balanced budget predicated on conservative revenue estimates was proposed and passed. As a result, General Fund appropriations were reduced to their lowest levels in at least five years. Expenditure control mechanisms included workforce reductions, outsourcing of certain support functions, as well as general reductions. Nevertheless, the County maintained strong commitments to essential services,

particularly public health and safety. Health services were maintained or expanded. Law enforcement staffing levels were maintained, while funding for the Office of Homeland Security and Emergency Management was significantly expanded. DuPage has emerged as a regional leader in homeland security and emergency management planning, and serves as a regional warning center and a conduit of Federal and state assistance to area municipalities.

The Department of Economic Development and Planning underscores the County's commitment to a favorable business climate in DuPage. Even in the midst of adverse budgetary conditions, additional monies were allocated for public/private partnerships to improve job training and attract new business.

Planning continues for improvements to associated transportation corridors for the O'Hare International Airport expansion.

INVESTMENT MANAGEMENT

The County Treasurer follows current trends in cash and investment management in order 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. An attempt to match investments with anticipated cash flow requirements is desired. By policy, no securities are held that will mature more than one year from the date of purchase.

SELF-INSURANCE

DuPage County is self-insured for general liability, automobile liability, and workers' compensation which is accounted for as an internal service fund. The County also maintains premium based policies for property 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.

GFOA CERTIFICATE OF ACHIEVEMENT

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, 2003. This was the 17th 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 valid for a period of one year only. 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.

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. Also contributing essential parts of the CAFR are Financial Services Administrator Jan Marchese, Assistant Financial Services Administrator Stefan Hanus, Assistant Financial Services Administrator Lorrie Kovac, Administrative Assistant Connie Tipitino and Financial Analyst Kusum Sethi.

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

Appreciation is also 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, 2003

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.



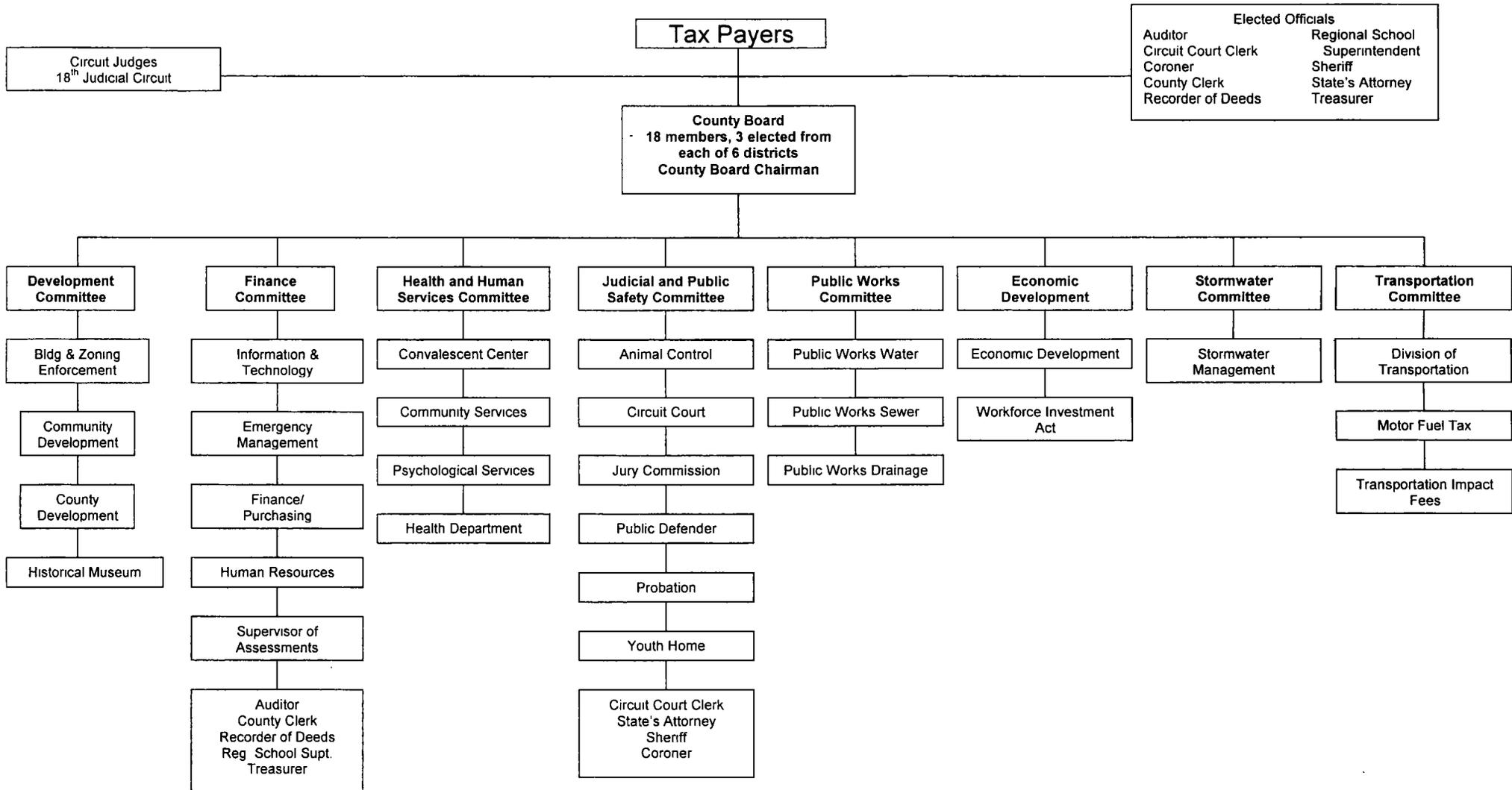
Nancy L. Zjelle

President

Jeffrey R. Emery

Executive Director

DuPage County, Illinois



DU PAGE COUNTY, ILLINOIS
ELECTED OFFICIALS
YEAR ENDED NOVEMBER 30, 2004

COUNTY BOARD MEMBERS

ROBERT J. SCHILLERSTROM, CHAIRMAN

DISTRICT 1

CAMPUZANO, YOLANDA
JENISH, ROGER A.
MAIO, WILLIAM J., JR.

DISTRICT 2

O'SHEA, PATRICK J.
SHEEHAN, BRIEN J.
STONE, IRENE

DISTRICT 3

BENNINGTON, THOMAS F., JR.
GILGIS, KYLE A.
McMAHON, MICHAEL F.

DISTRICT 4

ECKHOFF, GRANT
NOEL, JOHN E.
OLSON, DEBRA L.

DISTRICT 5

HEALY, JAMES D.
HEAP, ROBERT A.
SCHROEDER, ROBERT W.

DISTRICT 6

KURZAWA, LINDA A.
RION, PAMELA H.
ZAY, JAMES F., JR.

OTHER ELECTED OFFICIALS

SHERIFF
CLERK OF CIRCUIT COURT
COUNTY CLERK
RECORDER
COUNTY TREASURER
COUNTY AUDITOR
STATE'S ATTORNEY
REGIONAL SUPERINTENDENT
OF SCHOOLS
CORONER

JOHN E. ZARUBA
JOEL A. KAGANN
GARY A. KING
J. P. "RICK" CARNEY
JOHN LOTUS NOVAK
JAMES W. RASINS
JOSEPH E. BIRKETT

DARLENE J. RUSCITTI
RICHARD H. BALLINGER



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, and the aggregate remaining fund information for DuPage County, Illinois (the "County"), as of and for the year ended November 30, 2004 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 DuPage County Health Department, which statements reflect 2.2% of the assets and 14.7% of the revenues of the County's governmental activities. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinions, insofar as they relate to data included for the DuPage County Health Department, is based solely on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and 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 State, 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 provides a reasonable basis for our opinion.

In our opinion, based on our audit and the reports 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 at November 30, 2004, and the respective changes in financial position and the cash flows, where applicable, thereof, and the respective budgetary comparison for the General, Local Gasoline Tax and Health Department 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 a report dated April 22, 2005 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming opinions on the basic financial statements taken as a whole. The accompanying information identified in the table of contents as combining and individual financial statements, schedules and supplemental information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Management's Discussion and Analysis and the Required Supplementary Information, as listed in the table of contents, is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

The information identified in the table of contents as the introductory and statistical sections is presented for purposes of additional analysis and is not a required part of the basic financial statements of DuPage County, Illinois. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

Wolf & Company, LLP

Oak Brook, Illinois
April 22, 2005





Management's Discussion & Analysis

DuPage County, Illinois

Fiscal Year 2004

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis – for State and Local Governments (GASB No. 34), which established new requirements and a new reporting model for the annual financial reports of governments. The objective of the MD&A section is to enhance the understandability and usefulness of the basic financial statements. The MD&A should be read as an addendum to other information presented in the CAFR such as the Notes to the Financial Statements and the Letter of Transmittal. Amounts stated within the MD&A narrative are rounded to the nearest million or thousand, as appropriate, to facilitate reading.

The fiscal year 2004 CAFR incorporates the DuPage Airport Authority and the DuPage County Emergency Telephone System Board as discretely presented component units per GASB Statement No. 14. The DuPage County Health Department is included as a unit of the County. The Health Department General Fund is considered a major governmental fund of the County. The Health Department also includes one non-major governmental fund and capital assets.

Condensed financial statements shown in the MD&A are presented for the primary government only, and exclude component units. Therefore, the primary government referred to in the MD&A statements for Governmental activities is comprised of the County and Health Department funds. The primary government referred to in the MD&A statements for Business-type activities comprises the Convalescent Center and Water and Sewerage System funds.

MAJOR ISSUES IMPACTING FINANCIAL STATEMENTS

- Fiscal year 2004 General Fund budget appropriations were reduced significantly from prior year levels, as the County dealt aggressively with recessionary pressures. The budget was built on conservative revenue estimates and designed to be cash-balanced. Resulting General Fund appropriations were 22 percent below fiscal year 2003 levels. Combined expenditures and net transfers were nearly 16 percent below fiscal year 2003, and the County achieved a \$4.9 million increase in its General Fund balance, reversing a negative trend.
- An employee buyout initiative during fiscal year 2003 resulted in \$7.3 million of one-time fiscal year costs. However, fiscal year 2004 impact was generally offset by increased transfers for pension fund and debt service requirements.

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 below for the current and preceding fiscal years.

The Statement of Activities (statement A-2) presents information showing how the County's net assets changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of this statement is to show the relationship between the County's distinct activities or functions, and revenues provided by the County's taxpayers. A condensed version of this statement for Governmental and Business-type activities is presented below for the current and preceding fiscal years.

Both government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). Governmental activities of the County include general government, health and public safety, highways, streets and bridges, public services, judicial, conservation and recreation, public works, and educational services. Business-type activities of the County include the operations of water and sewer services and an extended care facility (Convalescent Center).

FUND FINANCIAL STATEMENTS

The fund financial statements provide detailed information about significant funds available for appropriation. Fund accounting ensures compliance with finance-related legal requirements. The County has the following three types of funds:

Governmental Funds – Most of the County's basic services are included in governmental funds. The fund statement focuses on (1) cash and financial assets that can readily be converted to cash flow and (2) the balances remaining at year-end that are available for spending. The governmental funds financial statements provide a detailed short-term view. The General Fund is the main operating account of the County and the largest of the governmental funds. Fund income is comprised of various sources for non-dedicated purposes. Other major governmental funds include the Health Department Fund and Local Gasoline Tax Fund. Remaining governmental funds, which include special revenue funds, debt service funds and capital projects funds, are considered non-major governmental funds.

Proprietary Funds – Proprietary funds consist of enterprise funds and internal services funds. These funds account for operations that are conducted in a manner similar to private business in which costs are charged as a user fee. Proprietary fund financial statements provide both long and short-term financial information. The County's Water and Sewerage System Fund and Convalescent Center Fund are enterprise funds and comprise the business-type activities reported in the government-wide statements. The fund financial statements provide greater detail and additional information, such as cash flows. The internal service funds are used to account for the provision of general/auto liability, malpractice, and workers' compensation insurance, as well as health insurance for employees and retirees.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's programs. The County's fiduciary funds consist of agency funds, which are used to account for monies received, held and disbursed, as required by statute.

NOTES TO THE FINANCIAL STATEMENTS

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

On the two following condensed statements, net assets are calculated as total assets less total liabilities. Assets are distinguished as capital assets and the remainder as current and other assets. Liabilities are classified as long-term (maturity of greater than one year) and the remainder as current and other liabilities. Per GAAP, net assets are subdivided into three categories: net assets invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. Net assets may serve over time as a useful indicator of a government’s financial position. The combined Governmental and Business-type net assets were \$767.5 million as of November 30, 2004.

Following are separate Summaries of Net Assets as of November 30, 2004 and 2003 for Governmental and Business-Type Activities:

**Summary of Net Assets
Governmental Activities
(Primary Government Only)**

	<u>2004</u>	<u>2003</u>
Current and other assets	\$ 339,319,166	\$ 372,118,061
Capital assets	<u>771,569,231</u>	<u>752,995,075</u>
Total Assets	<u>1,110,888,397</u>	<u>1,125,113,136</u>
Current and other liabilities	103,867,731	108,351,478
Long-term liabilities	<u>344,567,744</u>	<u>355,420,955</u>
Total Liabilities	<u>448,435,475</u>	<u>463,772,433</u>
 <u>Net Assets:</u>		
Invested in capital assets, net of related debt	438,613,920	409,160,075
Restricted:		
Grant programs	3,290,745	6,677,955
Debt service	28,405,671	28,739,046
Unrestricted	<u>192,142,586</u>	<u>216,763,627</u>
Total Net Assets	<u>\$ 662,452,922</u>	<u>\$ 661,340,703</u>

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

	<u>2004</u>	<u>2003</u>
Current and other assets	\$ 25,444,001	\$ 29,661,799
Capital assets	<u>98,676,525</u>	<u>101,602,732</u>
Total Assets	<u>124,120,526</u>	<u>131,264,531</u>
Current and other liabilities	4,602,653	5,321,275
Long-term liabilities	<u>14,430,792</u>	<u>16,227,415</u>
Total Liabilities	<u>19,033,445</u>	<u>21,548,690</u>
 <u>Net Assets:</u>		
Invested in capital assets, net of related debt	84,877,842	85,774,594
 Restricted:		
Debt Service	769,073	757,575
Unrestricted	<u>19,440,166</u>	<u>23,183,672</u>
Total Net Assets	<u>\$ 105,087,081</u>	<u>\$ 109,715,841</u>

Sixty-eight percent of the County's Government-wide (Governmental and Business-type activities) total net assets reflects investment in capital assets such as land, buildings, machinery, and equipment, less any related outstanding debt used to acquire those assets. The County uses these capital assets in operations and, consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's total net assets represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets may be used to meet the County's ongoing obligations. As of November 30, 2004 the County had positive balances in all three categories of net assets, both for the Governmental and Business-type activities.

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

Changes in Net Assets <i>(Primary Government Only)</i>				
	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>2004</u>	<u>2003</u>	<u>2004</u>	<u>2003</u>
Revenues:				
Program Revenues:				
Charges for services	\$ 57,641,023	\$ 56,567,459	\$ 38,377,645	\$ 40,011,897
Operating grants and contributions	60,465,351	71,449,475		
Capital grants and contributions	480,816	3,949,766		
General Revenues:				
Property taxes	60,671,321	59,661,182		
Sales and other taxes	71,652,755	69,191,723		
Unrestricted investment earnings	3,058,695	4,193,101	172,268	99,612
Other Revenues	31,111,132	29,789,029	2,841,524	5,043,776
Total Revenues	<u>285,081,093</u>	<u>294,801,735</u>	<u>41,391,437</u>	<u>45,155,285</u>
Expenses:				
General government	67,411,403	72,247,201		
Health and public safety	84,270,876	84,007,706		
Highways, streets and bridges	35,281,769	47,585,994		
Public service	28,135,526	34,136,750		
Judicial	39,645,479	38,202,208		
Conservation and recreation	-	147,579		
Public works	10,986,745	6,975,644		
Educational services	534,495	605,645		
Interest on long-term debt	17,202,581	18,376,712		
Convalescent Center			31,840,489	34,486,044
Water and Sewage System			14,679,708	16,353,206
Total Expenses	<u>283,468,874</u>	<u>302,285,439</u>	<u>46,520,197</u>	<u>50,839,250</u>
Change in net assets before transfers	1,612,219	(7,483,704)	(5,128,760)	(5,683,965)
Transfers	<u>(500,000)</u>	<u>(10,000,000)</u>	<u>500,000</u>	<u>10,000,000</u>
Change in net assets	1,112,219	(17,483,704)	(4,628,760)	4,316,035
Net assets - Beginning	<u>661,340,703</u>	<u>678,824,407</u>	<u>109,715,841</u>	<u>105,399,806</u>
Net assets - Ending	<u>\$ 662,452,922</u>	<u>\$ 661,340,703</u>	<u>\$ 105,087,081</u>	<u>\$ 109,715,841</u>

Governmental Activities

Governmental activities resulted in an increase of the County's net assets by \$1.1 million. Key elements of this increase are as follows:

Although revenues of government activities decreased \$9.7 million to \$285.1 million in fiscal year 2004, total Governmental activity expenses for fiscal year 2004 dropped by \$18.8 million to \$283.5 million from fiscal year 2003. The result was a positive change in net assets before transfers of \$1.6 million, a significant improvement over the deficitting trend of the past few years.

Revenues related to operating grants and contributions were down almost \$11.0 million. The County received \$6.2 million in state reimbursement for operating the Illinois State Disbursement Unit (SDU) for child support collections from December through June 2003. In July 2003, administration for the SDU moved to an independent off-site third party. The remaining reduction is attributable to reduced state grant revenues to the Health Department, as a result of changes in state funding methodology.

Capital grants and contributions decreased \$3.5 million. The County recognized \$3.9 million in state Illinois First capital grants during 2003, but no state or federal grants in 2004. The Health Department recognized \$.5 million in federal grants during fiscal year 2004.

Sales and other taxes revenues were up \$2.5 million, due primarily to a rebound in sales taxes.

General government expenditures decreased \$4.8 million as a result of budgetary reductions to produce a cash-balanced budget.

Expenditures for highways, streets and bridges were down almost \$12.3 million due to reduced highway construction project activity as bond-funded projects are completed.

Public service expenditures had a reduction of \$6.0 million due primarily to the SDU administration going to an off-site third party during fiscal year 2003. The County no longer operates the program.

Increases in Public Works expenditures are due to a growth in drainage and stormwater construction activity for both County benefit and an intergovernmental agreement with a County municipality.

Business-Type Activities

Revenues for fiscal year 2004 were \$41.4 million. This represents a decrease of \$3.8 million from the prior year. Expenses of \$46.5 million were \$4.3 million less than fiscal year 2003. This resulted in a \$.6 million dollar improvement over the negative change in net assets before transfers. The total change in net assets before transfers was negative \$5.1 million dollars. Business-type activity funds show a decrease in net assets of \$4.6 million after the transfer of \$.5 million in from Governmental activity funds. The decrease in revenues of \$3.8 million was in part due to a reduction in indirect cost subsidies from the General Fund to the Convalescent Center. Expenditures also experienced decreases of \$2.6 million due to budgetary restrictions and a reduction in patient days. Revenues decreased in Water and Sewerage due to a federal grant that was no longer funded in 2004 and a decrease in water consumption that year. Expenses also decreased in Water and Sewerage due to efficiencies in personnel and operating expenses as well as restructuring of debt.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The County's Governmental Funds provide information on near-term inflows, outflows, and balances of spendable resources. The unreserved fund balance indicates the net resources available for spending at the end of the fiscal year. It is a particularly useful indicator of net resources. When coupled with future resources, these resources shape the programs and the expenditures in future years. Per statement A-3, as of November 30, 2004 the County's Governmental Funds reported a combined fund balance of \$236.7 million. Of this amount, \$35.5 million is reserved for encumbrances; \$28.4 million is reserved for debt service, and \$.6 million is reserved for other purposes. Of the total Governmental Funds fund balance, \$172.2 million is unreserved and available for appropriation.

Per statement A-5, total Governmental Fund revenues for the fiscal year were \$288.0 million and total expenditures were \$315.0 million. The County also had total transfers out of Governmental Funds to its Enterprise Fund in the amount of \$.5 million. The operating portion (exclusive of Capital Projects) of Government Funds showed a fund balance increase of nearly \$11.0 million. Total Capital Projects fund balance decreased \$38.2 million due to significant project payouts including the 2001 Courthouse Fund, 2001 Motor Fuel Tax Project Fund, and Stormwater projects. As a result, the combined fiscal year 2004 fund balance for all Governmental Funds showed a net decrease of \$27.2 million.

General Fund

The County Board concentrates its financial oversight on the General Fund because it is the core operating fund and allows the most discretion in allocations. At the end of fiscal year 2004, the unreserved and undesignated fund balance in the General Fund was \$31.6 million; the reserved portion, mainly for encumbrances, was \$1.9 million. The unreserved fund balance represents over 27 percent of the General Fund's total expenditures. Revenues of \$134.4 million less expenditures of \$116.7 million resulted in an increase in fund balance of \$17.7 million. After net transfers out of the General Fund to other funds of \$12.8 million, the result was a net increase in the General Fund balance of \$4.9 million.

The fiscal year 2004 General Fund budget was of a reductionary nature. Appropriations were peeled back to their lowest levels in over five years, and total appropriations were not increased during the year. During the budget process, appropriation levels were brought in line with conservative revenue estimates, as the County dealt with ongoing recessionary pressures affecting the state and region.

Sales tax estimates, as well as most other permanent General Fund revenue source estimates, were held to prior year levels in developing the budget. Reliance on one-time sources was minimized. Recording fees, at an all time high of \$14.0 million in fiscal year 2003 because of historically low financing rates decreased, as projected, to \$11.0 million in fiscal year 2004. State budget issues adversely impacted revenue projections, particularly salary reimbursements. Income tax receipts from the state also came in under projections.

General Fund appropriations were reduced across all major appropriation categories. Personnel services were reduced \$9.7 million from the prior year, as a result of workforce reductions and utilization of hiring lag and turnover savings. County General Fund funded full-time staffing levels dropped by 140 to 1560. Contractual expenditures were reduced over 22 percent, with levies for most agencies being reduced to approximately fiscal year 2001 levels. Subsidies to the Convalescent Center and Health Department were practically eliminated for fiscal year 2004.

Health Department Fund

The Health Department's fund balance declined by \$3.2 million dollars which was 11.7 percent of the total decline in the fund balance in the fund based statements. Intergovernmental revenues were \$3.5 million under budget and \$2.4 million less than the prior year. This was due to a change in the State of Illinois funding methods from pure grant to a fee for service for select Mental Health Services programs and the change in accounting methodology as required by GASB. Miscellaneous revenues were also down \$1.7 million from the prior year. Expenditures were up \$2.0 million from the prior year due mainly to personnel cost increases. IMRF, salary program (annual compensatory wage adjustments), health insurance, and FICA were the components of this increase.

Other Non-Major Governmental Funds

Transfers from the General Fund to the IMRF Fund increased \$3.0 million to meet increased IMRF employer contribution requirements.

- The Social Security fund balance increased \$1.8 million dollars or 37 percent due to a decrease in expenditures by approximately \$2.0 million dollars.

- A late year \$1.2 million transfer from the General Fund increased Youth Home’s fiscal year 2003 ending fund balance. The transfer ensured operating requirements could be met until receipt of property taxes in mid 2004. Increased property taxes in fiscal year 2004 were virtually offset by an unanticipated 56 percent decline in state salary reimbursement receipts from the prior year. As a result, although expenditures came in under projections, they still outpaced revenues, leading to a \$1.2 million reduction in Youth Home’s fiscal year 2004 fund balance.
- The Highway Impact Fee Fund had a \$1.9 million dollar increase in fund balance. This was due to permit and fee collections that will likely be expended in future years.
- The fund balance of the Local Gas Tax Fund rose \$5.6 million dollars from fiscal year 2003. This is attributed to a reduction in highway construction project activity.

Proprietary Funds

Convalescent Center expenditures were reduced \$2.6 million due to budgetary initiatives including an ongoing reduction of patient census necessary to meet long-term goals. Operating revenue decreased \$.5 million due to a reduction in patient days. The net impact of lower spending helped cut operating loss by 24 percent over the previous year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The County’s investment in capital assets for the current and prior year (net of accumulated depreciation and amortization), is summarized below for Governmental and Business-Type Activities:

	Capital Assets Governmental Activities (Net of depreciation)	
	<u>2004</u>	<u>2003</u>
Land	\$ 252,852,059	\$ 239,477,270
Land improvements	1,108,186	1,102,192
Buildings & improvements	174,426,992	143,345,668
Infrastructure	252,637,686	245,884,824
Equipment and vehicles	15,299,946	15,966,617
Construction in progress	<u>75,244,362</u>	<u>107,218,504</u>
 Total capital assets, net of depreciation	 <u>\$ 771,569,231</u>	 <u>\$ 752,995,075</u>

Capital Assets
Business-Type Activities
(Net of depreciation)

	<u>2004</u>		<u>2003</u>
Land	\$ 2,108,835	\$	2,108,835
Buildings & improvements	8,799,265		9,681,371
Equipment and vehicles	1,669,791		2,044,578
Construction in progress	2,143,721		1,803,915
Water and sewer system	<u>83,954,913</u>		<u>85,964,033</u>
Total capital assets, net of depreciation	<u>\$ 98,676,525</u>	\$	<u>101,602,732</u>

During fiscal year 2004, total capital assets for the County had a net increase (including additions, decreases, depreciation, and amortization) of \$15.6 million. This increase reflects the current spending of balances in Capital Project funds. Of this amount, \$18.6 million was attributable to Government activities and (\$2.9 million) was attributable to Business-type activities.

Additional information relative to the County's capital assets can be found in Note 4 to the financial statements.

Long Term Debt

DuPage County has maintained its tax-exempt AAA rating from three investor's services, Moody's, Standard and Poor's and Fitch. A total of 1 percent of the counties in the country have AAA ratings. Approximately 38 counties in the country have an AAA rating for non-revenue tax-exempt debt from Standard and Poor's. These ratings historically have allowed the County to sell bonds at interest rates that provide substantial debt service savings over the life of the bonds.

The County has a statutorily imposed legal general obligation bond limit of 5.75 percent of its total assessed value. That limit is over one billion dollars, and is substantially greater than current outstanding debt principal.

The following is a summary of the County's gross outstanding long-term debt as of November 30, 2004 and 2003:

Outstanding Long-Term Debt

<u>Debt Description</u>	Governmental Activities		Business-Type Activities	
	2004	2003	2004	2003
1) Special Service Areas	\$ 7,095,000	\$ 7,330,000		
2) County Courthouse – G.O.	54,020,000	55,000,000		
3) Jail – Alternate Revenue Source	40,275,000	41,785,000		
4) Stormwater – Alternate Revenue Source	82,505,000	85,645,000		
5) Drainage – Alternate Revenue Source	27,355,000	28,045,000		
6) Motor Fuel Tax – Revenue Bonds	119,845,000	124,155,000		
7) Election Commission – Certificates	1,590,000	1,875,000		
8) Water and Sewer – Revenue bonds			\$ 7,640,000	\$9,125,000
9) IEPA Construction Loan Water/Sewer			5,991,386	6,474,030
10) Capital Leases			<u>167,297</u>	<u>229,108</u>
Total County Outstanding Debt	<u>\$332,685,000</u>	<u>\$343,835,000</u>	<u>\$ 13,798,683</u>	<u>\$15,828,138</u>

Additional information relative to the County's long-term debt can be found in Note 5 to the financial statements.

FISCAL YEAR 2005 BUDGET AND ECONOMIC CONDITIONS

The fiscal year 2005 budget was designed in the same manner as the fiscal year 2004 budget, with primary emphasis placed on the General Fund, which is the County's central operating fund. The General Fund budget employed a conservative fiscal philosophy built on a cash-balanced basis and utilized conservative revenue estimates. The fiscal year 2005 General Fund aggregate spending level of \$134.8 million is virtually unchanged from fiscal year 2004. Non-general fund spending declines as debt-funded construction for transportation projects, stormwater and drainage projects, and the County Courthouse Annex winds down.

Although General Fund cash spending through the first quarter is slightly above projections, fiscal year 2005 appropriation spending is under projection. The outlook is that cash spending will fall in line with projections by mid-year or early third quarter.

Through the first quarter, General Fund revenues were under projections. However, through April, sales tax is running slightly better than projected and income tax is on target. The County has experienced lags in state monies, particularly in salary reimbursements. Revenue outlook for the remainder of fiscal year 2005 is cautious, primarily due to uncertainty regarding future state budgetary actions.

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.



Basic Financial Statements

DUPAGE COUNTY, ILLINOIS

STATEMENT OF NET ASSETS

November 30, 2004

(See Following Page)

STATEMENT OF NET ASSETS

November 30, 2004

	PRIMARY GOVERNMENT			COMPONENT UNITS	
	Governmental Activities	Business-Type Activities	Total	ETSB	Airport Authority
ASSETS					
Cash					
Petty cash	\$ 3,000		3,000		2,425
Demand deposits	17,289,738	5,273,457	22,563,195	261,701	15,143,856
Certificates of deposit	184,382,930	937,321	185,320,251	13,960,000	5,000
Investments	44,218,852	9,340,948	53,559,800		
Receivables					
Taxes	64,885,841		64,885,841		6,618,481
Interest	28,862	7,018	35,880		
Accounts, net allowance for doubtful accounts	459,343	8,507,106	8,966,449		295,722
Other	272,104		272,104	773,102	2,310,295
Due from Federal, State and other governmental units	26,419,465		26,419,465		
Internal balances	(361,921)	361,921			
Inventory	135,161	373,076	508,237		238,620
Other assets	368,672	643,154	1,011,826	226,980	1,496,660
Deferred charges	1,217,119		1,217,119		731,611
Restricted assets					
Demand deposits					6,460,568
Capital assets (net of accumulated depreciation)					
Land, land improvements and CIP	329,204,607	4,252,556	333,457,163		114,502,249
Infrastructure	252,637,686	83,954,913	336,592,599		23,678,594
Building and improvements	174,426,992	8,799,264	183,226,256		45,814,351
Equipment and vehicles	15,299,946	1,669,792	16,969,738	5,625,964	1,854,996
Total capital assets	771,569,231	98,676,525	870,245,756	5,625,964	185,850,190
Total assets	1,110,888,397	124,120,526	1,235,008,923	20,847,747	219,153,428

(Cont.)

STATEMENT OF NET ASSETS (CONT.)

November 30, 2004

	PRIMARY GOVERNMENT			COMPONENT UNITS	
	Governmental Activities	Business-Type Activities	Total	ETSB	Airport Authority
LIABILITIES					
Accounts payable	16,387,523	1,896,023	18,283,546	1,311,033	803,976
Accrued payroll	3,593,348	2,005,429	5,598,777		546,456
Claims payable	1,004,000		1,004,000		
Due to Federal, State and other governmental units	1,681,774		1,681,774		
Accrued employee retention	397,384		397,384		
Accrued interest payable	7,951,015		7,951,015		236,625
Accrued compensated absences	4,741,183	130,383	4,871,566		
Unamortized premium on 2002 bonds	2,620,660		2,620,660		
Deferred revenue	60,652,389		60,652,389		7,557,142
Retainage payable	1,995,032		1,995,032		
Other liabilities	2,843,423	570,818	3,414,241		229,695
Noncurrent liabilities					
Accrued employee retention	6,330,236	632,109	6,962,345		
Accrued compensated absences	5,552,508		5,552,508		
Due within one year	11,860,000	11,830,022	23,690,022		5,945,746
Due in more than one year	320,825,000	1,968,661	322,793,661		15,788,199
Total liabilities	448,435,475	19,033,445	467,468,920	1,311,033	31,107,839
NET ASSETS					
Net assets					
Invested in capital assets, net of related debt	438,613,920	84,877,842	523,491,762	5,625,964	167,411,895
Restricted for:					
Debt service	28,405,671	769,073	29,174,744		13,422,185
Grant programs	3,290,745		3,290,745		
Unrestricted	192,142,586	19,440,166	211,582,752	13,910,750	7,211,509
Total net assets	\$ 662,452,922	105,087,081	767,540,003	19,536,714	188,045,589

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 ACTIVITIES

For the Year Ended November 30, 2004

Functions/Programs	Expenses	PROGRAM REVENUES		
		Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General government	\$ 67,411,403	21,485,982	2,798,472	
Health and public safety	84,270,876	14,315,879	19,415,880	459,555
Highways, streets and bridges	35,281,769	3,005,377	14,889,202	
Public service	28,135,526	1,551,906	21,862,183	21,261
Judicial	39,645,479	14,818,206	1,485,956	
Public works	10,986,745	2,143,023	13,658	
Educational services	534,495	320,650		
Interest on long-term debt	17,202,581			
Total Governmental Activities	<u>283,468,874</u>	<u>57,641,023</u>	<u>60,465,351</u>	<u>480,816</u>
Business-Type Activities				
Convalescent Center	31,840,489	25,011,379		
Water and Sewage System	14,679,708	13,366,266		
Total Business-Type Activities	<u>46,520,197</u>	<u>38,377,645</u>	-	-
Total Primary Government	<u>\$ 329,989,071</u>	<u>96,018,668</u>	<u>60,465,351</u>	<u>480,816</u>
Component Units				
DuPage County ETSB	\$ 4,892,539	7,191,154		
DuPage Airport Authority	25,558,957	18,105,375		6,770,634
Total Component Units	<u>\$ 30,451,496</u>	<u>25,296,529</u>	-	<u>6,770,634</u>
General revenues				
Taxes - property				
Taxes - sales and other				
Unrestricted investment earnings				
Miscellaneous				
Special items				
Contributions				
Transfers				
Total General Revenues, Special Items and Transfers				
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.

NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS				
PRIMARY GOVERNMENT			COMPONENT UNITS	
Governmental Activities	Business-Type Activities	Total	ETSB	Airport Authority
(43,126,949)		(43,126,949)		
(50,079,562)		(50,079,562)		
(17,387,190)		(17,387,190)		
(4,700,176)		(4,700,176)		
(23,341,317)		(23,341,317)		
(8,830,064)		(8,830,064)		
(213,845)		(213,845)		
(17,202,581)		(17,202,581)		
(164,881,684)	-	(164,881,684)	-	-
	(6,829,110)	(6,829,110)		
	(1,313,442)	(1,313,442)		
-	(8,142,552)	(8,142,552)	-	-
(164,881,684)	(8,142,552)	(173,024,236)	-	-
			2,298,615	(682,948)
			2,298,615	(682,948)
60,671,321		60,671,321		6,595,847
71,652,755		71,652,755		
3,058,695	172,268	3,230,963	150,418	199,785
31,111,132		31,111,132	6,443	162,435
	2,841,524	2,841,524		
(500,000)	500,000			
165,993,903	3,513,792	169,507,695	156,861	6,958,067
1,112,219	(4,628,760)	(3,516,541)	2,455,476	6,275,119
661,340,703	109,715,841	771,056,544	17,081,238	181,770,470
\$ 662,452,922	105,087,081	767,540,003	19,536,714	188,045,589

BALANCE SHEET

GOVERNMENTAL FUNDS

November 30, 2004

	General	Health Department	Local Gasoline Tax	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash					
Petty cash	\$ 3,000				3,000
Demand deposits	12,458,953	1,229,526	67,468	3,148,990	16,904,937
Certificates of deposit	20,450,000	13,725,000	39,620,000	108,257,930	182,052,930
Investments				44,164,422	44,164,422
Receivables					
Taxes	19,389,466	13,540,929		28,918,823	61,849,218
Interest	10,059	12,925		5,878	28,862
Accounts		459,343			459,343
Other	223,744			48,360	272,104
Due from Federal, State and other governmental units	9,474,402	5,613,169	5,907,777	5,424,117	26,419,465
Due from other funds	2,013,787		31,794	2,172,351	4,217,932
Advances from other funds	136,231				136,231
Inventory		135,161			135,161
Other assets	296,394	16,040			312,434
Total assets	\$ 64,456,036	34,732,093	45,627,039	192,140,871	336,956,039
LIABILITIES					
Accounts payable	\$ 4,192,718	589,934	1,548,604	9,553,112	15,884,368
Accrued payroll	2,221,378	762,822	165,893	443,255	3,593,348
Deferred revenue	19,194,555	18,704,490		28,263,861	66,162,906
Retainage payable	7,227		198,974	1,788,831	1,995,032
Compensated absences	2,707,707		221,940	341,495	3,271,142
Advances payable to other funds				136,231	136,231
Due to Federal, State and other governmental units	84,063	322,419	30,434	1,244,858	1,681,774
Due to other funds	2,137,329		691,198	1,878,663	4,707,190
Other liabilities	375,000	103,908	121,445	2,243,070	2,843,423
Total liabilities	30,919,977	20,483,573	2,978,488	45,893,376	100,275,414
FUND BALANCE					
Reserved for					
Encumbrances	1,783,638		6,123,727	27,552,462	35,459,827
Advance receivable	136,231				136,231
Other purposes		449,152			449,152
Debt service				28,405,671	28,405,671
Unreserved reported in					
General Fund	31,616,190				31,616,190
Special Revenue Funds		13,799,368	36,524,824	65,202,011	115,526,203
Capital Projects Funds				25,087,351	25,087,351
Total fund balance	33,536,059	14,248,520	42,648,551	146,247,495	236,680,625
Total fund balance and liabilities	\$ 64,456,036	34,732,093	45,627,039	192,140,871	336,956,039

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, 2004

Total fund balance per Governmental Funds Balance Sheet	\$ 236,680,625
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.	771,569,231
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not payable in the funds.	(332,685,000)
Interest on general obligation debt is recognized as paid in the funds, but accrued in the Statement of Net Assets.	(7,951,015)
Internal service fund assets and liabilities are included in the governmental activities in the Statement of Net Assets.	1,482,274
Revenues in the Statement of Activities which do not provide current financial resources are deferred in the funds' statements.	8,510,517
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.	(1,403,541)
Non-current compensated absences and employee retention obligations are not reported in the funds, but are accrued in the Statement of Net Assets.	<u>(13,750,169)</u>
Net assets of governmental activities	<u>\$ 662,452,922</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

GOVERNMENTAL FUNDS

For the Year Ended November 30, 2004

	General	Health Department	Local Gasoline Tax	Other Governmental Funds	Total Governmental Funds
Revenues					
Taxes					
Property	\$ 16,082,200	13,740,344		27,955,531	57,778,075
Sales and other	39,182,440		20,599,365	2,067,827	61,849,632
Licenses and permits	18,234,498		504,279	9,656,886	28,395,663
Intergovernmental	31,318,215	13,990,309		44,474,126	89,782,650
Charges for services	2,107,085	8,959,670	1,156,160	126,322	12,349,237
Court fees, fines and forfeitures	23,918,962				23,918,962
Investment income	501,993	177,074	400,971	1,957,610	3,037,648
Duplicate tax payments	1,529,499				1,529,499
Insurance reimbursement	74,493		32,184		106,677
Other fund reimbursements	650,615				650,615
Miscellaneous	783,901	801,574	1,782,804	5,695,145	9,063,424
Total revenues	134,383,901	37,668,971	24,475,763	91,933,447	288,462,082
Expenditures					
Current					
General government	43,689,582			19,332,448	63,022,030
Health and public safety	36,390,105	40,114,535		5,916,676	82,421,316
Highway and streets			17,066,389	3,825,807	20,892,196
Public services	5,505,977			22,864,247	28,370,224
Judicial	28,591,397			8,108,609	36,700,006
Public works	477,786			5,855,708	6,333,494
Educational services	533,944				533,944
Debt Service					
Principal				11,150,000	11,150,000
Interest				17,509,916	17,509,916
Fiscal agent fees				4,307	4,307
Capital outlay	1,506,964		1,750,837	44,976,339	48,234,140
Total expenditures	116,695,755	40,114,535	18,817,226	139,544,057	315,171,573
Excess (deficiency) of revenue over expenditures	17,688,146	(2,445,564)	5,658,537	(47,610,610)	(26,709,491)
Other financing sources (uses)					
Transfer in	533,391			24,693,156	25,226,547
Transfer out	(13,364,435)	(750,000)		(11,612,112)	(25,726,547)
Total financing sources (uses)	(12,831,044)	(750,000)	-	13,081,044	(500,000)
Net change in fund balance	4,857,102	(3,195,564)	5,658,537	(34,529,566)	(27,209,491)
Fund balance - beginning	28,678,957	17,444,084	36,990,014	180,777,061	263,890,116
Fund balance - ending	\$ 33,536,059	14,248,520	42,648,551	146,247,495	236,680,625

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 BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

Year Ended November 30, 2004

Amounts reported for governmental activities in the statement of net assets are different because:

Net change in fund balance - total governmental funds	\$ (27,209,491)
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 outlays (\$46,037,138) exceeded depreciation (\$26,714,201) in the current period.	19,322,937
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.	(748,781)
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.	(2,524,481)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of the governmental funds. Neither transaction, however, has any effect on net assets. This amount is the net effect of these differences in the treatment of long-term debt and related items. Principal reductions were \$11,150,000 and amortization was \$339,341.	11,489,341
Interest on long-term debt is not accrued in governmental funds, but is reported in the Statement of Activities.	284,063
Non-current accrued compensated absences and similar obligations do not require the use of current assets, therefore, are not reported in the governmental funds.	(326,128)
Internal service funds are used by management to charge the costs to other funds but are not included in the governmental funds.	<u>824,759</u>
Change in net assets of governmental activities	<u>\$ 1,112,219</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
Year Ended November 30, 2004

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 52,850,000	54,400,000	55,264,640	864,640
Intergovernmental	31,084,742	33,006,006	31,318,215	(1,687,791)
Court fees, fines and forfeitures	23,198,391	23,948,391	23,918,962	(29,429)
Fees, licenses and permits	18,358,332	18,358,332	18,234,498	(123,834)
Charges for services	3,553,357	2,842,857	2,107,085	(735,772)
Investment income	1,125,000	935,500	501,993	(433,507)
Miscellaneous	1,317,480	1,317,480	783,901	(533,579)
Insurance reimbursement	152,000	152,000	74,493	(77,507)
Other fund reimbursement	598,000	598,000	650,615	52,615
Unclaimed duplicate tax payments	900,000	900,000	1,529,499	629,499
Total revenues	133,137,302	136,458,566	134,383,901	(2,074,665)
Expenditures				
Current				
General government	47,276,299	44,822,688	43,689,582	1,133,106
Health and public safety	35,878,613	36,606,359	36,390,105	216,254
Public services	5,874,333	6,166,331	5,505,977	660,354
Public works	615,000	615,000	477,786	137,214
Judicial	29,016,726	29,588,110	28,591,397	996,713
Educational services	574,603	594,603	533,944	60,659
Total current expenditures	119,235,574	118,393,091	115,188,791	3,204,300
Capital outlays	2,084,691	2,927,174	1,506,964	1,420,210
Total expenditures	121,320,265	121,320,265	116,695,755	4,624,510
Excess of revenues over expenditures	11,817,037	15,138,301	17,688,146	2,549,845
Other financing sources (uses)				
Transfers in (out)				
IMRF	(9,800,000)	(9,800,000)	(9,800,000)	
Probation Services			500,000	500,000
Debt Service				
County Courthouse Bond Fund	50,000	50,000	33,391	(16,609)
Election Equipment	(359,435)	(359,435)	(359,435)	
Jail Expansion Project Bond Fund	(2,707,602)	(2,707,602)	(2,705,000)	2,602
Enterprise				
Convalescent Center	1,000,000	250,000	(500,000)	(750,000)
Total other financing sources (uses)	(11,817,037)	(12,567,037)	(12,831,044)	(264,007)
Net change in fund balance	-	2,571,264	4,857,102	2,285,838
Fund balance				
December 1	28,678,957	28,678,957	28,678,957	
November 30	\$ 28,678,957	31,250,221	33,536,059	2,285,838

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
Year Ended November 30, 2004

	Original/Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Revenues			
Taxes	\$ 13,704,292	13,740,344	36,052
Charges for service	6,856,895	8,959,670	2,102,775
Intergovernmental	17,478,467	13,990,309	(3,488,158)
Investment income	80,000	177,074	97,074
Miscellaneous	1,029,600	801,574	(228,026)
Total revenues	39,149,254	37,668,971	(1,480,283)
Expenditures			
Current			
Health and public safety	41,935,931	40,114,535	1,821,396
Excess (deficiency) of revenues over expenditures	(2,786,677)	(2,445,564)	341,113
Special items			
Anticipated grants sources	1,361,419		(1,361,419)
Anticipated grants uses	(2,325,346)		2,325,346
Transfers in	3,375,000		(3,375,000)
Transfers out		(750,000)	(750,000)
Net special items	2,411,073	(750,000)	(3,161,073)
Net change in fund balance	(375,604)	(3,195,564)	(2,819,960)
Fund balance			
December 1	17,444,084	17,444,084	
November 30	\$ 17,068,480	14,248,520	(2,819,960)

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
Year Ended November 30, 2004

	Original/Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Revenues			
Taxes	\$ 20,000,000	20,599,365	599,365
Investment income	400,000	400,971	971
Fees, licenses and permits	271,500	504,279	232,779
Charges for services	1,401,000	1,156,160	(244,840)
Insurance settlements	50,000	32,184	(17,816)
Miscellaneous	8,225,000	1,782,804	(6,442,196)
Total revenues	30,347,500	24,475,763	(5,871,737)
Expenditures			
Current			
Highway, streets and bridges	27,948,218	17,066,389	10,881,829
Capital outlays	18,310,713	1,750,837	16,559,876
Total expenditures	46,258,931	18,817,226	27,441,705
Excess (deficiency) of revenues over expenditures	(15,911,431)	5,658,537	21,569,968
Net change in fund balance	(15,911,431)	5,658,537	21,569,968
Fund balance			
December 1	36,990,014	36,990,014	
November 30	\$ 21,078,583	42,648,551	21,569,968

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

DUPAGE COUNTY, ILLINOIS

STATEMENT OF NET ASSETS

PROPRIETARY FUNDS

November 30, 2004

(See Following Page)

STATEMENT OF NET ASSETS

PROPRIETARY FUNDS

November 30, 2004

	Business-Type Activities			Governmental Activities Internal Service Funds
	Convalescent Center	Water and Sewerage System	Total	
ASSETS				
Current assets				
Cash				
Demand deposits	\$ 3,533,546	1,739,911	5,273,457	384,801
Certificates of deposit	937,321		937,321	2,330,000
Investments		9,340,948	9,340,948	54,430
Receivables				
Taxes				3,036,623
Interest		7,018	7,018	
Accounts, net of allowance for doubtful accounts	5,361,651	3,145,455	8,507,106	
Due from other funds	488	1,297,920	1,298,408	127,337
Inventory	373,076		373,076	
Other assets				56,238
Total current assets	10,206,082	15,531,252	25,737,334	5,989,429
Capital assets				
Land and improvements	784,360	1,324,475	2,108,835	
Building and improvements	25,328,853		25,328,853	
Sewer system		140,063,087	140,063,087	
Water system		21,813,149	21,813,149	
Vehicles	265,583		265,583	
Equipment	4,533,041	4,300,407	8,833,448	
Construction in progress	1,533,439	610,282	2,143,721	
	32,445,276	168,111,400	200,556,676	-
Accumulated depreciation	20,213,018	81,667,133	101,880,151	
Total capital assets, net	12,232,258	86,444,267	98,676,525	-
Other assets				
Due from Special Service Area		281,744	281,744	
Unamortized bond issuance expense		361,410	361,410	
Total assets	\$ 22,438,340	102,618,673	125,057,013	5,989,429

STATEMENT OF NET ASSETS (CONT.)

PROPRIETARY FUNDS

November 30, 2004

	<u>Business-Type Activities</u>			Governmental Activities Internal Service Funds
	Convalescent Center	Water and Sewerage System	Total	
LIABILITIES				
Current liabilities				
Accounts payable	\$ 1,123,470	772,553	1,896,023	503,155
Accrued payroll	1,228,166	777,263	2,005,429	
Accrued compensated absences		130,383	130,383	
Accrued interest payable				
Due to other funds	450,000	486,487	936,487	
Deferred revenue				3,000,000
Current maturities of revenue bonds payable		1,405,000	1,405,000	
Current maturities of IEPA construction loan		498,997	498,997	
Capital lease obligation-current	64,664		64,664	
Claims payable				1,004,000
Other liabilities	48,860	521,958	570,818	
Total current liabilities	2,915,160	4,592,641	7,507,801	4,507,155
Long-term liabilities				
Revenue bonds payable		6,235,000	6,235,000	
IEPA construction loan		5,492,389	5,492,389	
Accrued employee retention	632,109		632,109	
Capital lease obligation	102,633		102,633	
	734,742	11,727,389	12,462,131	-
Total liabilities	3,649,902	16,320,030	19,969,932	4,507,155
NET ASSETS				
Invested in capital assets, net of related debt	12,064,961	72,812,881	84,877,842	
Restricted for debt service		769,073	769,073	
Unrestricted	6,723,477	12,716,689	19,440,166	1,482,274
Total net assets	18,788,438	86,298,643	105,087,081	1,482,274
Total liabilities and net assets	\$ 22,438,340	102,618,673	125,057,013	5,989,429

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, 2004

	Business-Type Activities			Governmental Activities Internal Service Funds
	Convalescent Center	Water and Sewerage System	Total	
Operating revenues				
Patient care and other	\$ 25,011,379		25,011,379	
Sewer and water services		10,005,665	10,005,665	
Employer's share of premiums				15,729,937
Employee's share of premiums				6,513,827
Miscellaneous				556,916
Total operating revenues	25,011,379	10,005,665	35,017,044	22,800,680
Operating expenses				
Personnel services	21,638,712	5,766,296	27,405,008	
Commodities	4,012,570	1,077,944	5,090,514	67,685
Contractual services	4,723,864	3,061,848	7,785,712	24,930,094
Capital outlay	100,903		100,903	
Depreciation	1,355,354	4,131,986	5,487,340	
Total operating expenses	31,831,403	14,038,074	45,869,477	24,997,779
Operating loss	(6,820,024)	(4,032,409)	(10,852,433)	(2,197,099)
Nonoperating revenues (expenses)				
Investment income	55,402	116,866	172,268	21,047
Taxes				3,000,811
User charges for debt service		2,155,381	2,155,381	
Connection charges - interest recovery		537,005	537,005	
Interest expense	(9,086)	(492,200)	(501,286)	
Connection charges - buy in		668,215	668,215	
Amortization of bond discount and expense		(135,818)	(135,818)	
Fiscal agent fees		(13,616)	(13,616)	
Total nonoperating revenues (expenses)	46,316	2,835,833	2,882,149	3,021,858
Income (loss) before contributions and transfers	(6,773,708)	(1,196,576)	(7,970,284)	824,759
Transfers in	500,000		500,000	
Capital contributions	2,841,524		2,841,524	
	3,341,524	-	3,341,524	-
Change in net assets	(3,432,184)	(1,196,576)	(4,628,760)	824,759
Net assets				
Beginning	22,220,622	87,495,219	109,715,841	657,515
Ending	\$ 18,788,438	86,298,643	105,087,081	1,482,274

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, 2004

	Business-Type Activities			Governmental Activities Internal Service Funds
	Convalescent Center	Water and Sewerage System	Total	
Cash flows from operating activities				
Cash received for patient care	\$ 24,576,598		24,576,598	
Cash received - employer portion of insurance premiums				15,729,937
Cash received - employee portion of insurance premiums				6,513,827
Cash payments of insurance premiums and other costs (net)				(25,304,871)
Cash received from customers		8,784,104	8,784,104	
Cash payments to suppliers for goods and services	(9,406,427)	(4,353,904)	(13,760,331)	
Cash payments to employees for services	(18,497,836)	(5,665,178)	(24,163,014)	
Other revenues		3,071,334	3,071,334	
Net cash provided (used) by operating activities	(3,327,665)	1,836,356	(1,491,309)	(3,061,107)
Cash flows from noncapital financing activities				
Transfers in	500,000		500,000	
Cash received - taxes				3,000,811
Advances from other funds	1,525,000		1,525,000	
Net cash provided by noncapital financing activities	2,025,000	-	2,025,000	3,000,811
Cash flows from capital and related financing activities				
Acquisition of capital assets	(1,447,655)	(1,113,478)	(2,561,133)	
Principal payments on revenue bonds		(1,485,000)	(1,485,000)	
Principal payments on IEPA loan		(482,644)	(482,644)	
Interest payments on revenue bonds		(357,000)	(357,000)	
Interest payments IEPA loan		(213,507)	(213,507)	
Proceeds from connection charges		1,224,310	1,224,310	
Payment of capital lease	(70,897)		(70,897)	
Net cash used by capital and related financing activities	(1,518,552)	(2,427,319)	(3,945,871)	-
Cash flows from investing activities				
Interest income	55,402	112,276	167,678	21,047
Net decrease in cash and cash equivalents	(2,765,815)	(478,687)	(3,244,502)	(39,249)
Cash and cash equivalents at December 1	7,236,682	11,559,546	18,796,228	2,808,480
November 30	\$ 4,470,867	11,080,859	15,551,726	2,769,231
Comprised of				
Demand deposits	\$ 3,533,546	1,739,911	5,273,457	384,801
Certificates of deposit	937,321		937,321	2,330,000
Investments		9,340,948	9,340,948	54,430
	\$ 4,470,867	11,080,859	15,551,726	2,769,231

(Cont.)

STATEMENT OF CASH FLOWS (CONT.)

PROPRIETARY FUNDS

For the Year Ended November 30, 2004

	Business-Type Activities			Governmental Activities Internal Service Funds
	Convalescent Center	Water and Sewerage System	Total	
Reconciliation of operating loss to net cash provided (used) by operating activities				
Operating loss	\$ (6,820,024)	(4,032,409)	(10,852,433)	(2,197,099)
Adjustments to reconcile operating loss to net cash provided (used) by operating activities				
Depreciation	1,355,354	4,131,986	5,487,340	
Indirect costs	2,841,524		2,841,524	
Users' Charges for Debt Service		2,155,381	2,155,381	
Surcharges		182,657	182,657	
Fiscal agent fees		(13,616)	(13,616)	
Connection charges - processing fee		(201,747)	(201,747)	
Changes in assets and liabilities				
(Increase) decrease in accounts receivable	(434,702)	40,788	(393,914)	(23,981)
(Increase) decrease in due from other funds	(79)		(79)	61,717
Decrease in due from SSA		23,272	23,272	
Increase in inventory	(58,973)		(58,973)	
(Increase) decrease in other assets		(12,193)	(12,193)	35,681
Decrease in prepaids		87,167	87,167	
Decrease in accounts payable	(369,003)	(310,935)	(679,938)	(476,425)
Increase (decrease) in accrued liabilities	299,352	101,118	400,470	(461,000)
Decrease in due to other funds		(328,212)	(328,212)	
Increase (decrease) in other liabilities	(141,114)	13,099	(128,015)	
Net cash provided (used) by operating activities	\$ (3,327,665)	1,836,356	(1,491,309)	(3,061,107)

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 FIDUCIARY NET ASSETS

FIDUCIARY FUNDS

November 30, 2004

	<u>Agency</u>
ASSETS	
Current assets	
Cash	
Petty cash	\$ 2,500
Demand deposits	21,326,523
Certificates of deposit	33,518,410
Investments	9,183,518
Receivables	
Taxes	6,710,777
Interest	186,200
Due from Federal, State and other governmental units	123,234
Other assets	<u>2,003,984</u>
Total assets	<u>\$ 73,055,146</u>
LIABILITIES	
Current liabilities	
Due to Federal, State and other governmental units	\$ 37,810,885
Other liabilities	<u>35,244,261</u>
Total liabilities	<u>\$ 73,055,146</u>

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



Notes to Financial Statements

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
November 30, 2004

1. Summary of Significant Accounting Policies

The financial statements of DuPage County, Illinois (the County), have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County's significant accounting policies are described below.

A. Reporting Entity

The County is governed by an elected nineteen member board. As required by generally accepted accounting principles, the financial statements present the County as the primary government and its component units, entities for which the government is considered to be financially accountable. "Blended" component units, although legally separate entities, are, in substance, part of the County's operations and so data from these units are combined with data of the primary government. On the other hand, a "discretely presented" component unit is reported in a separate column in the government-wide financial statements to emphasize it is legally separate from the County.

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. As such, the County has significant influence over the ETS Board and has included the organization in the Reporting Entity. 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, 2004.

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, 2004.

Included as a component unit of the DuPage Airport Authority is the DuPage County Technology Park, N.F.P. This organization was formed in 2001 to develop land owned by the Authority. The Board of Directors includes five members, two each appointed by the County Board Chairman and Airport Authority Chairman, and one outside member. Funding is primarily from a State of Illinois grant to the Airport Authority.

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

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

DuPage County Airport Authority
2700 International Drive
Suite 200
West Chicago, Illinois 60185-1658

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
November 30, 2004

1. Summary of Significant Accounting Policies (Cont.)

B. Government-Wide and Fund Financial Statements

The basic financial statements consist of the government-wide financial statements and fund financial statements. Both sets of statements distinguish between the governmental and business-type activities of the County.

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the County and its component units. The effect of material interfund activity has been eliminated from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from the component units discussed above.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. 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. Special items include capital contributions from internal and external sources to support proprietary (Convalescent Center) operations.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. However, fiduciary funds are excluded from the government-wide financial statements. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Basis of Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Amounts reported as *program revenue* include 1) charges to customers or applicants for goods, services, or privileges provided; 2) operating grants and contributions; and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

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.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
November 30, 2004

1. Summary of Significant Accounting Policies (Cont.)

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

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 deferred revenue on its financial statements. Deferred revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred 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 deferred revenue is removed from the combined balance sheet and revenue is recognized.

The County reports the following major governmental funds:

The **General Fund** is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The **Health Department Fund** is used to account for revenues and expenditures/expenses pertaining to the general operations of the DuPage County Health Department.

The **Local Gasoline Tax Fund** is used to account for the receipt and expenditure of a local gasoline tax levied on a per gallon basis sold in the County.

The County reports the following major proprietary funds:

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

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

Additionally, the County reports the following fund types:

Internal Service Funds account for various risk management operations provided to other departments and operations of the government on a cost reimbursement basis.

Agency Funds report assets and liabilities arising from collection of monies on behalf of the County and other governments and entities.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
November 30, 2004

1. Summary of Significant Accounting Policies (Cont.)

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 2004 year are included. Therefore, grant budget amounts displayed in this report do not coincide with amounts included in the Appropriation Ordinance and Methods of Financing approved with the budget.

The proposed budget must be presented to the County Board for review. The County Board may add to, subtract from, or change appropriations, but may not change the structure of the budget.

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

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 ensure 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 all applicable funds.
- Depreciation, amortization and bad debt expense for Enterprise Funds.

Operating 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.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
November 30, 2004

1. Summary of Significant Accounting Policies (Cont.)

D. Budgetary Data (Cont.)

Budgetary Control (Cont.) -

Adopted budgets for Fiscal 2004 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.

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, 2004:

Fund Name	Original Appropriation	Increase (Decrease)	Final Appropriation
General	\$ 134,187,302	-	134,187,302
Special Revenue Funds	\$ 261,758,872	31,629,661	293,388,533
Debt Service Funds	\$ 14,143,561	14,701	14,158,262
Capital Projects Funds	\$ 92,162,011	1,050,500	93,212,511
Enterprise Funds	\$ 66,088,636	-	66,088,636
Internal Service Funds	\$ 4,093,100	-	4,093,100

Following is the budget for the DuPage Airport Authority.

Fund Name	Original Appropriation	Increase (Decrease)	Final Appropriation
Enterprise DuPage Airport Authority	\$ 25,665,643	1,420,141	27,085,784

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2004

1. Summary of Significant Accounting Policies (Cont.)

E. Investments

Investments with a maturity of one year or less are stated at cost plus or minus amortized discount or premium. Investments with a maturity greater than one year are stated at fair value in accordance with GASB Statement No. 31. It is the County's policy to follow the State of Illinois Public Funds Investment Act (30 ILCS 235/2) when investing funds (See Note 2).

In the Enterprise Fund - Water and Sewerage System, the investment of funds is restricted by the Revenue Bond Ordinances. The Ordinance provides for the commingling of Revenue Fund investments except amounts deposited in the Bond and Interest and 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), Federal Savings and Loan Insurance Corporation, or the Public Treasurer's Investment Pool of the State of Illinois.

F. Inventories

Inventories of the Special Revenue Funds are valued at cost, and Enterprise Fund inventories are valued at the lower of cost or market with cost determined on the first-in, first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

G. Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the governmental funds balance sheet and the proprietary fund statement of net assets.

H. Advances to Other Funds

Noncurrent portions of long-term interfund loan receivables are reported as advances and are offset equally by a fund balance reserve account in the governmental fund balance sheet which indicates that they do not constitute expendable available financial resources and, therefore, are not available for appropriation.

I. Restricted Assets

Certain proceeds of bond issues, as well as certain resources set aside for their repayment, are classified as restricted assets on the fund balance sheet because their use is limited by applicable bond and other covenants.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2004

1. Summary of Significant Accounting Policies (Cont.)

J. Property Taxes

Primary Government

Property taxes to finance the fiscal 2004 budget (2003 levy) were levied in November 2003 by passage of a Tax Levy Ordinance. 2003 taxes attach as an enforceable lien on January 1, 2003. Tax bills are prepared by the County and issued on or about April 1, 2004, and are due in two installments, on June 1, 2004 and September 1, 2004. No allowance for delinquent taxes has been provided due to the ability to recover any nonpayments 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 2003 levy by the County at November 30, 2004 were received by the County Collector prior to January 31, 2005. The tax levy for 2004 has been reported as a receivable at November 30, 2004. Those taxes have been levied to fund fiscal year 2005 budgets, thus have been deferred, and will be recognized as revenue in the subsequent fiscal year.

DuPage Airport Authority

Property taxes for 2003 attach as an enforceable lien on January 1, 2003 on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and issued on or about April 1, 2004 and are payable in two installments on or about June 1, 2004 and September 1, 2004. The County collects such taxes and remits them periodically.

The Authority has deferred its 2004 Tax Levy since the revenue will not be available to fund current operations but will be used to fund debt service requirements for fiscal 2005.

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 (amounts not rounded) 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.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2004

1. Summary of Significant Accounting Policies (Cont.)

K. Capital Assets (Cont.)

Primary Government

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

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

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

DuPage Airport Authority

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

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

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, 2004

1. Summary of Significant Accounting Policies (Cont.)

M. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change. In the government-wide financial statements, restricted net assets are legally restricted by outside parties for a specific purpose.

N. Vacation and Sick Leave

The County's employees earn sick leave pay, which generally may be either taken or accumulated up to a maximum of 250 days. Once an employee accumulates 30 days of sick leave pay, at the employee's option, he or she may continue to accumulate sick leave or request payment or paid vacation for accumulated days beyond 30, at a rate which varies based upon years of service. Upon retirement or voluntary termination, the employee is paid for accumulated sick leave up to certain limits. Vacation pay is earned on a monthly basis. After completing 5 years of employment, employees may redeem up to one week of their annual accrued vacation. For employees hired before December 2, 2002, the County has an Employee Retention Program, whereby employees with 5 to 20 years of service may earn up to 120 paid days, payable at termination. In accordance with GASB Interpretation No. 6, governmental fund liabilities are recognized only for compensated absences and employee retention to be paid with currently expendable financial resources. Other obligations are not reported in the fund financial statements but are reported as expenses/liabilities in the entity-wide balance sheet and statement of activities. Business-type activities record an expense and liabilities at the time the benefits are earned.

O. Capital Leases

Leases, which are in effect financing agreements under the provisions of FAS Statement 13, are recorded as capital leases. The present value of the asset and liability at the inception of the lease are recorded on the Reporting Entity's balance sheet.

P. 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.

Q. 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.

R. Interfund Transactions

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's water and sewer function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2004

1. Summary of Significant Accounting Policies (Cont.)

S. Reporting of Revenues

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's enterprise funds and internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, the unrestricted resources are used as they are needed.

2. Cash and Investments

The County is permitted by Illinois Statutes to invest any public funds in:

- A. Obligations guaranteed by the United States Treasury; or
- B. Interest-bearing accounts constituting direct obligations of any bank as defined by the Illinois Banking Act; or
- C. Short-term obligations of U.S. corporations with assets exceeding \$500,000,000 and rated within the three highest classifications by at least two standards rating services; or
- D. Money market mutual funds registered under the Investment Company Act of 1940 provided the portfolio is limited to obligations described in (A.); or
- E. Interest-bearing accounts constituting direct obligations of any savings and loan as defined by the Illinois Savings and Loan Act; or
- F. The Illinois Funds Money Market Fund, which is an external investment pool developed and implemented in 1975 by the Illinois General Assembly under the jurisdiction of the Treasurer, who has regulatory oversight for the pool. The fair value of the position in this pool is the same as the value of the pool shares.

The County may not purchase or invest in instruments which constitute repurchase agreements unless the following requirements are met:

- A. The securities are purchased through banks or trust companies that do business in the State of Illinois, unless registered or inscribed in the name of the public agency.
- B. The security interest must be perfected. In order to perfect the security interest, the security party, or its custodian or agent, must take possession of the securities.
- C. Agreements shall be for periods of 30 days or less.
- D. The County enters into a written master repurchase agreement or contract which outlines the basic responsibilities and liabilities of the buyer, the seller and the custodial bank.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2004

2. Cash and Investments (Cont.)

Deposits

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

At November 30, 2004 the carrying amount of the County cash deposits totaled \$262,728,379. Cash on hand of \$5,500 is excluded. The related bank balances were \$272,046,960.

At year end the carrying amount of the Emergency Telephone System Board's deposits totaled \$14,221,701, and the bank balances totaled \$13,989,630.

At year end the carrying amount of the Airport Authority's deposits totaled \$15,148,856, and the bank balances totaled \$15,234,283. Cash on hand of \$2,425 has been excluded from the amounts shown below.

Category 1

Deposits covered by federal depository insurance, or by collateral held by the Reporting Entity or its agent, in the Reporting Entity's name.

Category 2

Deposits covered by collateral held by the pledging financial institution's trust department, or by its agent, in the Reporting Entity's name.

Category 3

Deposits covered by collateral held by the pledging financial institution, or its trust department, or its agent but not in the Reporting Entity's name, and deposits which are uninsured and uncollateralized.

Bank Balances	Category 1	Category 2	Category 3	Total Deposits
Primary Government	\$ 9,070,600		262,976,360	272,046,960
Discretely Presented Component Units				
Emergency Telephone System	13,989,630			13,989,630
DuPage Airport Authority	4,625,626		10,608,657	15,234,283
Subtotal Discretely Presented Component Units	18,615,256	-	10,608,657	29,223,913
Total Reporting Entity	\$ 27,685,856	-	273,585,017	301,270,873

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2004

2. Cash and Investments (Cont.)

Investments

The Reporting Entity's investments for all Fund Types are categorized to give an indication of the level of risk assumed by the entities. Category 1 includes investments that are insured or registered or for which the securities are held by the Reporting Entity or its agent in the Reporting Entity's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the Reporting Entity's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty or by its trust department or agent but not in the Reporting Entity's name and uninsured, unregistered and uncollateralized investments.

The Reporting Entity's investments by type of investment are categorized as follows:

Fund	Investment Type	Carrying Amount (Fair Value)			Total
		Category			
		1	2	3	
County Funds	Federal Agencies	\$ 100,000		12,308,720	12,408,720
	U.S. Treasury Bills	10,294,800			10,294,800
		<u>\$ 10,394,800</u>	-	<u>12,308,720</u>	<u>22,703,520</u>
Investments Not Subject to Risk Categorization					
County Funds					
	Illinois Funds Money Market Fund				9,183,518
	Government Money Market Trust				<u>30,856,280</u>
					<u>62,743,318</u>

Investments (considered cash equivalents) of the DuPage Airport Authority consist of the One Group Treasury Only Money Market Fund, which invests exclusively in high-quality, short-term securities issued or guaranteed by the U.S. Government or U.S. Governmental agencies and instrumentalities. The funds are held by trustees for debt service requirements and totaled \$6,460,568 at December 31, 2004.

3. Allowance for Doubtful Accounts

The allowance for doubtful accounts at November 30, 2004, is comprised of the following components:

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 collectibility is questionable. 40,570

\$ 540,570

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2004

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	\$ 239,477,270	13,374,789		252,852,059
Construction in Progress	107,218,504	35,713,093	(67,687,235)	75,244,362
Total Capital Assets Not Being Depreciated	346,695,774	49,087,882	(67,687,235)	328,096,421
Capital Assets Being Depreciated				
Buildings	207,792,769	37,440,739	(1,297,754)	243,935,754
Improvements Other Than Buildings	1,349,307	33,961		1,383,268
Machinery and Equipment	53,350,645	4,331,358	(1,291,357)	56,390,646
Infrastructure	484,793,892	22,830,433		507,624,325
Total Capital Assets Being Depreciated	747,286,613	64,636,491	(2,589,111)	809,333,993
Less Accumulated Depreciation				
Buildings	(64,447,101)	(5,726,793)	665,132	(69,508,762)
Improvements Other Than Buildings	(247,115)	(27,967)		(275,082)
Machinery and Equipment	(37,384,028)	(4,881,870)	1,175,198	(41,090,700)
Infrastructure	(238,909,068)	(16,077,571)		(254,986,639)
Total Accumulated Depreciation	(340,987,312)	(26,714,201)	1,840,330	(365,861,183)
Total Capital Assets Being Depreciated, Net	406,299,301	37,922,290	(748,781)	443,472,810
Governmental Activities Capital Assets, Net	\$ 752,995,075	87,010,172	(68,436,016)	771,569,231

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2004

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	\$ 2,108,835			2,108,835
Construction in Progress	1,803,915	1,805,352	(1,465,546)	2,143,721
Total Capital Assets Not Being Depreciated	3,912,750	1,805,352	(1,465,546)	4,252,556
Capital Assets Being Depreciated				
Water and Sewerage System	159,983,955	1,892,281		161,876,236
Building and Improvements	25,157,126	171,727		25,328,853
Equipment and Vehicles	8,980,899	157,481	(39,349)	9,099,031
Total Capital Assets Being Depreciated	194,121,980	2,221,489	(39,349)	196,304,120
Less Accumulated Depreciation				
Water and Sewerage System	(74,019,922)	(3,901,401)		(77,921,323)
Building and Improvements	(15,475,755)	(1,053,833)		(16,529,588)
Equipment and Vehicles	(6,936,321)	(532,106)	39,187	(7,429,240)
Total Accumulated Depreciation	(96,431,998)	(5,487,340)	39,187	(101,880,151)
Total Capital Assets Being Depreciated, Net	97,689,982	(3,265,851)	(162)	94,423,969
Business-Type Activities Capital Assets, Net	\$ 101,602,732	(1,460,499)	(1,465,708)	98,676,525

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

Governmental Activities	
General Government	\$ 3,687,192
Health and Public Safety	2,579,909
Highways, Streets and Bridges	15,073,607
Public Services	128,239
Judicial	3,066,684
Public Works	2,178,019
Educational Services	551
	<u>\$ 26,714,201</u>
Business-Type Activities	
Convalescent Center	\$ 1,355,354
Water and Sewage Center	4,131,986
	<u>\$ 5,487,340</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2004

4. Capital Assets (Cont.)

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

Business-Type Activities	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets Not Being Depreciated				
Land	\$ 62,243,598			62,243,598
Construction in Progress	10,833,009	5,437,092	(278,723)	15,991,378
	<u>73,076,607</u>	<u>5,437,092</u>	<u>(278,723)</u>	<u>78,234,976</u>
Capital Assets Being Depreciated				
Land Improvements	81,673,735	206,542	(3,934)	81,876,343
Buildings and Improvements	62,790,373	6,510		62,796,883
Infrastructure	39,355,277	1,058,812		40,414,089
Equipment and Vehicles	8,379,647	145,218	(118,455)	8,406,410
	<u>192,199,032</u>	<u>1,417,082</u>	<u>(122,389)</u>	<u>193,493,725</u>
Less Accumulated Depreciation				
Land Improvements	(41,391,091)	(4,220,906)	2,927	(45,609,070)
Buildings and Improvements	(14,935,684)	(2,046,848)		(16,982,532)
Infrastructure	(14,738,346)	(1,997,149)		(16,735,495)
Equipment and Vehicles	(6,159,893)	(509,974)	118,453	(6,551,414)
	<u>(77,225,014)</u>	<u>(8,774,877)</u>	<u>121,380</u>	<u>(85,878,511)</u>
Total Capital Assets Being Depreciated, Net	<u>114,974,018</u>	<u>(7,357,795)</u>	<u>(1,009)</u>	<u>107,615,214</u>
Capital Assets, Net	<u>\$ 188,050,625</u>	<u>(1,920,703)</u>	<u>(279,732)</u>	<u>185,850,190</u>

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

Governmental-Type Activities	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets Being Depreciated				
Equipment	\$ 6,765,718	2,198,160		8,963,878
Less Accumulated Depreciation	(4,973,813)	(1,510,084)		(6,483,897)
	<u>1,791,905</u>	<u>688,076</u>	<u>-</u>	<u>2,479,981</u>
Construction in Progress	979,300	3,145,983	(979,300)	3,145,983
Capital Assets, Net	<u>\$ 2,771,205</u>	<u>3,834,059</u>	<u>(979,300)</u>	<u>5,625,964</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2004

5. Long-Term Debt

A. Changes in Long-Term Debt

Long-term liability activity for the year ended November 30, 2004 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental Activities</u>					
Bonds Payable					
Special Service Areas	\$ 7,330,000		(235,000)	7,095,000	435,000
Refinancing GO Bonds - Jail Expansion Project	23,265,000			23,265,000	
Refunded GO Bonds - Stormwater Projects	33,445,000			33,445,000	
2001 Drainage Project Alternate Revenue	28,045,000		(690,000)	27,355,000	720,000
2001 MFT Revenue Bonds	124,155,000		(4,310,000)	119,845,000	4,535,000
2001 Courthouse Annex Bonds	55,000,000		(980,000)	54,020,000	1,030,000
2001 Stormwater Project Alternate Revenue	25,285,000		(925,000)	24,360,000	945,000
2001 Election Commission Certificates	1,875,000		(285,000)	1,590,000	295,000
2002 Refinancing Stormwater Bonds	26,915,000		(2,215,000)	24,700,000	2,320,000
2002 Refinancing Jail Bonds	18,520,000		(1,510,000)	17,010,000	1,580,000
Total Bonds Payable	343,835,000	-	(11,150,000)	332,685,000	11,860,000
Accrued Compensated Absences	5,552,508	2,131,234	(1,871,234)	5,812,508	260,000
Employee Retention Program	6,033,447	1,177,194	(483,021)	6,727,620	397,384
Governmental Activities Long-Term Liabilities	<u>\$ 355,420,955</u>	<u>3,308,428</u>	<u>(13,504,255)</u>	<u>345,225,128</u>	<u>12,517,384</u>
<u>Business-Type Activities</u>					
Bonds Payable					
Revenue Bonds	\$ 9,125,000		(1,485,000)	7,640,000	1,405,000
IEPA Construction Loan	6,474,030		(482,644)	5,991,386	498,997
Capital Lease	229,108		(61,811)	167,297	64,664
Employee Retention Program	399,277	232,832		632,109	
Business-Type Activities Long-Term Liabilities	<u>\$ 16,227,415</u>	<u>232,832</u>	<u>(2,029,455)</u>	<u>14,430,792</u>	<u>1,968,661</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2004

5. Long-Term Debt (Cont.)

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

Accrued compensated absences and employee retention program are paid by the fund and department which employs the personnel. In governmental activities, this is primarily the General Fund and Health Department Fund. Related benefits are paid from the Illinois Municipal Retirement and Social Security Special Revenue Funds.

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>DuPage Airport Authority</u>					
Bonds Payable					
Tax Exempt General Fund Series A	\$ 8,485,000		(2,000,000)	6,485,000	2,110,000
Taxable General Fund Series B	14,985,000		(3,570,000)	11,415,000	3,740,000
Capital Leases	402,041		(94,371)	307,670	95,746
<hr/>					
DuPage Airport Authority Long-Term Liabilities	\$ 23,872,041	-	(5,664,371)	18,207,670	5,945,746

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2004

5. Long-Term Debt (Cont.)

B. Debt Service Requirements to Maturity for the Primary Government

Year	S.S.A. 1 - Itasca Ranchettes		S.S.A. 4 - Nelsons Highview	
	Principal	Interest	Principal	Interest
2005	\$ 65,000	3,006	30,000	9,200
2006			30,000	6,800
2007			35,000	4,200
2008			35,000	1,400
2009				
2010				
2011				
2012				
2013				
2014				
2015				
2016				
2017				
2018				
2019				
2020				
2021				
2022				
2023				
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2027				
2028				
2029				
2030				
2031				
	<u>\$ 65,000</u>	<u>3,006</u>	<u>130,000</u>	<u>21,600</u>
Interest Rates	9.1% to 9.9%		8.0%	
Interest Dates	January 1 and July 1		January 1 and July 1	
Date of Issue	December 31, 1985		January 27, 1989	
Amount of Issue	\$724,000		\$360,000	
Paying Agent	LaSalle Bank N.A. Chicago, Illinois		LaSalle Bank N.A. Chicago, Illinois	

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2004

5. Long-Term Debt (Cont.)

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

Year	S.S.A. 10 - Water Extension Project		S.S.A. 11 - Refinancing - Nordic Water	
	Principal	Interest	Principal	Interest
2005	\$ 25,000	7,650	65,000	56,869
2006	25,000	6,150	70,000	52,312
2007	30,000	4,500	75,000	47,419
2008	30,000	2,700	75,000	42,356
2009	30,000	900	85,000	36,956
2010			90,000	31,050
2011			95,000	24,806
2012			100,000	18,225
2013			105,000	11,306
2014			115,000	3,881
2015				
2016				
2017				
2018				
2019				
2020				
2021				
2022				
2023				
2024				
2025				
2026				
2027				
2028				
2029				
2030				
2031				
	\$ 140,000	21,900	875,000	325,180

Interest Rates	6.0%	6.75%
Interest Dates	January 1, and July 1	January 1 and July 1
Date of Issue	June 27, 1994	December 21, 1995
Amount of Issue	\$300,000	\$1,250,000
Paying Agent	U.S. Bank Trust N.A St. Paul, Minnesota	Bank of New York Midwest Trust Company New York, New York

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2004

5. Long-Term Debt (Cont.)

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

Year	S.S.A. 12 - Glen Ellyn Woods		S.S.A. 16 - Flowerfield	
	Principal	Interest	Principal	Interest
2005	\$ 40,000	11,700	15,000	8,616
2006	40,000	9,300	15,000	7,769
2007	40,000	6,900	15,000	6,921
2008	45,000	4,350	15,000	6,074
2009	50,000	1,500	20,000	5,085
2010			20,000	3,955
2011			20,000	2,825
2012			20,000	1,695
2013			20,000	565
2014				
2015				
2016				
2017				
2018				
2019				
2020				
2021				
2022				
2023				
2024				
2025				
2026				
2027				
2028				
2029				
2030				
2031				
	\$ 215,000	33,750	160,000	43,505
Interest Rates	6.0%		5.65%	
Interest Dates	January 1 and July 1		January 1 and July 1	
Date of Issue	June 27, 1994		September 4, 1997	
Amount of Issue	\$460,000		\$230,000	
Paying Agent	U.S. Bank Trust N.A. St. Paul, Minnesota		Cole Taylor Bank Chicago, Illinois	

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2004

5. Long-Term Debt (Cont.)

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

Year	S.S.A. 19 - Glen Ellen Woods Subdivision		S.S.A. 25 - Westlands Subdivision	
	Principal	Interest	Principal	Interest
2005	\$ 80,000	110,267	75,000	110,314
2006	80,000	106,876	80,000	107,114
2007	85,000	103,109	85,000	103,554
2008	90,000	98,896	85,000	99,729
2009	95,000	94,387	90,000	95,626
2010	95,000	89,756	95,000	91,173
2011	100,000	85,002	100,000	86,358
2012	105,000	79,940	105,000	81,233
2013	115,000	74,441	110,000	75,775
2014	120,000	68,565	115,000	69,924
2015	125,000	62,284	120,000	63,605
2016	130,000	55,590	125,000	56,867
2017	135,000	48,532	135,000	49,582
2018	145,000	40,972	140,000	41,745
2019	155,000	32,872	150,000	33,481
2020	160,000	24,188	155,000	24,633
2021	170,000	14,907	165,000	15,192
2022	180,000	5,063	175,000	5,162
2023				
2024				
2025				
2026				
2027				
2028				
2029				
2030				
2031				
	<u>\$ 2,165,000</u>	<u>1,195,647</u>	<u>2,105,000</u>	<u>1,211,067</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	LaSalle Bank N.A. Chicago, Illinois		LaSalle Bank N.A. Chicago, Illinois	

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2004

5. Long-Term Debt (Cont.)

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

Year	S.S.A. 26 - Bruce Lake Subdivision		Subtotal S.S.A. Projects	
	Principal	Interest	Principal	Interest
2005	\$ 40,000	66,185	435,000	383,807
2006	45,000	63,954	385,000	360,275
2007	45,000	61,591	410,000	338,194
2008	50,000	59,097	425,000	314,602
2009	50,000	56,472	420,000	290,926
2010	55,000	53,716	355,000	269,650
2011	60,000	50,660	375,000	249,651
2012	60,000	47,397	390,000	228,490
2013	65,000	44,122	415,000	206,209
2014	65,000	40,824	415,000	183,194
2015	75,000	37,181	320,000	163,070
2016	75,000	33,244	330,000	145,701
2017	80,000	29,075	350,000	127,189
2018	85,000	24,538	370,000	107,255
2019	90,000	19,725	395,000	86,078
2020	95,000	14,519	410,000	63,340
2021	100,000	8,913	435,000	39,012
2022	105,000	3,019	460,000	13,244
2023				
2024				
2025				
2026				
2027				
2028				
2029				
2030				
2031				
	<u>\$ 1,240,000</u>	<u>714,232</u>	<u>7,095,000</u>	<u>3,569,887</u>

Interest Rates	5.00% to 5.25%
Interest Dates	January 1 and July 1
Date of Issue	July 1, 2002
Amount of Issue	\$1,250,000
Paying Agent	LaSalle Bank N.A. Chicago, Illinois

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2004

5. Long-Term Debt (Cont.)

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

Year	Series 1993 Jail Expansion Projects Bonds		Series 1993 Stormwater Projects Bonds	
	Principal	Interest	Principal	Interest
2005	\$ 1,480,000	2,168,258	2,130,000	3,117,370
2006	1,555,000	2,088,570	2,240,000	3,002,630
2007	1,640,000	2,003,082	2,360,000	2,879,550
2008	1,730,000	1,911,228	2,485,000	2,747,492
2009	1,825,000	1,813,009	2,620,000	2,606,450
2010	1,925,000	1,709,428	2,765,000	2,457,708
2011	2,030,000	1,600,665	2,920,000	2,301,370
2012	2,140,000	1,485,990	3,080,000	2,136,370
2013	2,260,000	1,364,990	3,250,000	1,962,295
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				
	39,850,000	21,726,880	57,295,000	31,238,415
Bonds Partially Defeased	(16,585,000)	(4,419,660)	(23,850,000)	(6,354,955)
	<u>\$ 23,265,000</u>	<u>17,307,220</u>	<u>33,445,000</u>	<u>24,883,460</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	JP Morgan Chase Dallas, Texas		JP Morgan Chase Dallas, Texas	

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2004

5. Long-Term Debt (Cont.)

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

Year	Series 2001 Drainage Project Alternate Revenue		Series 2001 Motor Fuel Tax Revenue Bond	
	Principal	Interest	Principal	Interest
2005	\$ 720,000	1,357,743	4,535,000	6,400,819
2006	745,000	1,328,943	4,775,000	6,174,338
2007	775,000	1,299,143	4,990,000	5,954,625
2008	820,000	1,256,518	5,210,000	5,705,588
2009	855,000	1,222,693	5,485,000	5,445,413
2010	890,000	1,186,355	5,730,000	5,164,425
2011	935,000	1,137,405	6,050,000	4,840,475
2012	1,005,000	1,085,980	6,380,000	4,490,675
2013	1,060,000	1,039,750	6,745,000	4,113,331
2014	1,100,000	986,750	7,135,000	3,714,281
2015	1,150,000	931,750	7,545,000	3,292,231
2016	1,210,000	874,250	7,980,000	2,845,888
2017	1,270,000	813,750	8,440,000	2,373,813
2018	1,340,000	750,250	8,925,000	1,874,569
2019	1,410,000	683,250	9,435,000	1,346,719
2020	1,480,000	612,750	9,980,000	813,488
2021	1,555,000	538,750	10,505,000	275,756
2022	1,635,000	461,000		
2023	1,715,000	379,250		
2024	1,800,000	291,356		
2025	1,895,000	199,106		
2026	1,990,000	101,988		
2027				
2028				
2029				
2030				
2031				
	\$ 27,355,000	18,538,730	119,845,000	64,826,434

Interest Rates	4.0% to 5.0%	4.0% to 5.25%
Interest Dates	January 1 and July 1	January 1 and July 1
Date of Issue	July 1, 2001	April 15, 2001
Amount of Issue	\$29,310,000	\$130,840,000
Paying Agent	U.S. Bank Trust N.A. St. Paul, Minnesota	LaSalle Bank N.A. Chicago, Illinois

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2004

5. Long-Term Debt (Cont.)

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

Year	Series 2001 Courthouse Annex General Obligation		Series 2001 Stormwater Project Alternate Revenue	
	Principal	Interest	Principal	Interest
2005	\$ 1,030,000	2,639,563	945,000	1,106,503
2006	1,065,000	2,600,238	975,000	1,077,684
2007	1,105,000	2,556,838	1,005,000	1,045,365
2008	1,150,000	2,511,738	1,040,000	1,009,430
2009	1,195,000	2,458,863	1,075,000	970,424
2010	1,255,000	2,397,613	1,115,000	928,664
2011	1,320,000	2,336,538	1,160,000	883,861
2012	1,380,000	2,272,338	1,205,000	835,959
2013	1,450,000	2,199,775	1,255,000	779,881
2014	1,525,000	2,123,588	1,315,000	715,631
2015	1,600,000	2,043,463	1,385,000	648,131
2016	1,685,000	1,957,231	1,450,000	577,256
2017	1,775,000	1,868,625	1,525,000	501,928
2018	1,860,000	1,777,750	1,605,000	420,719
2019	1,955,000	1,682,375	1,690,000	334,225
2020	2,050,000	1,582,250	1,775,000	243,269
2021	2,155,000	1,477,125	1,870,000	147,588
2022	2,265,000	1,366,625	1,970,000	49,250
2023	2,375,000	1,250,625		
2024	2,495,000	1,128,875		
2025	2,620,000	1,001,000		
2026	2,750,000	866,750		
2027	2,890,000	725,750		
2028	3,030,000	577,750		
2029	3,185,000	422,375		
2030	3,345,000	259,125		
2031	3,510,000	87,750		
	\$ 54,020,000	44,172,536	24,360,000	12,275,768

Interest Rates	5.0% to 5.25%	2.125% to 5.0%
Interest Dates	January 1 and July 1	January 1 and July 1
Date of Issue	August 29, 2001	November 1, 2001
Amount of Issue	\$55,000,000	\$26,000,000
Paying Agent	LaSalle Bank N.A. Chicago, Illinois	LaSalle Bank N.A. Chicago, Illinois

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2004

5. Long-Term Debt (Cont.)

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

Year	2002 Refinancing Stormwater Bonds		2002 Refinancing Jail Bonds	
	Principal	Interest	Principal	Interest
2005	\$ 2,320,000	1,062,500	1,580,000	770,300
2006	2,410,000	979,950	1,640,000	714,100
2007	2,485,000	881,675	1,695,000	647,125
2008	2,605,000	754,425	1,780,000	560,250
2009	2,735,000	648,275	1,870,000	469,000
2010	2,815,000	536,875	1,960,000	373,250
2011	2,960,000	392,500	2,055,000	272,875
2012	3,105,000	240,875	2,160,000	167,500
2013	3,265,000	81,625	2,270,000	56,750
2014				
2015				
2016				
2017				
2018				
2019				
2020				
2021				
2022				
2023				
2024				
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2026				
2027				
2028				
2029				
2030				
2031				
	\$ 24,700,000	5,578,700	17,010,000	4,031,150
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	\$26,915,000		\$18,520,000	
Paying Agent	LaSalle Bank N.A. Chicago, Illinois		LaSalle Bank N.A. Chicago, Illinois	

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2004

5. Long-Term Debt (Cont.)

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

Year	2001 Election Commission Certificates	
	Principal	Interest
2005	\$ 295,000	65,315
2006	305,000	54,695
2007	315,000	42,952
2008	330,000	29,880
2009	345,000	15,525
2010		
2011		
2012		
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2030		
2031		
	<u>\$ 1,590,000</u>	<u>208,367</u>

Interest Rates	2.2% to 4.4%
Interest Dates	January 1 and July 1
Date of Issue	December 1, 2001
Amount of Issue	\$2,310,000
Paying Agent	LaSalle Bank N.A. Chicago, Illinois

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2004

5. Long-Term Debt (Cont.)

C. Future Obligations

Annual debt service requirements for the County are as follows:

COUNTY BONDS

Ending November 30	Governmental Activities		
	Principal	Interest	Total
2005	\$ 15,470,000	19,072,178	34,542,178
2006	16,095,000	18,381,423	34,476,423
2007	16,780,000	17,648,549	34,428,549
2008	17,575,000	16,801,151	34,376,151
2009	18,425,000	15,940,578	34,365,578
2010-2014	98,730,000	64,524,615	163,254,615
2015-2019	101,330,000	37,882,706	139,212,706
2020-2024	63,500,000	11,674,073	75,174,073
2025-2029	18,360,000	3,894,719	22,254,719
2030-2031	6,855,000	346,875	7,201,875
	373,120,000	206,166,867	579,286,867
Defeased Bonds	(40,435,000)	(10,774,615)	(51,209,615)
County Total	\$ 332,685,000	195,392,252	528,077,252

D. Debt Service Requirements to Maturity - Discretely Presented Component Unit - DuPage Airport Authority

Year Ended December 31	GO Bonds Series A	GO Bonds Series B	Capital Leases	Totals
2005	\$ 2,272,900	4,049,955	109,360	6,432,215
2006	2,268,700	4,034,984	109,360	6,413,044
2007	2,238,075	3,909,504	109,524	6,257,103
	\$ 6,779,675	11,994,443	328,244	19,102,362
Interest	\$ 294,675	579,443	20,574	894,692
Principal	6,485,000	11,415,000	307,670	18,207,670
	\$ 6,779,675	11,994,443	328,244	19,102,362

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2004

5. Long-Term Debt (Cont.)

E. Enterprise Fund - Water and Sewerage System Revenue Bonds

On August 12, 2003, the County Board adopted an ordinance authorizing and providing for the issuance of Water and Sewerage System Revenue Bonds, Series A of 2003, and Taxable Water and Sewerage Revenue Bonds, Series B of 2003, for the purpose of refunding outstanding revenue bonds.

Where reference is made herein to the Ordinance, the intent is to include all ordinances as a single ordinance.

The Ordinance required the establishment of funds designated as "Revenue Fund," and various accounts within the Revenue Fund designated as "Operation and Maintenance Account," "Bond and Interest Account," "Bond Reserve Account," "Depreciation, Replacement, Improvement and Extension Account," and "Surplus Revenue Account."

Revenue held or collected from ownership and operation of the System are deposited in the Revenue Fund. Monies deposited in the Revenue Fund 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 the sum of an amount sufficient to pay the estimated expense of operation and maintenance of the System for the month of the deposit and the next succeeding month.

Bond and Interest Account - An amount sufficient to cover interest becoming due on the bonds on the next succeeding interest payment date and an amount sufficient to cover the principal of all of the bonds coming due on the next succeeding principal maturity date and the sinking fund installments, if any, for such date.

Bond Reserve Account - An amount equal to the debt services requirement less the amount of any applicable surety bond coverage.

Depreciation, Replacement, Improvement and Extension Account - Which includes the following administrative sub-accounts:

Replacement Sub-Account - The amount the County Board determines by Ordinance but not less than the amount required as a condition of federal law and regulations posed in connection with the granting of federal funds for the project.

Improvement and Extension Sub-Account - Amounts determined by the County Board to be adequate to provide for improvements and extensions to the System and extraordinary repairs and replacements not covered by the Replacement Sub-Account. Credits to this account should not be less than 10% of the credits required to be made to the Replacement Sub-Account.

Connection Charge Sub-Account - The amounts determined by the County Board from time to time. At the discretion of the County Board, monies in this sub-account may be transferred to either or both of the two preceding sub-accounts.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2004

5. Long-Term Debt (Cont.)

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

Surplus Revenue Account - All revenues remaining in the Revenue Fund after all required transfers are made to the respective accounts and sub-accounts.

During fiscal year 2004, all required transfers were made in accordance with the Ordinance.

Revenue Bonds Payable - Activity for revenue bonds payable during fiscal year 2004 was as follows:

Balance of Revenue Bonds Payable, December 1, 2003	\$ 9,125,000
Principal Payments on Bonds	<u>(1,485,000)</u>
Balance of Revenue Bonds Payable, November 30, 2004	<u>\$ 7,640,000</u>

Details of the revenue bonds payable are as follows:

	Series A of 2003	Series B of 2003	Total
Balance Payable, November 30, 2004	<u>\$ 4,585,000</u>	<u>3,055,000</u>	<u>7,640,000</u>
Interest Rates	2.0% - 4.0%	2.0% - 5.0%	
Maturity, December 1	2005 - 2011	2005 - 2010	

Payments due on revenue bonds through maturity are as follows:

Fiscal Year	Series A of 2003			Series B of 2003		
	Interest	Bond Principal	Total	Interest	Bond Principal	Total
2005	\$ 138,088	845,000	983,088	118,887	560,000	678,887
2006	121,188	725,000	846,188	103,687	550,000	653,687
2007	104,875	640,000	744,875	85,812	520,000	605,812
2008	85,975	565,000	650,975	66,312	500,000	566,312
2009	68,725	505,000	573,725	45,062	475,000	520,062
2010-2011	84,850	1,305,000	1,389,850	22,500	450,000	472,500
	<u>\$ 603,701</u>	<u>4,585,000</u>	<u>5,188,701</u>	<u>442,260</u>	<u>3,055,000</u>	<u>3,497,260</u>

The Revenue Bonds are insured for payment through a policy purchased by the County from the AMBA Indemnity Corporation (AMBAC). The terms of the policy do not relieve the County of its obligation to fully meet the debt service requirements of the bonds; however, AMBAC guarantees timely payment of principal and interest in the event that insufficient funds are on hand at the paying agent.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2004

5. Long-Term Debt (Cont.)

F. 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 2004 was \$482,644.

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

Fiscal Year	IEPA Construction Loan		
	Interest	Bond Principal	Total
2005	\$ 197,154	498,997	696,151
2006	180,247	515,904	696,151
2007	162,767	533,384	696,151
2008	144,694	551,457	696,151
2009	126,010	570,141	696,151
2010-2014	326,857	3,153,897	3,480,754
2015	2,816	167,606	170,422
	<u>\$ 1,140,545</u>	<u>5,991,386</u>	<u>7,131,931</u>

G. Capital Lease

The County's Convalescent Center leases a medicine machine through a capital leasing arrangement. Assets of business-type activities under capital lease totaled \$316,750 at November 30, 2004. Future obligations under the lease are as follows:

Year Ending November 30,	Amount
2005	\$ 70,897
2006	70,897
2007	<u>35,448</u>
	177,242
Less Interest Portion	<u>(9,945)</u>
Outstanding Obligation	<u>\$ 167,297</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2004

5. Long-Term Debt (Cont.)

H. Prior Year Defeasance of Revenue Bonds

On August 12, 2003, the County's Water and Sewerage System issued \$9,125,000 of revenue bonds to provide resources to purchase U.S. Government, State and Local Government Series securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$8,765,000 of revenue bonds. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the statement of net assets. The reacquisition price exceeded the net carrying amount of the old debt by \$360,000. This amount is being netted against the new debt and amortized over the remaining life of the new debt issued, which is shorter than the life of the refunded debt. This advance refunding was undertaken to reduce total debt service payments over the next 11 years by \$304,056 and resulted in an economic gain of \$295,791.

I. Prior Year Partial Defeasance of General Obligation Bonds (Alternate Revenue Source - Jail Project)

In prior years, the County defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for future debt service payments on the 1993 bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County financial statements. At November 30, 2004, \$16,585,000 of bonds outstanding are considered defeased.

J. Prior Year Defeasance of General Obligation Bonds (Alternate Revenue Source - Stormwater Project)

In prior years, the County defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for future debt service payments on the 1993 bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County financial statements. At November 30, 2004, \$23,850,000 of bonds outstanding are considered defeased.

K. Partial Defeasance of Motor Fuel Tax Revenue Bonds, Series 1995

In prior years, the County defeased certain transportation revenue bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County financial statements. At November 30, 2004, \$6,315,000 of bonds outstanding are considered defeased.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2004

5. Long-Term Debt (Cont.)

L. Non-Commitment Debt

On July 1, 1999, the County issued Series 1999 Variable Rate Demand Revenue Bonds in the amount of \$28,000,000. Net proceeds of the issuance were deposited by Benedictine University in Lisle, Illinois, for construction of a new facility. The University has signed a promissory note payable to the County, securing all principal and interest due under the bonds. As the intent of all parties is that the University will provide funds for all debt payments, the liability has not been recorded on the County's balance sheet. The outstanding balance on this obligation was \$25,700,000 at May 31, 2004.

On April 6, 2000, the County issued Series 2000 Variable Rate Demand Revenue Bonds in the amount of \$10,000,000. Net proceeds of the issuance were deposited by Benet Academy in Lisle, Illinois, for construction of a new facility. The Academy 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 Academy 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 \$9,700,000 at June 30, 2004.

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. There balance outstanding as of November 30, 2004 was \$42,000,000.

6. Segment Information

Primary Government's Enterprise Activities

Proprietary Fund Types - Enterprise funds of the County consist of the Convalescent Center, which provides long-term residential care, and the Water and Sewerage System, which provides for construction and maintenance of new and existing water and sewer systems and sewerage treatment.

The Water and Sewerage System has issued Revenue Bonds, which are supported by all revenues recorded in the Water and Sewerage System Fund. Since the Water and Sewerage System is reported as a major proprietary fund, required segment reporting requirements are effectively met within the Proprietary Fund Type financial statements included in Exhibits A-10 through A-12 of this report.

7. 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 of \$8,810 multiplied by the average number of employees during the Stop Loss Coverage Period. At November 30, 2004, \$530,000 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.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2004

7. Risk Management (Cont.)

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 workers' compensation as required by law.

Significant losses are covered by commercial insurance for all major programs. For liability insurance, there have been increases in insurance coverage during fiscal year 2004. For other 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.

Unpaid Claims Liabilities - County

The following represent the changes in approximate aggregate liabilities for the County from November 30, 2001 to November 30, 2004:

	Health Care	Tort Liability	Total
Liability Balance, November 30, 2001	\$ 350,000	500,000	850,000
Claims and Changes in Estimates	19,761,469	3,533,631	23,295,100
Claims Payable	19,491,469	3,516,631	23,008,100
Liability Balance, November 30, 2002	620,000	517,000	1,137,000
Claims and Changes in Estimates	22,265,865	4,354,053	26,619,918
Claims Payable	22,335,865	3,956,053	26,291,918
Liability Balance, November 30, 2003	550,000	915,000	1,465,000
Claims and Changes in Estimates	22,556,760	1,838,185	24,394,945
Claims Payable	22,576,760	2,279,185	24,855,945
Liability Balance, November 30, 2004	\$ 530,000	474,000	1,004,000
Assets Available to Pay Claims November 30, 2004	\$ 160,190	5,829,239	5,989,429

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2004

8. 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 balance sheet.

9. Interfund Receivables and Payables

The composition of interfund balances as of November 30, 2004 is as follows:

Receivable Fund	Payable Fund	Amount
General	Nonmajor Governmental Funds	\$ 1,208,765
	Convalescent Center	450,000
	Local Gasoline Tax	<u>355,022</u>
		<u>2,013,787</u>
Local Gasoline Tax	General	31,645
	Nonmajor Governmental Funds	<u>149</u>
		<u>31,794</u>
Nonmajor Governmental Funds	General	994,485
	Local Gasoline Tax	255,599
	Nonmajor Governmental Funds	452,868
	Water and Sewerage System	<u>469,399</u>
		<u>2,172,351</u>
Business-Type Convalescent Center	Nonmajor Governmental Fund	<u>488</u>
Water and Sewerage System	General	1,111,199
	Nonmajor Governmental Funds	<u>186,721</u>
		<u>1,297,920</u>
Internal Service Funds	Water and Sewerage System	17,088
	Local Gasoline Tax	80,577
	Nonmajor Governmental Funds	<u>29,672</u>
		<u>127,337</u>

Interfund balances arise during the normal course of business and are generally closed by routine transfers of cash between funds. With the exception of an advance from the General Fund to the Special Service Area #14 (nonmajor) Fund in the amount of \$136,231, all amounts are expected to be paid within one year.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2004

10. Interfund Transfers

Transfer Out From	Transfer In To			Total
	General Fund	Nonmajor Governmental Fund	Convalescent Center	
General Fund	\$	12,864,435	500,000	13,364,435
Health Department		750,000		750,000
Nonmajor Governmental Funds	533,391	11,078,721		11,612,112
	<u>\$ 533,391</u>	<u>24,693,156</u>	<u>500,000</u>	<u>25,726,547</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 \$10,300,000 during fiscal year 2004 as follows:

Convalescent Center	\$ 500,000	(Major Business-Type)
IMRF	<u>9,800,000</u>	(Nonmajor Special Revenue)
Total Subsidy Transfers	<u>\$ 10,300,000</u>	

A transfer of \$97,763 was made to the Special Service Area Bonds Sanitary Sewer Projects Debt Service Fund (nonmajor) from the Special Service Area #19 Capital Projects Fund (nonmajor). This transfer represented the closure of the Special Service Area #19 Capital Projects Fund during the year.

Interest earnings in the amount of \$33,391 were transferred from 1993 Refinancing County Courthouse Bond Debt Service Fund (nonmajor) to the General Fund as provided for in the Bond Ordinance.

A total of \$2,315,000 was transferred from the General Fund to the 2002 Refinancing Jail Expansion Project Bond Debt Service Fund (nonmajor) to meet debt service requirements.

The amount of \$390,000 was transferred from the General Fund to the 1993 Refinancing Jail Expansion Debt Service Fund (nonmajor) to meet debt service requirements.

From the Stormwater Drainage Special Revenue Fund (nonmajor), an amount of \$2,065,088 was transferred to the 2001 Stormwater Bond Debt Service Fund (nonmajor). \$3,428,900 was transferred to the 2002 Refinancing Stormwater Project Bonds Debt Service Fund (nonmajor), and \$1,872,920 was transferred to the 1993 Refinancing Stormwater Project Bonds Debt Service Fund (nonmajor). These transfers were made to meet annual debt service requirements.

The General Fund transferred \$359,435 to Election Equipment Debt Service Fund (nonmajor) in fiscal year 2004 for debt service payments.

A total of \$3,613,850 was transferred from the Motor Fuel Tax Debt Service Fund (nonmajor) to the Highway Motor Fuel Tax Special Revenue Fund (nonmajor). This amount was the excess of State Motor Fuel Tax allotments over the required debt service commitments for the year.

The amount of \$500,000 was transferred from the Probation Service Special Revenue Fund (nonmajor) to the General Fund to address the financial impact of the reductions in state reimbursement.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2004

10. Interfund Transfers (Cont.)

Description of Significant Interfund Reimbursements

In addition to interfund transfers, the following significant interfund reimbursements were made in fiscal year 2004.

1. \$583,355 of reimbursements were made to the 2001 Drainage Bond Project Fund (nonmajor) from the 2001 MFT Project Fund (nonmajor) for drainage related projects that affected the highway system of the County.
2. \$384,236 was reimbursed by the 2001 Courthouse Project Fund (nonmajor) to the General Fund (major). This reimbursement was for courthouse construction related costs that were previously paid from the General Fund prior to the 2001 bond issue.

11. Fund Equity

A. Reserves

At November 30, 2004 funds were reserved as follows:

Fund	Amount
Reserved for Encumbrances - General	<u>\$ 1,783,638</u>
Special Revenue	
Stormwater Drainage	\$ 2,702,356
Highway Motor Fuel Tax	5,598,934
Probation Service	29,316
GIS Data Processing	7,515
Local Gasoline Tax	6,123,727
Wetland Mitigation	<u>258,346</u>
	<u>\$14,720,194</u>
Capital Projects	
2001 MFT Project	\$ 7,823,060
Courthouse Construction	390,479
2001 Courthouse Project	5,835,253
2001 Drainage Bond Project	2,682,914
2001 Stormwater Bond Project	<u>2,224,289</u>
	<u>\$18,955,995</u>
Reserved for Advances to Other Funds General	<u>\$ 136,231</u>
Reserved for Other Purposes Special Revenue	
Health Department	<u>\$ 449,152</u>
Reserved for Debt Service Debt Service Funds	<u>\$28,405,671</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2004

11. Fund Equity (Cont.)

B. Designations

Fund balance designations are established to reflect management's plans for financial resource allocation in a future period. Such plans are subject to change and may never result in expenditures. At November 30, 2004 funds were designated as follows:

Designated for Capital Projects	<u>\$ 15,165,882</u>
---------------------------------	----------------------

C. Deficit Fund Balances

Deficit fund balances exist at November 30, 2004 for the following nonmajor funds:

Special Revenue Funds	
Neutral Site Custody Exchange	<u>\$ 3,828</u>

Capital Projects Fund	
Special Service Area #14	<u>\$ 115,808</u>

The deficit in the Neutral Site Custody Exchange will be eliminated by future revenues.

The deficit in the Capital Projects Fund - Special Service Area #14 will be eliminated by future tax revenues or transfers from other funds.

12. Commitments and Contingencies

A. Purchase Commitments

1. Road Construction Projects

At November 30, 2004, the County had entered into various contracts for road construction and repair in the amount of \$51,176,436. Total costs incurred to date on these contracts were \$35,381,982. The projects are accounted for in various special revenue funds.

2. Intergovernmental Agreement

On January 25, 2000, the County entered into an agreement with the Illinois State Toll Highway Authority (ISTHA) to provide funding for construction of an interchange at I-88 and Eola Road. The County will provide funding for the project, which has projected costs of \$22,000,000. ISTHA will reimburse the County for one-half of the actual project cost within five years of completion. The County anticipates funding the project from its Local Gasoline Tax or Motor Fuel Tax Fund. Through November 30, 2004, there were approximately \$4,156,000 in expenditures.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2004

12. Commitments and Contingencies (Cont.)

B. Federally Assisted Programs - Compliance Audits

The County participates in a number of federally assisted programs, including the following major programs:

- Community Development Block Grant
- Low Income Home Energy Assistance Program
- Work Force Investment Act
- Case Coordination Unit
- Child Support Enforcement
- Illinois Home Weatherization Assistance Program

These programs are subject to audit under the requirements of the Single Audit Act Amendments of 1996 and OMB Circular A-133 for which a separate report is issued.

The County anticipates no material adverse findings.

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal Government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

C. Litigation

The County is a defendant in various lawsuits and claims arising in the ordinary course of the County's operations. No provision has been reflected in the County's financial statements for covered claims or other claims, except as accrued in the Internal Service - Liability Insurance Fund, because of the uncertainty of their outcome. It is the opinion of County officials that these claims will not have a material adverse effect on the County's financial position or results of operations.

13. Post-Employment Benefits

The County offers healthcare and life insurance benefits for retired employees. The County is reimbursed 100 percent of the cost of the health and life insurance premiums for the former employees. Expenditures for post-employment healthcare and life insurance benefits are recognized as insurance premiums are paid. Employees who terminated employment between February 1, 2003 and May 31, 2003 became eligible under a buy-out package for post-employment benefits. Under this arrangement, the County would continue to pay the employer portion of the healthcare through November 30, 2004 for all eligible employees. Total expenditures incurred under this plan primarily by the General Fund through November 30, 2004 and 2003 were \$897,623 and \$518,900, respectively.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2004

14. Other Required Individual Fund Disclosures

Excesses of expenditures over line item budgets in the individual funds for the year ended November 30, 2004 were as follows (refer to Note 1(D) for budgetary data):

Fund	Line Item Budget	Expenditures	Excess Expenditures
General Fund			
County Administrator			
Contractual	\$	2,866	(2,866)
Circuit Court			
Personnel	1,156,527	1,168,284	(11,757)
Public Defender			
Personnel	1,990,163	1,997,690	(7,527)
State's Attorney			
Personnel	6,807,336	6,887,920	(80,584)
Board of Tax Review			
Personnel	138,444	139,507	(1,063)
County Treasurer			
Personnel	1,009,902	1,036,476	(26,574)
Facilities Management			
Personnel	3,694,725	4,283,396	(588,671)
Personnel Department - Security			
Personnel	582,133	584,904	(2,771)
Special Fund			
Personnel	1,227,927	1,542,625	(314,698)
Environmental Issues			
Capital outlays		7,227	(7,227)
Board of Election Commissioners			
Contractual	1,845,414	1,865,366	(19,952)
Special Revenue Funds			
Animal Control			
Contractual	209,548	242,186	(32,638)
Court Automation			
Contractual	965,451	965,684	(233)
Illinois Department of Commerce and Economic Opportunity			
Personnel	388,850	576,562	(187,712)
Commodities	57,842	87,658	(29,816)
Workforce Investment Act			
Commodities	160,792	269,360	(108,568)
Neutral Site Custody Exchange			
Personnel	164,210	168,423	(4,213)

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2004

15. Defined Benefit Pension Plan

A. Illinois Municipal Retirement Fund

The County and Airport Authority's defined pension benefit plan, Illinois Municipal Retirement Fund (IMRF), provides retirement, disability, annual cost of living adjustments and death benefits to Regular, Elected County Officials (ECO) and Sheriff's Law Enforcement Personnel (SLEP) 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. Included are only employees within the Reporting Entity of the County described in Note 1.A. 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 and SLEP members participating in IMRF are required to contribute 4.50, 7.5 and 6.5 percent 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. The regular members' rate for calendar year 2004 was 9.23 percent of payroll. The SLEP members' rate for calendar year 2004 was 17.62. The ECO members' rate for calendar year 2004 was 43.43 percent of payroll. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees.

The discretely presented component unit - DuPage Airport Authority's rate for calendar year 2004 was 4.45 percent of payroll.

For December 31, 2004, the County's regular annual pension cost of \$10,312,304 was equal to the County's required and actual contributions. The County's SLEP annual pension cost of \$4,541,471 was equal to the required and actual contributions. The County's ECO annual pension cost of \$808,154 was equal to the required and actual contributions. The required contribution was determined as part of the December 31, 2002 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50 percent investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00 percent per year, attributable to inflation, (c) additional projected salary increases ranging from 0.4 percent to 11.6 percent per year depending on age and service, attributable to salary/merit, and (d) post-retirement benefit increases of 3 percent annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period with a 15 percent corridor. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The remaining amortization period at December 31, 2004 was 10 years.

For December 31, 2004, the discretely presented component unit - DuPage Airport Authority's annual pension cost of \$126,949 was equal to the required and actual contributions.

B. Trend Information

GASB Statement No. 27 provides six-year historical trend information, which is included as Required Supplementary Information immediately following Notes to the Financial Statements.

DUPAGE COUNTY, ILLINOIS

Required Supplementary Information
November 30, 2004

Illinois Municipal Retirement Fund

Trend Information

County Regular Accounts

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/04	\$ 10,312,304	100%	0
12/31/03	1,130,276	100%	0
12/31/02	1,113,307	100%	0
12/31/01	1,062,406	100%	0
12/31/00	7,153,909	100%	0
12/31/99	7,133,805	100%	0

County ECO Accounts

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/04	\$ 808,154	100%	0
12/31/03	705,523	100%	0
12/31/02	667,663	100%	0
12/31/01	681,424	100%	0
12/31/00	645,860	100%	0
12/31/99	269,888	100%	0

County SLEP Accounts

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/04	\$ 4,541,471	100%	0
12/31/03	4,743,307	100%	0
12/31/02	4,367,528	100%	0
12/31/01	4,018,328	100%	0
12/31/00	3,567,424	100%	0
12/31/99	3,041,942	100%	0

DUPAGE COUNTY, ILLINOIS

Required Supplementary Information (Cont.)
November 30, 2004

Illinois Municipal Retirement Fund

Trend Information (Cont.)

Discretely Presented Component Unit – DuPage Airport Authority

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/04	\$ 126,949	100%	0
12/31/03	24,357	100%	0
12/31/02	22,598	100%	0
12/31/01	19,485	100%	0
12/31/00	17,608	100%	0
12/31/99	16,073	100%	0

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
12/31/04	\$ 211,069,925	243,994,712	32,924,787	86.51%	111,725,941	29.47%
12/31/03	201,642,172	225,207,479	23,565,307	89.54%	121,535,156	19.39%
12/31/02	216,122,966	220,882,109	4,759,143	97.85%	117,152,844	4.06%
12/31/01	239,942,994	215,033,605	(24,909,389)	111.58%	111,503,631	-22.34%
12/31/00	238,045,236	196,329,566	(41,715,670)	121.25%	102,491,533	-40.70%
12/31/99	204,458,645	174,578,993	(29,879,652)	117.12%	93,742,517	-31.87%

County ECO Accounts

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
12/31/04	\$ 2,275,430	9,881,248	7,605,818	23.03%	1,860,821	408.73%
12/31/03	4,737,755	12,274,247	7,536,492	38.60%	1,793,856	420.13%
12/31/02	4,127,427	10,482,448	6,355,021	39.37%	1,755,621	361.98%
12/31/01	3,781,945	10,355,023	6,573,078	36.52%	1,664,446	394.91%
12/31/00	3,631,195	9,123,447	5,492,252	39.80%	1,426,055	385.14%
12/31/99	4,531,590	9,043,916	4,512,326	50.11%	1,349,447	334.38%

DUPAGE COUNTY, ILLINOIS

Required Supplementary Information (Cont.)
November 30, 2004

Illinois Municipal Retirement Fund

Schedule of Funding Progress (Cont.)

County SLEP Accounts

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
12/31/04	\$ 56,638,129	84,110,158	27,472,029	67.34%	25,774,523	106.59%
12/31/03	58,843,230	84,377,299	25,534,069	69.74%	29,982,980	85.16%
12/31/02	64,017,948	85,210,175	21,192,227	75.13%	27,750,259	76.37%
12/31/01	60,904,600	75,315,987	14,411,387	80.87%	26,195,096	55.02%
12/31/00	61,295,205	75,006,864	13,711,659	81.72%	24,705,154	55.50%
12/31/99	52,340,480	62,453,289	10,112,809	83.81%	21,407,057	47.24%

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
12/31/04	\$ 5,240,552	5,000,502	(240,050)	104.80%	2,852,798	-8.41%
12/31/03	\$ 4,927,445	4,081,607	(845,838)	120.72%	2,647,456	-31.95%
12/31/02	4,895,330	3,846,399	(1,048,931)	127.27%	2,430,038	-43.17%
12/31/01	5,032,858	3,089,373	(1,943,485)	162.91%	2,117,927	-91.76%
12/31/00	4,701,643	2,612,403	(2,089,240)	179.97%	1,934,995	-107.97%
12/31/99	4,378,386	2,880,574	(1,497,812)	152.00%	1,691,985	-88.52%

Digest of Changes - Assumptions

The actuarial assumptions used to determine the actuarial accrued liability for 2004 are based on the 1999-2001 Experience Study. The principal changes were:

- Fewer members are expected to take refunds early in their career.
- For regular members, fewer normal and early retirements are expected to occur.



**Combining and Individual
Statements and Schedules**



Non-Major Governmental Funds

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET

Nonmajor Governmental Funds
November 30, 2004

ASSETS	Special Revenue			
	Stormwater Drainage	Illinois Municipal Retirement	Social Security	Environmental Related Public Works Project
Cash				
Petty cash	\$			
Demand deposits	283,210	3,060	4,488	3,988
Certificates of deposit	13,335,000	370,000	6,485,000	2,945,000
Investments				
Receivables				
Taxes	8,604,462	3,101,468	5,092,171	
Interest				
Other				
Due from Federal, State and other governmental units	40,722			
Due from other funds	88,384	1,291,658	329,703	
	<u>\$ 22,351,778</u>	<u>4,766,186</u>	<u>11,911,362</u>	<u>2,948,988</u>
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	\$ 174,244	1,081,044		
Accrued payroll	40,969			
Accrued compensated absences - current	51,708			
Due to Federal, State and other governmental units	38,383		216,885	
Due to other funds	349,724			
Accrued employee retention				
Advances payable to other funds				
Deferred revenue	8,500,000	3,100,000	5,000,000	
Retainage payable	54,393			
Other liabilities				
Total liabilities	<u>9,209,421</u>	<u>4,181,044</u>	<u>5,216,885</u>	<u>-</u>
Fund balances				
Reserved for encumbrances	2,702,356			
Reserved for debt service				
Unreserved				
Designated for capital projects				
Undesignated	10,440,001	585,142	6,694,477	2,948,988
Total fund balances	<u>13,142,357</u>	<u>585,142</u>	<u>6,694,477</u>	<u>2,948,988</u>
	<u>\$ 22,351,778</u>	<u>4,766,186</u>	<u>11,911,362</u>	<u>2,948,988</u>

COMBINING BALANCE SHEET

Nonmajor Governmental Funds
November 30, 2004

ASSETS	Special Revenue			
	Youth Home	Economic Development and Planning	Environmental Education Issues	Highway Motor Fuel Tax
Cash				
Petty cash	\$			
Demand deposits	2,842		709	4,500
Certificates of deposit	2,070,000		10,000	27,975,000
Investments				
Receivables				
Taxes	2,536,997			
Interest				
Other				
Due from Federal, State and other governmental units		106,244		
Due from other funds				366,001
	<u>4,609,839</u>	<u>106,244</u>	<u>10,709</u>	<u>28,345,501</u>
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	95,277			606,280
Accrued payroll	107,128			3,454
Accrued compensated absences - current	105,958			7,649
Due to Federal, State and other governmental units	1,602			
Due to other funds	755,859	32,332		
Accrued employee retention				
Advances payable to other funds				
Deferred revenue	2,500,000			
Retainage payable				418,868
Other liabilities				
Total liabilities	<u>3,565,824</u>	<u>32,332</u>		<u>1,036,251</u>
Fund balances				
Reserved for encumbrances				5,598,934
Reserved for debt service				
Unreserved				
Designated for capital projects				
Undesignated	1,044,015	73,912	10,709	21,710,316
Total fund balances	<u>1,044,015</u>	<u>73,912</u>	<u>10,709</u>	<u>27,309,250</u>
	<u>4,609,839</u>	<u>106,244</u>	<u>10,709</u>	<u>28,345,501</u>

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds
November 30, 2004

ASSETS	Special Revenue			
	Health Department IMRF/FICA	Animal Control Act	Law Library	Probation Service
Cash				
Petty cash	\$			
Demand deposit	322,252	5,998	26,239	31,806
Certificates of deposit	2,675,000	380,000	299,000	1,040,000
Investments				
Receivables				
Taxes	4,531,677			
Interest	2,606			
Other				
Due from Federal, State and other governmental units				
Due from other funds				
	<u>\$ 7,531,535</u>	<u>385,998</u>	<u>325,239</u>	<u>1,071,806</u>
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	\$	21,089	27,229	54,806
Accrued payroll	116,741	11,393		
Accrued compensated absences - current		17,550	4,526	
Due to Federal, State and other governmental units		346		
Due to other funds		139,246	44	46,185
Accrued employee retention				
Advances payable to other funds				
Deferred revenue	4,511,472			
Retainage payable				
Other liabilities				
Total liabilities	<u>4,628,213</u>	<u>189,624</u>	<u>31,799</u>	<u>100,991</u>
Fund balances				
Reserved for encumbrances				29,316
Reserved for debt service				
Unreserved				
Designated for capital projects				
Undesignated	2,903,322	196,374	293,440	941,499
Total fund balances	<u>2,903,322</u>	<u>196,374</u>	<u>293,440</u>	<u>970,815</u>
	<u>\$ 7,531,535</u>	<u>385,998</u>	<u>325,239</u>	<u>1,071,806</u>

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds
November 30, 2004

ASSETS	Special Revenue			
	Tax Sale Automation	Recorder Document Storage	Court Automation	Highway Impact Fees
Cash				
Petty cash	\$			
Demand deposit	4,475	2,229	73,187	43,584
Certificates of deposit	120,000	895,000	720,000	5,575,000
Investments				
Receivables				
Taxes				
Interest				
Other				
Due from Federal, State and other governmental units				
Due from other funds				
	<u>\$</u>	<u>124,475</u>	<u>897,229</u>	<u>793,187</u>
				<u>5,618,584</u>
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	\$	171,062	118,799	111,292
Accrued payroll		7,661		
Accrued compensated absences - current		495		
Due to Federal, State and other governmental units				
Due to other funds				
Accrued employee retention				
Advances payable to other funds				
Deferred revenue				
Retainage payable				
Other liabilities				
Total liabilities		<u>179,218</u>	<u>118,799</u>	<u>111,292</u>
Fund balances				
Reserved for encumbrances				
Reserved for debt service				
Unreserved				
Designated for capital projects				
Undesignated	124,475	718,011	674,388	5,507,292
Total fund balances	<u>124,475</u>	<u>718,011</u>	<u>674,388</u>	<u>5,507,292</u>
	<u>\$</u>	<u>897,229</u>	<u>793,187</u>	<u>5,618,584</u>

COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds
November 30, 2004

ASSETS	Special Revenue			
	Violent Crime Victims	Court Document Storage	Welfare Fraud Forfeiture	Crime Laboratory
Cash				
Petty cash				
Demand deposit	1,488	32,484	1,535	10,278
Certificates of deposit		610,000	60,000	50,000
Investments				
Receivables				
Taxes				
Interest				
Other				
Due from Federal, State and other governmental units	1,329			
Due from other funds				
	<u>\$ 2,817</u>	<u>642,484</u>	<u>61,535</u>	<u>60,278</u>
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	\$ 1,853	212,515		1,582
Accrued payroll				
Accrued compensated absences - current				
Due to Federal, State and other governmental units	964			
Due to other funds				
Accrued employee retention				
Advances payable to other funds				
Deferred revenue				
Retainage payable				
Other liabilities				
Total liabilities	<u>2,817</u>	<u>212,515</u>	<u>-</u>	<u>1,582</u>
Fund balances				
Reserved for encumbrances				
Reserved for debt service				
Unreserved				
Designated for capital projects				
Undesignated		429,969	61,535	58,696
Total fund balances	<u>-</u>	<u>429,969</u>	<u>61,535</u>	<u>58,696</u>
	<u>\$ 2,817</u>	<u>642,484</u>	<u>61,535</u>	<u>60,278</u>

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds
November 30, 2004

ASSETS	Special Revenue			
	County Clerk Document Storage	Arrestee's Medical Cost	Housing Authority Self-Sufficiency	Child Support Maintenance
Cash				
Petty cash	\$			
Demand deposits	5,833	445		109,569
Certificates of deposit	130,000	80,000	98,506	
Investments				
Receivables				
Taxes				
Interest				
Other				
Due from Federal, State and other governmental units				
Due from other funds				
	<u>\$ 135,833</u>	<u>80,445</u>	<u>98,506</u>	<u>109,569</u>
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	\$		167	17,176
Accrued payroll				
Accrued compensated absences - current			1,083	
Due to Federal, State and other governmental units				
Due to other funds				
Accrued employee retention				
Advances payable to other funds				
Deferred revenue				
Retainage payable			545	
Other liabilities				
Total liabilities	-	-	1,795	17,176
Fund balances				
Reserved for encumbrances				
Reserved for debt service				
Unreserved				
Designated for capital projects				
Undesignated	135,833	80,445	96,711	92,393
Total fund balances	<u>135,833</u>	<u>80,445</u>	<u>96,711</u>	<u>92,393</u>
	<u>\$ 135,833</u>	<u>80,445</u>	<u>98,506</u>	<u>109,569</u>

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds
November 30, 2004

ASSETS	Special Revenue			
	Illinois Department of Transportation	US Department of Justice	Sunnyside Water Park Quality Improvement Program	Wetland Mitigation
Cash				
Petty cash	\$			
Demand deposits		338,890	73,962	8,995
Certificates of deposit				6,915,000
Investments				
Receivables				
Taxes				
Interest				
Other				
Due from Federal, State and other governmental units		343,327	14,422	
Due from other funds				
	\$	-	682,217	88,384
				6,923,995
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	\$	16,719		13,764
Accrued payroll		2,963		
Accrued compensated absences - current		2,036		
Due to Federal, State and other governmental units				
Due to other funds			88,384	
Accrued employee retention				
Advances payable to other funds				
Deferred revenue				
Retainage payable		31,901		
Other liabilities				
Total liabilities		-	53,619	13,764
Fund balances				
Reserved for encumbrances				258,346
Reserved for debt service				
Unreserved				
Designated for capital projects				
Undesignated		628,598		6,651,885
Total fund balances		-	628,598	-
	\$	-	682,217	88,384
				6,923,995

COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds
November 30, 2004

ASSETS	Special Revenue			
	Illinois Department of Commerce and Economic Opportunity	Illinois First Grants	Community Development Act	Workforce Investment Act
Cash				
Petty cash	\$			
Demand deposits			31,747	27,981
Certificates of deposit	68,000			
Investments				
Receivables				
Taxes				
Interest				
Other				
Due from Federal, State and other governmental units	104,332	1,049,251	129,808	349,315
Due from other funds				
	<u>\$ 172,332</u>	<u>1,049,251</u>	<u>161,555</u>	<u>377,296</u>
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	\$ 87,965	1,049,251	133,762	258,782
Accrued payroll	7,176		14,923	35,034
Accrued compensated absences - current	5,471		9,746	31,729
Due to Federal, State and other governmental units	22		3,059	29,190
Due to other funds	2,838		65	22,561
Accrued employee retention				
Advances payable to other funds				
Deferred revenue				
Retainage payable				
Other liabilities				
Total liabilities	<u>103,472</u>	<u>1,049,251</u>	<u>161,555</u>	<u>377,296</u>
Fund balances				
Reserved for encumbrances	\$			
Reserved for debt service				
Unreserved				
Designated for capital projects				
Undesignated	68,860			
Total fund balances	<u>68,860</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 172,332</u>	<u>1,049,251</u>	<u>161,555</u>	<u>377,296</u>

DUPAGE COUNTY, ILLINOIS

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COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds
November 30, 2004

ASSETS	Special Revenue			
	Area Agency on Aging	Community Resource Center of DuPage	Elder Abuse Education Program	Illinois Department of Public Aid Grants
Cash				
Petty cash	\$			
Demand deposits				
Certificates of deposit				
Investments				
Receivables				
Taxes				
Interest				
Other				
Due from Federal, State and other governmental units	333,660	7,570	3,261	1,410,483
Due from other funds				
	<u>\$ 333,660</u>	<u>7,570</u>	<u>3,261</u>	<u>1,410,483</u>
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	\$ 238,599	2,037	2,017	1,349,866
Accrued payroll	36,113	3,840	24	13,410
Accrued compensated absences - current	44,471	1,693		24,948
Due to Federal, State and other governmental units	8,855			19,032
Due to other funds	5,622		1,220	3,227
Accrued employee retention				
Advances payable to other funds				
Deferred revenue				
Retainage payable				
Other liabilities				
Total liabilities	<u>333,660</u>	<u>7,570</u>	<u>3,261</u>	<u>1,410,483</u>
Fund balances				
Reserved for encumbrances				
Reserved for debt service				
Unreserved				
Designated for capital projects				
Undesignated				
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 333,660</u>	<u>7,570</u>	<u>3,261</u>	<u>1,410,483</u>

DUPAGE COUNTY, ILLINOIS

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COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds
November 30, 2004

ASSETS	Special Revenue			
	Children's Advocacy Services	Illinois Criminal Justice Authority	Children's Waiting Room Fee	Illinois Emergency Management Agency
Cash				
Petty cash	\$			
Demand deposits			10,710	
Certificates of deposit			130,000	
Investments				
Receivables				
Taxes				
Interest				
Other				
Due from Federal, State and other governmental units	24,013	43,130		163,950
Due from other funds		96,605		
	<u>\$ 24,013</u>	<u>139,735</u>	<u>140,710</u>	<u>163,950</u>
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	22,494	50,734	18,572	154,643
Accrued payroll	1,519	8,312		
Accrued compensated absences - current		6,406		
Due to Federal, State and other governmental units		74,283		9,307
Due to other funds				
Accrued employee retention				
Advances payable to other funds				
Deferred revenue				
Retainage payable				
Other liabilities				
Total liabilities	<u>24,013</u>	<u>139,735</u>	<u>18,572</u>	<u>163,950</u>
Fund balances				
Reserved for encumbrances				
Reserved for debt service				
Unreserved				
Designated for capital projects				
Undesignated			122,138	
Total fund balances	<u>-</u>	<u>-</u>	<u>122,138</u>	<u>-</u>
	<u>\$ 24,013</u>	<u>139,735</u>	<u>140,710</u>	<u>163,950</u>

COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds
November 30, 2004

ASSETS	Special Revenue			
	Illinois Motor Vehicle BATTLE	Disabilities Election Assistance	Polling Place Accessibility	U of I Police Training Academy
Cash				
Petty cash	\$			
Demand deposits		4,929	22,024	
Certificates of deposit		145,000		
Investments				
Receivables				
Taxes				
Interest				
Other				
Due from Federal, State and other governmental units				
Due from other funds				
	\$	149,929	22,024	-
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	\$	3,820	1,719	
Accrued payroll				
Accrued compensated absences - current				
Due to Federal, State and other governmental units		124,869	20,305	
Due to other funds		21,240		
Accrued employee retention				
Advances payable to other funds				
Deferred revenue				
Retainage payable				
Other liabilities				
Total liabilities		149,929	22,024	-
Fund balances				
Reserved for encumbrances				
Reserved for debt service				
Unreserved				
Designated for capital projects				
Undesignated				
Total fund balances		-	-	-
	\$	149,929	22,024	-

DUPAGE COUNTY, ILLINOIS

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COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds
November 30, 2004

ASSETS	Special Revenue			
	Department of Human Services	GIS Recorder	GIS Data Processing	Detention Variance Fee
Cash				
Petty cash	\$			
Demand deposits	2,081	3,514	3,639	4,671
Certificates of deposit	43,278	925,000	625,000	320,000
Investments				
Receivables				
Taxes				
Interest				
Other				
Due from Federal, State and other governmental units	1,279			
Due from other funds				
	<u>\$ 46,638</u>	<u>928,514</u>	<u>628,639</u>	<u>324,671</u>
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	\$ 10,005		40,002	
Accrued payroll	3,347	1,391	8,876	
Accrued compensated absences - current	1	95	11,912	
Due to Federal, State and other governmental units	33,285			
Due to other funds			42,399	
Accrued employee retention				
Advances payable to other funds				
Deferred revenue				
Retainage payable				
Other liabilities				
Total liabilities	<u>46,638</u>	<u>1,486</u>	<u>103,189</u>	<u>-</u>
Fund balances				
Reserved for encumbrances			7,515	
Reserved for debt service				
Unreserved				
Designated for capital projects				
Undesignated		927,028	517,935	324,671
Total fund balances	<u>-</u>	<u>927,028</u>	<u>525,450</u>	<u>324,671</u>
	<u>\$ 46,638</u>	<u>928,514</u>	<u>628,639</u>	<u>324,671</u>

COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds
November 30, 2004

ASSETS	Special Revenue			
	Tobacco Enforcement Program	Neutral Site Custody Exchange	Family Violence Coordinating Council	RTA Job Access Program
Cash				
Petty cash	\$			
Demand deposits	6,710	4,370	3,233	
Certificates of deposit		38,000		51,292
Investments				
Receivables				
Taxes				
Interest				
Other				
Due from Federal, State and other governmental units				49,030
Due from other funds				
	<u>\$ 6,710</u>	<u>42,370</u>	<u>3,233</u>	<u>100,322</u>
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	\$	11,563	1,617	49,030
Accrued payroll		18,981		
Accrued compensated absences - current		14,018		
Due to Federal, State and other governmental units	6,710	5	1,616	51,292
Due to other funds		1,631		
Accrued employee retention				
Advances payable to other funds				
Deferred revenue				
Retainage payable				
Other liabilities				
Total liabilities	<u>6,710</u>	<u>46,198</u>	<u>3,233</u>	<u>100,322</u>
Fund balances				
Reserved for encumbrances				
Reserved for debt service				
Unreserved				
Designated for capital projects				
Undesignated		(3,828)		
Total fund balances	<u>-</u>	<u>(3,828)</u>	<u>-</u>	<u>-</u>
	<u>\$ 6,710</u>	<u>42,370</u>	<u>3,233</u>	<u>100,322</u>

COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds
November 30, 2004

ASSETS	Special Revenue		
	National Children's Alliance Program	County Cash Bond	HUD Supportive Housing Grant
Cash			
Petty cash	\$		
Demand deposits		1,030,851	
Certificates of deposit		450,000	
Investments			
Receivables			
Taxes			
Interest			
Other			
Due from Federal, State and other governmental units			
Due from other funds			
	<u>\$</u>	<u>-</u>	<u>1,480,851</u>
			<u>-</u>
LIABILITIES AND FUND BALANCE			
Liabilities			
Accounts payable	\$		
Accrued payroll			
Accrued compensated absences - current			
Due to Federal, State and other governmental units			
Due to other funds			
Accrued employee retention			
Advances payable to other funds			
Deferred revenue			
Retainage payable			
Other liabilities		1,338,070	
Total liabilities		<u>-</u>	<u>1,338,070</u>
			<u>-</u>
Fund balances			
Reserved for encumbrances			
Reserved for debt service			
Unreserved			
Designated for capital projects			
Undesignated		142,781	
Total fund balances		<u>-</u>	<u>142,781</u>
	<u>\$</u>	<u>-</u>	<u>1,480,851</u>
			<u>-</u>

DUPAGE COUNTY, ILLINOIS

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COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds
November 30, 2004

ASSETS	Special Revenue		
	HUD Homeless Management Information System	TCE Oversight Project	Special Revenue Total
Cash			
Petty cash	\$		
Demand deposits		420,774	2,973,280
Certificates of deposit			75,633,076
Investments			
Receivables			
Taxes			23,866,775
Interest			2,606
Other		48,360	48,360
Due from Federal, State and other governmental units	2,040		4,177,166
Due from other funds			2,172,351
	<u>\$</u>	<u>2,040</u>	<u>469,134</u>
			<u>108,873,614</u>
LIABILITIES AND FUND BALANCE			
Liabilities			
Accounts payable	\$	1,955	6,286,739
Accrued payroll		73,408	443,255
Accrued compensated absences - current			341,495
Due to Federal, State and other governmental units		395,726	1,035,736
Due to other funds	85		1,512,662
Accrued employee retention			
Advances payable to other funds			
Deferred revenue			23,611,472
Retainage payable			505,707
Other liabilities			1,338,070
Total liabilities		<u>2,040</u>	<u>35,075,136</u>
Fund balances			
Reserved for encumbrances			8,596,467
Reserved for debt service			
Unreserved			
Designated for capital projects			
Undesignated			65,202,011
Total fund balances		<u>-</u>	<u>73,798,478</u>
	<u>\$</u>	<u>2,040</u>	<u>469,134</u>
			<u>108,873,614</u>

COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds
November 30, 2004

	Debt Service		
	Special Service Area Bonds Sanitary Sewer Projects	Special Service Area Bonds Road Improvement Projects	1993 Refinancing County Courthouse Bonds
ASSETS			
Cash			
Petty cash	\$		
Demand deposits		152,094	
Certificates of deposit			
Investments		744,521	
Receivables			
Taxes		765,363	
Interest			
Other			
Due from Federal, State and other governmental units			
Due from other funds			
	\$	1,661,978	-
LIABILITIES AND FUND BALANCE			
Liabilities			
Accounts payable	\$	175	
Accrued payroll			
Accrued compensated absences - current			
Due to Federal, State and other governmental units			
Due to other funds			
Accrued employee retention			
Advances payable to other funds			
Deferred revenue		755,845	
Retainage payable			
Other liabilities			
Total liabilities		756,020	-
Fund balances			
Reserved for encumbrances			
Reserved for debt service		905,958	
Unreserved			
Designated for capital projects			
Undesignated			
Total fund balances		905,958	-
	\$	1,661,978	-

COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds
November 30, 2004

	<u>Debt Service</u>		
	2001 Stormwater Bond Debt Service	2001 Drainage Bond Debt Service	2001 Motor Fuel Tax Debt Service
ASSETS			
Cash			
Petty cash	\$		
Demand deposits			
Certificates of deposit	1,564,815	2,537,963	
Investments			12,729,786
Receivables			
Taxes		516,403	
Interest			
Other			
Due from Federal, State and other governmental units			1,246,951
Due from other funds			
	<u>\$ 1,564,815</u>	<u>3,054,366</u>	<u>13,976,737</u>
LIABILITIES AND FUND BALANCE			
Liabilities			
Accounts payable	\$		
Accrued payroll			
Accrued compensated absences - current			
Due to Federal, State and other governmental units			
Due to other funds			366,001
Accrued employee retention			
Advances payable to other funds			
Deferred revenue		172,829	
Retainage payable			
Other liabilities			
Total liabilities	<u>-</u>	<u>172,829</u>	<u>366,001</u>
Fund balances			
Reserved for encumbrances			
Reserved for debt service	1,564,815	2,881,537	13,610,736
Unreserved			
Designated for capital projects			
Undesignated			
Total fund balances	<u>1,564,815</u>	<u>2,881,537</u>	<u>13,610,736</u>
	<u>\$ 1,564,815</u>	<u>3,054,366</u>	<u>13,976,737</u>

COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds
November 30, 2004

	Debt Service		
	2001 Courthouse Bond Debt Service	Election Equipment	1993 Refinancing Jail Expansion Project Bonds
ASSETS			
Cash			
Petty cash	\$		
Demand deposits			
Certificates of deposit		24,245	670,975
Investments	2,425,782		
Receivables			
Taxes	3,746,303		
Interest	3,272		
Other			
Due from Federal, State and other governmental units			
Due from other funds			
	<u>\$ 6,175,357</u>	<u>24,245</u>	<u>670,975</u>
LIABILITIES AND FUND BALANCE			
Liabilities			
Accounts payable	\$		
Accrued payroll			
Accrued compensated absences - current			
Due to Federal, State and other governmental units			
Due to other funds			
Accrued employee retention			
Advances payable to other funds			
Deferred revenue	3,700,000		
Retainage payable			
Other liabilities			
Total liabilities	<u>3,700,000</u>	<u>-</u>	<u>-</u>
Fund balances			
Reserved for encumbrances			
Reserved for debt service	2,475,357	24,245	670,975
Unreserved			
Designated for capital projects			
Undesignated			
Total fund balances	<u>2,475,357</u>	<u>24,245</u>	<u>670,975</u>
	<u>\$ 6,175,357</u>	<u>24,245</u>	<u>670,975</u>

COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds
November 30, 2004

	Debt Service			Debt Service Total
	1993 Refinancing Stormwater Project Bonds	2002 Refinancing Jail Expansion Project Bonds	2002 Refinancing Stormwater Project Bonds	
ASSETS				
Cash				
Petty cash	\$			
Demand deposits				152,094
Certificates of deposit	1,256,378	2,007,728	3,007,942	11,070,046
Investments				15,900,089
Receivables				
Taxes				5,028,069
Interest				3,272
Other				
Due from Federal, State and other governmental units				1,246,951
Due from other funds				
	\$ 1,256,378	2,007,728	3,007,942	33,400,521
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	\$			175
Accrued payroll				
Accrued compensated absences - current				
Due to Federal, State and other governmental units				
Due to other funds				366,001
Accrued employee retention				
Advances payable to other funds				
Deferred revenue				4,628,674
Retainage payable				
Other liabilities				
Total liabilities	-	-	-	4,994,850
Fund balances				
Reserved for encumbrances				
Reserved for debt service	1,256,378	2,007,728	3,007,942	28,405,671
Unreserved				
Designated for capital projects				
Undesignated				
Total fund balances	1,256,378	2,007,728	3,007,942	28,405,671
	\$ 1,256,378	2,007,728	3,007,942	33,400,521

DUPAGE COUNTY, ILLINOIS

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COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds
November 30, 2004

ASSETS	Capital Projects			
	Courthouse Construction	2001 Courthouse Project	Special Service Area # 14	2001 Drainage Bond Project
Cash				
Petty cash	\$			
Demand deposits		5,984	5,169	
Certificates of deposit		640,000		7,192,235
Investments		6,769,654	14,990	
Receivables				
Taxes			23,979	
Interest				
Other				
Due from Federal, State and other governmental units				
Due from other funds				
	\$	645,984	44,138	7,192,235
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	\$	186,561	405,603	677,527
Accrued payroll				
Accrued compensated absences - current				
Due to Federal, State and other governmental units				175,739
Due to other funds				
Advances payable to other funds			136,231	
Deferred revenue			23,715	
Retainage payable		65,071	298,580	174,585
Other liabilities				
Total liabilities		251,632	159,946	1,027,851
Fund balances				
Reserved for encumbrances		390,479	5,835,253	2,682,914
Reserved for debt service				
Unreserved				
Designated for capital projects		3,873	230,218	3,481,470
Undesignated			(115,808)	
Total fund balances		394,352	(115,808)	6,164,384
	\$	645,984	44,138	7,192,235

COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds
November 30, 2004

	Capital Projects			
	2001 MFT Project	2001 Stormwater Bond Project	Special Service Area #19	Special Service Area #25
ASSETS				
Cash				
Petty cash	\$			
Demand deposits				7,325
Certificates of deposit		13,722,573		
Investments	21,339,779			54,965
Receivables				
Taxes				
Interest				
Other				
Due from Federal, State and other governmental units				
Due from other funds				
	<u>\$ 21,339,779</u>	<u>13,722,573</u>	<u>-</u>	<u>62,290</u>
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	\$ 1,855,983	117,274		23,250
Accrued payroll				
Accrued compensated absences - current				
Due to Federal, State and other governmental units	33,383			
Due to other funds				
Advances payable to other funds				
Deferred revenue				
Retainage payable	685,076	59,812		
Other liabilities	905,000			
Total liabilities	<u>3,479,442</u>	<u>177,086</u>	<u>-</u>	<u>23,250</u>
Fund balances				
Reserved for encumbrances	7,823,060	2,224,289		
Reserved for debt service				
Unreserved				
Designated for capital projects	10,037,277	11,321,198		39,040
Undesignated				
Total fund balances	<u>17,860,337</u>	<u>13,545,487</u>	<u>-</u>	<u>39,040</u>
	<u>\$ 21,339,779</u>	<u>13,722,573</u>	<u>-</u>	<u>62,290</u>

DUPAGE COUNTY, ILLINOIS

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COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds
November 30, 2004

ASSETS	Capital Projects		
	Special Service Area #26	Election Equipment	Capital Projects Total
Cash			
Petty cash			
Demand deposits	\$ 5,138		23,616
Certificates of deposit			21,554,808
Investments	84,945		28,264,333
Receivables			
Taxes			23,979
Interest			
Other			
Due from Federal, State and other governmental units			
Due from other funds			
	<u>\$ 90,083</u>	<u>-</u>	<u>49,866,736</u>
LIABILITIES AND FUND BALANCE			
Liabilities			
Accounts payable			3,266,198
Accrued payroll			
Accrued compensated absences - current			
Due to Federal, State and other governmental units			209,122
Due to other funds			
Advances payable to other funds			136,231
Deferred revenue			23,715
Retainage payable			1,283,124
Other liabilities			905,000
Total liabilities	<u>-</u>	<u>-</u>	<u>5,823,390</u>
Fund balances			
Reserved for encumbrances			18,955,995
Reserved for debt service			
Unreserved			
Designated for capital projects	90,083		25,203,159
Undesignated			(115,808)
Total fund balances	<u>90,083</u>	<u>-</u>	<u>44,043,346</u>
	<u>\$ 90,083</u>	<u>-</u>	<u>49,866,736</u>

COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds

November 30, 2004

ASSETS	Total Nonmajor Governmental Funds
Cash	
Petty cash	\$
Demand deposits	3,148,990
Certificates of deposit	108,257,930
Investments	44,164,422
Receivables	
Taxes	28,918,823
Interest	5,878
Other	48,360
Due from Federal, State and other governmental units	5,424,117
Due from other funds	2,172,351
Total assets	<u>\$ 192,140,871</u>
LIABILITIES AND FUND BALANCE	
Liabilities	
Accounts payable	\$ 9,553,112
Accrued payroll	443,255
Accrued compensated absences - current	341,495
Due to Federal, State and other governmental units	1,244,858
Due to other funds	1,878,663
Advances payable to other funds	136,231
Deferred revenue	28,263,861
Retainage payable	1,788,831
Other liabilities	2,243,070
Total liabilities	<u>45,893,376</u>
Fund balances	
Reserved for encumbrances	27,552,462
Reserved for debt service	28,405,671
Unreserved	
Designated for capital projects	25,203,159
Undesignated	65,086,203
Total fund balances	<u>146,247,495</u>
	<u>\$ 192,140,871</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Nonmajor Governmental Funds
Year Ended November 30, 2004

	Special Revenue			
	Stormwater Drainage	Illinois Municipal Retirement	Social Security	Environmental Related Public Works Project
Revenues				
Taxes				
Property	\$ 8,516,317	118,931	7,497,473	
Sales and other				
Intergovernmental	40,722	296,232		
Fines and forfeitures				
Fees, licenses and permits	257,418			
Charges for services				
Investment income	130,175	3,218	52,469	34,768
Miscellaneous	217,490			
Total revenues	9,162,122	418,381	7,549,942	34,768
Expenditures				
Current				
General government		9,895,714	5,728,817	
Health and public safety				
Highways, streets and bridges				
Public services				
Judicial				
Conservation and recreation				
Public works	3,195,912			147,579
Total current expenditures	3,195,912	9,895,714	5,728,817	147,579
Capital outlays	267,297			
Debt service				
Principal				
Interest				
Other				
Total expenditures	3,463,209	9,895,714	5,728,817	147,579
Excess (deficiency) of revenues over expenditures	5,698,913	(9,477,333)	1,821,125	(112,811)
Other financing sources (uses)				
Transfers in		9,800,000		
Transfers (out)	(7,366,908)			
Total other financing sources (uses)	(7,366,908)	9,800,000	-	-
Net change in fund balances	(1,667,995)	322,667	1,821,125	(112,811)
Fund balances				
December 1	14,810,352	262,475	4,873,352	3,061,799
November 30	\$ 13,142,357	585,142	6,694,477	2,948,988

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

Nonmajor Governmental Funds
Year Ended November 30, 2004

	Special Revenue			
	Youth Home	Economic Development and Planning	Environmental Education Issues	Highway Motor Fuel Tax
Revenues				
Taxes				
Property	\$ 3,000,259			
Sales and other				
Intergovernmental	1,004,792	106,244		1,784,847
Fines and forfeitures				
Fees, licenses and permits				
Charges for services				
Investment income	21,391		116	284,248
Miscellaneous	85,188			3,776,842
Total revenues	4,111,630	106,244	116	5,845,937
Expenditures				
Current				
General government				
Health and public safety				
Highways, streets and bridges				2,148,349
Public services		32,332		
Judicial	5,332,209			
Conservation and recreation				
Public works				
Total current expenditures	5,332,209	32,332	-	2,148,349
Capital outlays				5,021,968
Debt service				
Principal				
Interest				
Other				
Total expenditures	5,332,209	32,332	-	7,170,317
Excess (deficiency) of revenues over expenditures	(1,220,579)	73,912	116	(1,324,380)
Other financing sources (uses)				
Transfers in				3,613,850
Transfers (out)				
Total other financing sources (uses)	-	-	-	3,613,850
Net change in fund balances	(1,220,579)	73,912	116	2,289,470
Fund balances				
December 1	2,264,594		10,593	25,019,780
November 30	\$ 1,044,015	73,912	10,709	27,309,250

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

Nonmajor Governmental Funds
Year Ended November 30, 2004

	Special Revenue			
	Health Department IMRF/FICA	Animal Control Act	Law Library	Probation Service
Revenues				
Taxes				
Property	\$ 4,298,481			
Sales and other				
Intergovernmental				
Fines and forfeitures				
Fees, licenses and permits		706,174	306,709	505,373
Charges for services		112,381	13,941	
Investment income	4,072	3,549	2,962	15,687
Miscellaneous		77,743		74,720
Total revenues	4,302,553	899,847	323,612	595,780
Expenditures				
Current				
General government		871,143	270,191	
Health and public safety	4,095,906			
Highways, streets and bridges				
Public services				
Judicial				433,630
Conservation and recreation				
Public works				
Total current expenditures	4,095,906	871,143	270,191	433,630
Capital outlays				5,440
Debt service				
Principal				
Interest				
Other				
Total expenditures	4,095,906	871,143	270,191	439,070
Excess (deficiency) of revenues over expenditures	206,647	28,704	53,421	156,710
Other financing sources (uses)				
Transfers in	750,000			
Transfers (out)				(500,000)
Total other financing sources (uses)	750,000	-	-	(500,000)
Net change in fund balances	956,647	28,704	53,421	(343,290)
Fund balances				
December 1	1,946,675	167,670	240,019	1,314,105
November 30	\$ 2,903,322	196,374	293,440	970,815

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

Nonmajor Governmental Funds
Year Ended November 30, 2004

	Special Revenue			
	Tax Sale Automation	Recorder Document Storage	Court Automation	Highway Impact Fees
Revenues				
Taxes	\$			
Property				
Sales and other				
Intergovernmental				
Fines and forfeitures				
Fees, licenses and permits	38,386	1,031,518	1,176,569	2,172,073
Charges for services				
Investment income	1,351	12,773	6,141	53,768
Miscellaneous				
Total revenues	39,737	1,044,291	1,182,710	2,225,841
Expenditures				
Current				
General government	8,512	1,385,190		
Health and public safety				
Highways, streets and bridges				107,989
Public services				
Judicial			1,066,325	
Conservation and recreation				
Public works				
Total current expenditures	8,512	1,385,190	1,066,325	107,989
Capital outlays		159,296	27,331	265,179
Debt service				
Principal				
Interest				
Other				
Total expenditures	8,512	1,544,486	1,093,656	373,168
Excess (deficiency) of revenues over expenditures	31,225	(500,195)	89,054	1,852,673
Other financing sources (uses)				
Transfers in				
Transfers (out)				
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	31,225	(500,195)	89,054	1,852,673
Fund balances				
December 1	93,250	1,218,206	585,334	3,654,619
November 30	\$ 124,475	718,011	674,388	5,507,292

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

Nonmajor Governmental Funds
Year Ended November 30, 2004

	Special Revenue			
	Violent Crime Victims	Court Document Storage	Welfare Fraud Forfeiture	Crime Laboratory
Revenues				
Taxes				
Property	\$			
Sales and other				
Intergovernmental	24,275			
Fines and forfeitures				
Fees, licenses and permits		481,181		37,959
Charges for services				
Investment income		6,029	669	1,535
Miscellaneous				
Total revenues	24,275	487,210	669	39,494
Expenditures				
Current				
General government				
Health and public safety				82,828
Highways, streets and bridges				
Public services				
Judicial	24,275	413,884		
Conservation and recreation				
Public works				
Total current expenditures	24,275	413,884	-	82,828
Capital outlays		112,528		80,260
Debt service				
Principal				
Interest				
Other				
Total expenditures	24,275	526,412	-	163,088
Excess (deficiency) of revenues over expenditures	-	(39,202)	669	(123,594)
Other financing sources (uses)				
Transfers in				
Transfers (out)				
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	-	(39,202)	669	(123,594)
Fund balances				
December 1		469,171	60,866	182,290
November 30	\$ -	429,969	61,535	58,696

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

Nonmajor Governmental Funds
Year Ended November 30, 2004

	Special Revenue			
	County Clerk Document Storage	Arrestee's Medical Cost	Housing Authority Self-Sufficiency	Child Support Maintenance
Revenues				
Taxes				
Property	\$			
Sales and other				
Intergovernmental				
Fines and forfeitures				
Fees, licenses and permits	39,351	156,417		403,161
Charges for services				
Investment income	1,476	1,422	1,234	367
Miscellaneous		66,496	1,950	
Total revenues	40,827	224,335	3,184	403,528
Expenditures				
Current				
General government	46,444			
Health and public safety		176,100		
Highways, streets and bridges				
Public services			23,937	
Judicial				492,425
Conservation and recreation				
Public works				
Total current expenditures	46,444	176,100	23,937	492,425
Capital outlays				
Debt service				
Principal				
Interest				
Other				
Total expenditures	46,444	176,100	23,937	492,425
Excess (deficiency) of revenues over expenditures	(5,617)	48,235	(20,753)	(88,897)
Other financing sources (uses)				
Transfers in				
Transfers (out)				
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(5,617)	48,235	(20,753)	(88,897)
Fund balances				
December 1	141,450	32,210	117,464	181,290
November 30	\$ 135,833	80,445	96,711	92,393

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

Nonmajor Governmental Funds
Year Ended November 30, 2004

	<u>Special Revenue</u>		
	Illinois Department of Transportation	US Department Of Justice	Wetland Mitigation
Revenues			
Taxes			
Property	\$		
Sales and other			
Intergovernmental	24,433	1,349,555	
Fines and forfeitures			
Fees, licenses and permits			941,683
Charges for services			
Investment income		9,459	77,120
Miscellaneous			
Total revenues	<u>24,433</u>	<u>1,359,014</u>	<u>1,018,803</u>
Expenditures			
Current			
General government			
Health and public safety	24,433	695,873	
Highways, streets and bridges			
Public services			
Judicial			
Conservation and recreation			
Public works			234,629
Total current expenditures	<u>24,433</u>	<u>695,873</u>	<u>234,629</u>
Capital outlays		1,300,811	
Debt service			
Principal			
Interest			
Other			
Total expenditures	<u>24,433</u>	<u>1,996,684</u>	<u>234,629</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(637,670)</u>	<u>784,174</u>
Other financing sources (uses)			
Transfers in			
Transfers (out)			
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>(637,670)</u>	<u>784,174</u>
Fund balances			
December 1		1,266,268	6,126,057
November 30	<u>\$ -</u>	<u>628,598</u>	<u>6,910,231</u>

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

Nonmajor Governmental Funds
Year Ended November 30, 2004

	Special Revenue			
	Illinois Department of Commerce and Economic Opportunity	Illinois First Grants	Community Development Act	Workforce Investment Act
Revenues				
Taxes				
Property	\$			
Sales and other				
Intergovernmental	3,767,276	21,261	7,491,866	4,832,308
Fines and forfeitures				
Fees, licenses and permits				
Charges for services				
Investment income	784	186		
Miscellaneous	609		763,327	5,413
Total revenues	3,768,669	21,447	8,255,193	4,837,721
Expenditures				
Current				
General government				
Health and public safety				
Highways, streets and bridges				
Public services	3,743,756		8,255,193	4,837,721
Judicial				
Conservation and recreation				
Public works				
Total current expenditures	3,743,756	-	8,255,193	4,837,721
Capital outlays	23,929	21,447		
Debt service				
Principal				
Interest				
Other				
Total expenditures	3,767,685	21,447	8,255,193	4,837,721
Excess (deficiency) of revenues over expenditures	984	-	-	-
Other financing sources (uses)				
Transfers in				
Transfers (out)	(200)			
Total other financing sources (uses)	(200)	-	-	-
Net change in fund balances	784	-	-	-
Fund balances				
December 1	68,076			
November 30	\$ 68,860	-	-	-

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

Nonmajor Governmental Funds
Year Ended November 30, 2004

	Special Revenue			
	Area Agency on Aging	Community Resource Center of DuPage	Elder Abuse Education Program	Illinois Department of Public Aid Grants
Revenues				
Taxes				
Property	\$			
Sales and other				
Intergovernmental	1,843,557	33,536	39,246	2,795,030
Fines and forfeitures				
Fees, licenses and permits				
Charges for services				
Investment income				
Miscellaneous	126,378			17,722
Total revenues	1,969,935	33,536	39,246	2,812,752
Expenditures				
Current				
General government				
Health and public safety				
Highways, streets and bridges				
Public services	1,969,935	33,536	39,246	2,812,952
Judicial				
Conservation and recreation				
Public works				
Total current expenditures	1,969,935	33,536	39,246	2,812,952
Capital outlays				
Debt service				
Principal				
Interest				
Other				
Total expenditures	1,969,935	33,536	39,246	2,812,952
Excess (deficiency) of revenues over expenditures	-	-	-	(200)
Other financing sources (uses)				
Transfers in				200
Transfers (out)				
Total other financing sources (uses)	-	-	-	200
Net change in fund balances	-	-	-	-
Fund balances				
December 1				
November 30	\$ -	-	-	-

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

Nonmajor Governmental Funds
Year Ended November 30, 2004

	Special Revenue			
	Children's Advocacy Services	Illinois Criminal Justice Authority	Children's Waiting Room Fee	Illinois Emergency Management Agency
Revenues				
Taxes				
Property	\$			
Sales and other				
Intergovernmental	64,888	326,652		432,444
Fines and forfeitures				
Fees, licenses and permits			98,902	
Charges for services				
Investment income			1,259	
Miscellaneous		179,211		
Total revenues	64,888	505,863	100,161	432,444
Expenditures				
Current				
General government				
Health and public safety		505,863		
Highways, streets and bridges				
Public services	64,888			432,444
Judicial			76,328	
Conservation and recreation				
Public works				
Total current expenditures	64,888	505,863	76,328	432,444
Capital outlays				
Debt service				
Principal				
Interest				
Other				
Total expenditures	64,888	505,863	76,328	432,444
Excess (deficiency) of revenues over expenditures	-	-	23,833	-
Other financing sources (uses)				
Transfers in				
Transfers (out)				
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	23,833	-
Fund balances				
December 1			98,305	
November 30	\$ -	-	122,138	-

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

Nonmajor Governmental Funds
Year Ended November 30, 2004

	Special Revenue			
	Illinois Motor Vehicle BATTLE	Disabilities Election Assistance	Polling Place Accessibility	U of I Police Training Academy
Revenues				
Taxes				
Property	\$			
Sales and other				
Intergovernmental	262,927	60,320	83,676	8,630
Fines and forfeitures				
Fees, licenses and permits				
Charges for services				
Investment income	1,334			
Miscellaneous	25,750			
Total revenues	290,011	60,320	83,676	8,630
Expenditures				
Current				
General government				
Health and public safety	290,011			
Highways, streets and bridges				
Public services		60,320	64,205	8,630
Judicial				
Conservation and recreation				
Public works				
Total current expenditures	290,011	60,320	64,205	8,630
Capital outlays			19,471	
Debt service				
Principal				
Interest				
Other				
Total expenditures	290,011	60,320	83,676	8,630
Excess (deficiency) of revenues over expenditures	-	-	-	-
Other financing sources (uses)				
Transfers in				
Transfers (out)				
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances				
December 1				
November 30	\$ -	-	-	-

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

Nonmajor Governmental Funds
Year Ended November 30, 2004

	<u>Special Revenue</u>			
	Department of Human Services	GIS Recorder	GIS Data Processing	Detention Variance Fee
Revenues				
Taxes				
Property	\$			
Sales and other				
Intergovernmental	297,515			
Fines and forfeitures				
Fees, licenses and permits		333,276	666,556	61,100
Charges for services				
Investment income	532	9,224	6,972	2,991
Miscellaneous	23,135			
Total revenues	<u>321,182</u>	<u>342,500</u>	<u>673,528</u>	<u>64,091</u>
Expenditures				
Current				
General government		77,898	639,100	
Health and public safety				
Highways, streets and bridges				
Public services	321,182			
Judicial				
Conservation and recreation				
Public works				
Total current expenditures	<u>321,182</u>	<u>77,898</u>	<u>639,100</u>	<u>-</u>
Capital outlays			16,663	
Debt service				
Principal				
Interest				
Other				
Total expenditures	<u>321,182</u>	<u>77,898</u>	<u>655,763</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>264,602</u>	<u>17,765</u>	<u>64,091</u>
Other financing sources (uses)				
Transfers in				
Transfers (out)				
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>264,602</u>	<u>17,765</u>	<u>64,091</u>
Fund balances				
December 1		<u>662,426</u>	<u>507,685</u>	<u>260,580</u>
November 30	<u>\$ -</u>	<u>927,028</u>	<u>525,450</u>	<u>324,671</u>

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

Nonmajor Governmental Funds
Year Ended November 30, 2004

	Special Revenue			
	Tobacco Enforcement Program	Neutral Site Custody Exchange	Family Violence Coordinating Council	RTA Job Access Program
Revenues				
Taxes				
Property	\$			
Sales and other				
Intergovernmental	7,150		17,884	49,030
Fines and forfeitures				
Fees, licenses and permits		243,080		
Charges for services				
Investment income		261		
Miscellaneous		798		
Total revenues	7,150	244,139	17,884	49,030
Expenditures				
Current				
General government				
Health and public safety	7,150			
Highways, streets and bridges				
Public services				49,030
Judicial		243,147	17,884	
Conservation and recreation				
Public works				
Total current expenditures	7,150	243,147	17,884	49,030
Capital outlays				
Debt service				
Principal				
Interest				
Other				
Total expenditures	7,150	243,147	17,884	49,030
Excess (deficiency) of revenues over expenditures	-	992	-	-
Other financing sources (uses)				
Transfers in				
Transfers (out)				
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	-	992	-	-
Fund balances				
December 1		(4,820)		
November 30	\$ -	(3,828)	-	-

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

Nonmajor Governmental Funds
Year Ended November 30, 2004

	<u>Special Revenue</u>		
	National Children's Alliance Program	County Cash Bond	HUD Supportive Housing Program
Revenues			
Taxes			
Property	\$		
Sales and other			
Intergovernmental	8,502		26,898
Fines and forfeitures			
Fees, licenses and permits			
Charges for services			
Investment income		11,689	
Miscellaneous			
Total revenues	<u>8,502</u>	<u>11,689</u>	<u>26,898</u>
Expenditures			
Current			
General government			
Health and public safety			
Highways, streets and bridges			
Public services			26,898
Judicial	8,502		
Conservation and recreation			
Public works			
Total current expenditures	<u>8,502</u>	<u>-</u>	<u>26,898</u>
Capital outlays			
Debt service			
Principal			
Interest			
Other			
Total expenditures	<u>8,502</u>	<u>-</u>	<u>26,898</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>11,689</u>	<u>-</u>
Other financing sources (uses)			
Transfers in			
Transfers (out)			
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>11,689</u>	<u>-</u>
Fund balances			
December 1		131,092	
November 30	<u>\$ -</u>	<u>142,781</u>	<u>-</u>

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

Nonmajor Governmental Funds
Year Ended November 30, 2004

	<u>Special Revenue</u>		
	HUD Homeless Management Information System	TCE Oversight Project	Special Revenue Total
Revenues			
Taxes			
Property	\$		23,431,461
Sales and other			
Intergovernmental	88,042	2,658,113	29,847,851
Fines and forfeitures			
Fees, licenses and permits			9,656,886
Charges for services			126,322
Investment income			761,231
Miscellaneous			5,442,772
Total revenues	88,042	2,658,113	69,266,523
Expenditures			
Current			
General government			18,923,009
Health and public safety		38,512	5,916,676
Highways, streets and bridges			2,256,338
Public services	88,042		22,864,247
Judicial			8,108,609
Conservation and recreation			
Public works			3,578,120
Total current expenditures	88,042	38,512	61,646,999
Capital outlays		2,619,601	9,941,221
Debt service			
Principal			
Interest			
Other			
Total expenditures	88,042	2,658,113	71,588,220
Excess (deficiency) of revenues over expenditures	-	-	(2,321,697)
Other financing sources (uses)			
Transfers in			14,164,050
Transfers (out)			(7,867,108)
Total other financing sources (uses)	-	-	6,296,942
Net change in fund balances	-	-	3,975,245
Fund balances			
December 1			69,823,233
November 30	\$	-	73,798,478

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

Nonmajor Governmental Funds
Year Ended November 30, 2004

	Debt Service		
	Special Service Area Bonds Sanitary Sewer Projects	1993 Refinancing County Courthouse Bonds	2001 Stormwater Bond Debt Service
Revenues			
Taxes			
Property	\$ 746,514	1,797	
Sales and other			
Intergovernmental			
Fees, licenses and permits			
Charges for services			
Investment income	4,983	26	20,570
Miscellaneous			
Total revenues	<u>751,497</u>	<u>1,823</u>	<u>20,570</u>
Expenditures			
Current			
General government			
Health and public safety			
Highways, streets and bridges			
Public services			
Judicial			
Conservation and recreation			
Public works			
Total current expenditures	-	-	-
Capital outlays			
Debt service			
Principal	235,000		925,000
Interest	442,340		1,131,650
Fiscal agent fees	2,832		350
Total expenditures	<u>680,172</u>	<u>-</u>	<u>2,057,000</u>
Excess (deficiency) of revenues over expenditures	<u>71,325</u>	<u>1,823</u>	<u>(2,036,430)</u>
Other financing sources (uses)			
Transfers in	97,763		2,065,088
Transfers (out)		(33,391)	
Total other financing sources (uses)	<u>97,763</u>	<u>(33,391)</u>	<u>2,065,088</u>
Net change in fund balances	169,088	(31,568)	28,658
Fund balances			
December 1	<u>736,870</u>	<u>31,568</u>	<u>1,536,157</u>
November 30	<u>\$ 905,958</u>	<u>-</u>	<u>1,564,815</u>

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

Nonmajor Governmental Funds
Year Ended November 30, 2004

	<u>Debt Service</u>		
	2001 Drainage Bond Debt Service	2001 Motor Fuel Tax Debt Service	2001 Courthouse Bond Debt Service
Revenues			
Taxes			
Property	\$		3,751,805
Sales and other	2,067,827		
Intergovernmental		14,626,275	
Fees, licenses and permits			
Charges for services			
Investment income	29,491	90,462	13,091
Miscellaneous			
Total revenues	<u>2,097,318</u>	<u>14,716,737</u>	<u>3,764,896</u>
Expenditures			
Current			
General government			
Health and public safety			
Highways, streets and bridges			
Public services			
Judicial			
Conservation and recreation			
Public works			
Total current expenditures	-	-	-
Capital outlays			
Debt service			
Principal	690,000	4,310,000	980,000
Interest	1,385,343	6,633,000	2,682,088
Fiscal agent fees			
Total expenditures	<u>2,075,343</u>	<u>10,943,000</u>	<u>3,662,088</u>
Excess (deficiency) of revenues over expenditures	<u>21,975</u>	<u>3,773,737</u>	<u>102,808</u>
Other financing sources (uses)			
Transfers in			
Transfers (out)		(3,613,850)	
Total other financing sources (uses)	-	<u>(3,613,850)</u>	-
Net change in fund balances	21,975	159,887	102,808
Fund balances			
December 1	<u>2,859,562</u>	<u>13,450,849</u>	<u>2,372,549</u>
November 30	<u>\$ 2,881,537</u>	<u>13,610,736</u>	<u>2,475,357</u>

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

Nonmajor Governmental Funds
Year Ended November 30, 2004

	<u>Debt Service</u>		
	Election Equipment	1993 Refinancing Jail Expansion Project Bonds	1993 Refinancing Stormwater Project Bonds
Revenues			
Taxes			
Property	\$		
Sales and other			
Intergovernmental			
Fees, licenses and permits			
Charges for services			
Investment income	2,000	12,902	18,708
Miscellaneous			
Total revenues	<u>2,000</u>	<u>12,902</u>	<u>18,708</u>
Expenditures			
Current			
General government			
Health and public safety			
Highways, streets and bridges			
Public services			
Judicial			
Conservation and recreation			
Public works			
Total current expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Capital outlays			
Debt service			
Principal	285,000		
Interest	74,435	1,302,840	1,872,920
Fiscal agent fees	350	75	
Total expenditures	<u>359,785</u>	<u>1,302,915</u>	<u>1,872,920</u>
Excess (deficiency) of revenues over expenditures	<u>(357,785)</u>	<u>(1,290,013)</u>	<u>(1,854,212)</u>
Other financing sources (uses)			
Transfers in	359,435	390,000	1,872,920
Transfers (out)		-	
Total other financing sources (uses)	<u>359,435</u>	<u>390,000</u>	<u>1,872,920</u>
Net change in fund balances	1,650	(900,013)	18,708
Fund balances			
December 1	<u>22,595</u>	<u>1,570,988</u>	<u>1,237,670</u>
November 30	<u>\$ 24,245</u>	<u>670,975</u>	<u>1,256,378</u>

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

Nonmajor Governmental Funds
Year Ended November 30, 2004

	Debt Service		
	2002 Refinancing Jail Expansion Project Bonds	2002 Refinancing Stormwater Project Bonds	Debt Service Total
Revenues			
Taxes			
Property	\$		4,500,116
Sales and other			2,067,827
Intergovernmental			14,626,275
Fees, licenses and permits			
Charges for services			
Investment income	25,021	37,511	254,765
Miscellaneous			
Total revenues	25,021	37,511	21,448,983
Expenditures			
Current			
General government			
Health and public safety			
Highways, streets and bridges			
Public services			
Judicial			
Conservation and recreation			
Public works			
Total current expenditures	-	-	-
Capital outlays			
Debt service			
Principal	1,510,000	2,215,000	11,150,000
Interest	832,100	1,153,200	17,509,916
Fiscal agent fees	350	350	4,307
Total expenditures	2,342,450	3,368,550	28,664,223
Excess (deficiency) of revenues over expenditures	(2,317,429)	(3,331,039)	(7,215,240)
Other financing sources (uses)			
Transfers in	2,315,000	3,428,900	10,529,106
Transfers (out)			(3,647,241)
Total other financing sources (uses)	2,315,000	3,428,900	6,881,865
Net change in fund balances	(2,429)	97,861	(333,375)
Fund balances			
December 1	2,010,157	2,910,081	28,739,046
November 30	\$ 2,007,728	3,007,942	28,405,671

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

Nonmajor Governmental Funds
Year Ended November 30, 2004

	<u>Capital Projects</u>		
	<u>Courthouse Construction</u>	<u>2001 Courthouse Project</u>	<u>2001 MFT Project</u>
Revenues			
Taxes			
Property	\$		
Sales and other			
Intergovernmental			
Federal grants and reimbursements			
Local share			
State grants and reimbursements			
Easement fees and defaults			
Fees, licenses and permits			
Charges for services			
Investment income	11,178	(225,724)	860,528
Miscellaneous		18,174	234,084
Total revenues	<u>11,178</u>	<u>(207,550)</u>	<u>1,094,612</u>
Expenditures			
Current			
General government		409,439	
Health and public safety			
Highways, streets and bridges			1,561,563
Public services			
Judicial			
Conservation and recreation			
Public works			
Total current expenditures	-	409,439	1,561,563
Capital outlays	660,022	8,663,331	21,190,712
Debt Service			
Principal			
Interest			
Fiscal agent fees			
Total expenditures	<u>660,022</u>	<u>9,072,770</u>	<u>22,752,275</u>
Excess (deficiency) of revenues over expenditures	<u>(648,844)</u>	<u>(9,280,320)</u>	<u>(21,657,663)</u>
Other financing sources (uses)			
Transfers in			
Transfers (out)			
Total other financing sources (uses)	-	-	-
Net change in fund balances	(648,844)	(9,280,320)	(21,657,663)
Fund balances			
December 1	<u>1,043,196</u>	<u>15,345,791</u>	<u>39,518,000</u>
November 30	<u>\$ 394,352</u>	<u>6,065,471</u>	<u>17,860,337</u>

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

Nonmajor Governmental Funds
Year Ended November 30, 2004

	Capital Projects		
	Special Service Area # 14	2001 Drainage Bond Project	2001 Stormwater Bond Project
Revenues			
Taxes			
Property	\$ 23,954		
Sales and other			
Intergovernmental			
Federal grants and reimbursements			
Local share			
State grants and reimbursements			
Easement fees and defaults			
Fees, licenses and permits			
Charges for services			
Investment income	215	115,189	178,740
Miscellaneous			115
Total revenues	24,169	115,189	178,855
Expenditures			
Current			
General government			
Health and public safety			
Highways, streets and bridges	7,906		
Public services			
Judicial			
Conservation and recreation			
Public works		1,338,016	939,572
Total current expenditures	7,906	1,338,016	939,572
Capital outlays		3,812,096	685,707
Debt Service			
Principal			
Interest			
Fiscal agent fees			
Total expenditures	7,906	5,150,112	1,625,279
Excess (deficiency) of revenues over expenditures	16,263	(5,034,923)	(1,446,424)
Other financing sources (uses)			
Transfers in			
Transfers (out)			
Total other financing sources (uses)	-	-	-
Net change in fund balances	16,263	(5,034,923)	(1,446,424)
Fund balances			
December 1	(132,071)	11,199,307	14,991,911
November 30	\$ (115,808)	6,164,384	13,545,487

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

Nonmajor Governmental Funds
Year Ended November 30, 2004

	Capital Projects			Capital Projects Total
	Special Service Area #19	Special Service Area #25	Special Service Area #26	
Revenues				
Taxes				
Property	\$			23,954
Sales and other				
Intergovernmental				
Federal grants and reimbursements				
Local share				
State grants and reimbursements				
Easement fees and defaults				
Fees, licenses and permits				
Charges for services				
Investment income	160	542	786	941,614
Miscellaneous				252,373
Total revenues	160	542	786	1,217,941
Expenditures				
Current				
General government				409,439
Health and public safety				
Highways, streets and bridges				1,569,469
Public services				
Judicial				
Conservation and recreation				
Public works				2,277,588
Total current expenditures	-	-	-	4,256,496
Capital outlays		23,250		35,035,118
Debt Service				
Principal				
Interest				
Fiscal agent fees				
Total expenditures	-	23,250	-	39,291,614
Excess (deficiency) of revenues over expenditures	160	(22,708)	786	(38,073,673)
Other financing sources (uses)				
Transfers in				
Transfers (out)	(97,763)			(97,763)
Total other financing sources (uses)	(97,763)	-	-	(97,763)
Net change in fund balances	(97,603)	(22,708)	786	(38,171,436)
Fund balances				
December 1	97,603	61,748	89,297	82,214,782
November 30	\$ -	39,040	90,083	44,043,346

DUPAGE COUNTY, ILLINOIS

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

Nonmajor Governmental Funds
Year Ended November 30, 2004

	Total Nonmajor Governmental Funds
Revenues	
Taxes	
Property	\$ 27,955,531
Sales and other	2,067,827
Intergovernmental	44,474,126
Fees, licenses and permits	9,656,886
Charges for services	126,322
Investment income	1,957,610
Miscellaneous	5,695,145
	<u>91,933,447</u>
Expenditures	
Current	
General government	19,332,448
Health and public safety	5,916,676
Highways, streets and bridges	3,825,807
Public services	22,864,247
Judicial	8,108,609
Conservation and recreation	
Public works	5,855,708
	<u>65,903,495</u>
Total current expenditures	
Capital outlays	44,976,339
Debt service	
Principal	11,150,000
Interest	17,509,916
Fiscal agent fees	4,307
	<u>139,544,057</u>
Total expenditures	
Excess (deficiency) of revenues over expenditures	<u>(47,610,610)</u>
Other financing sources (uses)	
Transfers in	24,693,156
Transfers (out)	(11,612,112)
	<u>13,081,044</u>
Total other financing sources (uses)	
Net change in fund balances	(34,529,566)
Fund balances	
December 1	<u>180,777,061</u>
November 30	<u>\$ 146,247,495</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, 2004

With comparative amounts at November 30, 2003

ASSETS	2004	2003
Cash		
Petty cash	\$ 3,000	3,000
Demand deposits	12,458,953	13,422,777
Certificates of deposit	20,450,000	12,927,857
Receivables		
Taxes	19,389,466	19,677,904
Interest	10,059	4,866
Other	223,744	239,550
Due from Federal, State, and other governmental units	9,474,402	10,230,849
Due from other funds	2,013,787	2,019,573
Advances receivable from other funds	136,231	152,040
Other assets	296,394	391,730
	<u>\$ 64,456,036</u>	<u>59,070,146</u>
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 4,192,718	3,541,561
Accrued payroll	2,221,378	1,585,078
Accrued compensated absences	2,707,707	2,334,171
Due to Federal, State and other governmental units	84,063	132,061
Due to other funds	2,137,329	3,111,125
Deferred revenue	19,194,555	19,410,543
Retainage payable	7,227	16,650
Other liabilities	375,000	260,000
Total liabilities	<u>30,919,977</u>	<u>30,391,189</u>
Fund balance		
Reserved for encumbrances	1,783,638	1,090,342
Reserved for advances receivable from other funds	136,231	152,040
Unreserved and undesignated	<u>31,616,190</u>	<u>27,436,575</u>
Total fund balance	<u>33,536,059</u>	<u>28,678,957</u>
	<u>\$ 64,456,036</u>	<u>59,070,146</u>

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

GENERAL FUND

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
Revenues				
Taxes	\$ 54,400,000	55,264,640	864,640	57,222,189
Intergovernmental	33,006,006	31,318,215	(1,687,791)	31,042,575
Court fees, fines and forfeitures	23,948,391	23,918,962	(29,429)	21,911,203
Fees, licenses and permits	18,358,332	18,234,498	(123,834)	19,469,455
Charges for services	2,842,857	2,107,085	(735,772)	2,344,308
Investment income	935,500	501,993	(433,507)	566,013
Miscellaneous	1,317,480	783,901	(533,579)	3,007,281
Sale of property				3,160,461
Insurance reimbursement	152,000	74,493	(77,507)	112,457
Other fund reimbursement	598,000	650,615	52,615	9,641,822
Unclaimed duplicate tax payments	900,000	1,529,499	629,499	993,371
Total revenues	136,458,566	134,383,901	(2,074,665)	149,471,135
Expenditures				
Current				
General government	44,822,688	43,689,582	1,133,106	54,490,559
Health and public safety	36,606,359	36,390,105	216,254	39,318,891
Public services	6,166,331	5,505,977	660,354	7,550,915
Public works	615,000	477,786	137,214	
Judicial	29,588,110	28,591,397	996,713	29,055,681
Educational services	594,603	533,944	60,659	605,095
Total current expenditures	118,393,091	115,188,791	3,204,300	131,021,141
Capital outlays	2,927,174	1,506,964	1,420,210	3,199,721
Total expenditures	121,320,265	116,695,755	4,624,510	134,220,862
Excess of revenues over expenditures	15,138,301	17,688,146	2,549,845	15,250,273

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

GENERAL FUND

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
Other financing sources (uses)				
Transfers in (out)				
Special Revenue				
Solid Waste				5,669,129
Youth Home				(1,200,000)
Health Department				(4,175,000)
Social Security				(1,850,000)
IMRF	(9,800,000)	(9,800,000)		(6,800,000)
Probation Services		500,000	500,000	
Debt Service				
County Courthouse Bond Fund	50,000	33,391	(16,609)	72,551
Election Equipment	(359,435)	(359,435)		(356,723)
Jail Expansion Project				
1993 Refinancing Jail Expansion Project Bonds	(390,000)	(390,000)		
2002 Refinancing Jail Expansion Project Bonds	(2,317,602)	(2,315,000)	2,602	
Enterprise Fund				
Convalescent Center	250,000	(500,000)	(750,000)	(10,000,000)
Internal Service Fund				
Liability Insurance				(900,000)
Total other financing sources (uses)	(12,567,037)	(12,831,044)	(264,007)	(19,540,043)
Net change in fund balance	2,571,264	4,857,102	2,285,838	(4,289,770)
Fund balance				
December 1	28,678,957	28,678,957		32,968,727
November 30	\$ 31,250,221	33,536,059	2,285,838	28,678,957

SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY SOURCE

GENERAL FUND

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
Revenues				
Taxes				
Property taxes	\$ 16,100,000	16,082,200	(17,800)	20,064,848
Retailers occupation tax	4,213,000	5,432,020	1,219,020	4,833,614
County-wide sales tax	34,087,000	33,750,420	(336,580)	32,323,727
Total taxes	54,400,000	55,264,640	864,640	57,222,189
Intergovernmental				
State income tax	7,000,000	6,537,544	(462,456)	6,394,718
Personal property replacement taxes	2,200,000	1,852,069	(347,931)	1,654,625
Other state reimbursement	2,777,486	1,594,321	(1,183,165)	4,237,508
Other federal reimbursement	4,774,000	5,075,817	301,817	2,565,973
Other governmental agency reimbursement	16,254,520	16,258,464	3,944	16,189,751
Total intergovernmental	33,006,006	31,318,215	(1,687,791)	31,042,575
Court fees, fines and forfeitures				
Court fees and forfeitures	15,612,891	15,964,155	351,264	13,731,123
Security fees	1,450,000	1,396,076	(53,924)	1,446,523
County Sheriff fees	1,028,500	1,074,933	46,433	986,771
State's Attorney				
Fees	270,000	213,919	(56,081)	278,600
Fines	1,575,000	1,395,970	(179,030)	1,618,368
Work release program	150,000	157,463	7,463	161,324
S.W.A.P. program	100,000	97,082	(2,918)	120,690
Building department fines	12,000	29,169	17,169	8,951
Penalty on delinquent taxes	3,750,000	3,590,195	(159,805)	3,558,853
Total court fees, fines and forfeitures	23,948,391	23,918,962	(29,429)	21,911,203

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

GENERAL FUND

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
Revenues (Cont.)				
Fees, licenses and permits				
Fees				
Circuit court probation	1,218,000	1,259,607	41,607	34,769
Fees for telecommunication	800,000	864,619	64,619	812,596
County clerk fees	35,000	30,550	(4,450)	
County coroner	35,500	39,938	4,438	37,089
County treasurer	1,200,000	961,911	(238,089)	900,735
Recorder of deeds	6,851,000	6,490,414	(360,586)	9,600,726
Inspection fees	15,000	20,871	5,871	14,169
Psychological services	325,000	313,128	(11,872)	337,807
OTB mutual fees	900,000	733,443	(166,557)	734,595
Circuit court fees	65,000	30,856	(34,144)	92,511
Drug court				70,000
Bond processing fees	225,000	281,409	56,409	249,785
Environmental fees	435,832	143,158	(292,674)	408,729
Licenses and permits				
County clerk licenses	550,000	648,034	98,034	545,817
Liquor licenses	150,000	164,200	14,200	161,250
Transfer stamps	4,134,000	4,559,953	425,953	4,151,086
Building and zoning fees/permits	1,419,000	1,692,407	273,407	1,341,491
Total fees, licenses and permits	18,358,332	18,234,498	(123,834)	19,469,455
Charges for services				
Information Technology	811,276	536,054	(275,222)	659,484
Facilities Management	1,272,581	829,258	(443,323)	648,165
Personnel	200,000	207,480	7,480	252,008
Finance	359,000	527,543	168,543	695,221
Planning services				23,700
Other cost reimbursements	200,000	6,750	(193,250)	39,240
Total charges for services	2,842,857	2,107,085	(735,772)	2,344,308
Investment income	935,500	501,993	(433,507)	566,013
Miscellaneous	1,317,480	783,901	(533,579)	3,007,281
Sale of property				3,160,461
Insurance reimbursement and settlements	152,000	74,493	(77,507)	112,457
Other fund reimbursement	598,000	650,615	52,615	9,641,822
Unclaimed duplicate tax payments	900,000	1,529,499	629,499	993,371
Total revenues	\$ 136,458,566	134,383,901	(2,074,665)	149,471,135

SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY DEPARTMENT

GENERAL FUND

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
Revenues				
<u>COUNTY BOARD</u>				
Property taxes	\$ 16,100,000	16,082,200	(17,800)	20,064,848
Retailers occupation tax - County share	4,213,000	5,432,020	1,219,020	4,833,614
County wide sales tax	34,087,000	33,750,420	(336,580)	32,323,727
State income tax - County share	7,000,000	6,537,544	(462,456)	6,394,718
Personal property replacement taxes	2,200,000	1,852,069	(347,931)	1,654,625
Interest	480,500	182,705	(297,795)	76,869
Penalty on delinquent taxes	3,750,000	3,590,195	(159,805)	3,558,853
Fees for telecommunication	800,000	864,619	64,619	812,596
Unclaimed duplicate tax payments	900,000	1,529,499	629,499	993,371
OTB Mutual fees	900,000	733,443	(166,557)	734,595
DuPage Water Commission	15,000,000	15,000,000		15,000,000
Voting Machine Equipment Reimbursement	2,280,000	2,288,821	8,821	
Courthouse Bond Fund Reimbursement	400,000	384,236	(15,764)	
IPF Sale Proceeds				3,160,461
Other	180,000	192,642	12,642	181,166
Total County Board	88,290,500	88,420,413	129,913	89,789,443
<u>COUNTY ADMINISTRATOR</u>				
Indirect cost reimbursement				15,971
<u>DEPARTMENT OF PUBLIC WORKS - DRAINAGE</u>				
Drainage bond reimbursements				1,140,000
<u>CLERK OF THE CIRCUIT COURT</u>				
Court fees	12,100,000	10,884,658	(1,215,342)	10,744,470
Bond forfeitures	2,062,891	3,727,382	1,664,491	1,569,161
Fee county fund	1,450,000	1,352,115	(97,885)	1,417,492
Security fees	1,450,000	1,396,076	(53,924)	1,446,523
Interest	450,000	316,684	(133,316)	485,709
Other	50,000	33,520	(16,480)	200,907
Total Clerk of the Circuit Court	17,562,891	17,710,435	147,544	15,864,262

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

GENERAL FUND

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
Revenues (Cont.)				
<u>CIRCUIT COURT</u>				
Fees for services	65,000	30,856	(34,144)	92,511
<u>DRUG COURT</u>				
Forfeiture funds				70,000
Other		350	350	
Total Drug Court		350	350	70,000
<u>COUNTY SHERIFF</u>				
Fees	1,028,500	1,074,933	46,433	986,771
Reimbursement				
Township policing	394,520	318,290	(76,230)	316,671
Battle grant	135,000	142,221	7,221	138,675
State police training	60,000	29,306	(30,694)	10,273
University of Illinois training	30,000	87,238	57,238	39,076
Tobacco enforcement reimbursement				1,188
Detail duty reimbursement	330,000	355,680	25,680	330,960
Other	35,000	10,299	(24,701)	88,048
Total County Sheriff	2,013,020	2,017,967	4,947	1,911,662
<u>COUNTY JAIL</u>				
Work release program	150,000	157,463	7,463	161,324
Bond processing fees	225,000	281,409	56,409	249,785
S.W.A.P. program	100,000	97,082	(2,918)	120,690
Federal reimbursement - prisoners	2,000,000	2,314,710	314,710	2,013,852
Arrestees' medical cost reimbursement	100,000	95,000	(5,000)	105,415
Professional services reimbursement -				
Inmate act		10,440	10,440	10,578
Commissary and telephone act	500,000	486,816	(13,184)	492,466
Laundry service reimbursement	200,000		(200,000)	
Other	85,000	58,882	(26,118)	151,377
Total County Jail	3,360,000	3,501,802	141,802	3,305,487

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

GENERAL FUND

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
Revenues (Cont.)				
<u>STATE'S ATTORNEY</u>				
Fees	270,000	213,919	(56,081)	278,600
Fines	1,575,000	1,395,970	(179,030)	1,618,368
Salary reimbursement - State	112,250	106,348	(5,902)	99,896
Battle Grant reimbursements	82,500	106,200	23,700	83,736
Child Support Enforcement Grant		40,147	40,147	
Drug Forfeit Fund reimbursement				82,000
Children's Center reimbursements	109,000	116,931	7,931	127,221
Other	10,000	21,557	11,557	1,093
Total State's Attorney	2,158,750	2,001,072	(157,678)	2,290,914
<u>COUNTY CORONER</u>				
Inquest and autopsies, estates and other	35,500	39,938	4,438	37,089
<u>CIRCUIT COURT PROBATION</u>				
Salary reimbursement	2,208,000	1,060,705	(1,147,295)	2,897,409
Fees	1,133,000	1,126,841	(6,159)	1,169,003
Child care - parents	85,000	132,766	47,766	34,769
Child care - State	15,000	20,832	5,832	15,484
Other	2,000	3,763	1,763	4,447
Total Circuit Court Probation	3,443,000	2,344,907	(1,098,093)	4,121,112
<u>COUNTY AUDITOR</u>				
Indirect cost reimbursement		6,929	6,929	7,334
Other		4,578	4,578	7,458
Total County Auditor		11,507	11,507	14,792
<u>EDUCATION SERVICES</u>				
Other	280		(280)	145
<u>ECONOMIC DEVELOPMENT</u>				
Reimbursements				
Grant		64,463	64,463	

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

GENERAL FUND

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
Revenues (Cont.)				
<u>COUNTY CLERK</u>				
Licenses and fees	550,000	648,034	98,034	545,817
Interest	5,000	2,362	(2,638)	3,435
Sale of maps, plans and publications	35,000	30,550	(4,450)	26,939
Total County Clerk	590,000	680,946	90,946	576,191
<u>PLANNING/ZONING/BUILDING</u>				
Sale of maps and other	5,000	21,676	16,676	22,523
Non refundable fees from building bond fund		12,900	12,900	23,700
Planning services				
Semester entities				26,490
Building permits	1,330,000	1,568,600	238,600	1,235,612
Zoning fees and fill permits	84,000	77,000	(7,000)	82,179
Violation fees		12,231	12,231	
Inspection - elevator	15,000	20,871	5,871	14,169
Fines	12,000	29,169	17,169	8,951
Interest		242	242	
Other	2,000	1,499	(501)	3,025
Total Planning/Zoning Building	1,448,000	1,744,188	296,188	1,416,649
<u>HISTORICAL MUSEUM</u>				
Other	3,000	4,284	1,284	5,951
<u>FACILITIES MANAGEMENT</u>				
Rents and cost reimbursements				
Non-County	6,381	5,054	(1,327)	172,957
County	1,266,200	16,800	(1,249,400)	48,466
Building maintenance service				
County		183,816	183,816	181,003
Space cost reimbursements		623,588	623,588	245,739
Other	720	1,270	550	3,847
Total Facilities Management	1,273,301	830,528	(442,773)	652,012

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

GENERAL FUND

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
Revenues (Cont.)				
<u>FINANCE</u>				
Reimbursements				
Grant funds	40,000	98,250	58,250	104,921
Other County entities	319,000	429,293	110,293	590,300
State disbursement unit				357,627
Other	100,000	42,885	(57,115)	35,311
Total Finance	459,000	570,428	111,428	1,088,159
<u>HUMAN SERVICES</u>				
Other		50	50	2,174
<u>HUMAN RESOURCES</u>				
Federal grant revenue				
Administrative reimbursement	300,000	229,060	(70,940)	302,199
Other		69	69	
Total	300,000	229,129	(70,871)	302,199
<u>PARA-TRANSIT PROGRAM</u>				
Other		15,416	15,416	590,206
<u>PERSONNEL</u>				
Personal and other services		5,886	5,886	14,498
Reimbursements - County	200,000	201,594	1,594	237,510
Reimbursements - State disbursement unit				306,253
Other		1,222	1,222	893
Total Personnel	200,000	208,702	8,702	559,154
<u>TAXI PROGRAM</u>				
Other	784,680	225,533	(559,147)	419,633
<u>SUPERVISOR OF ASSESSMENTS</u>				
Salary reimbursement from State	46,000	35,451	(10,549)	42,778
Other	3,600	2,847	(753)	6,036
Total Supervisor of Assessments	49,600	38,298	(11,302)	48,814

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

GENERAL FUND

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
Revenues (Cont.)				
<u>COUNTY TREASURER</u>				
Inheritance tax fees	1,200,000	961,911	(238,089)	900,735
Other	20,200	52,399	32,199	28,229
Total County Treasurer	1,220,200	1,014,310	(205,890)	928,964
<u>RECORDER OF DEEDS</u>				
Transfer stamps	4,134,000	4,559,953	425,953	4,151,086
Recording fees	5,741,000	5,104,169	(636,831)	7,757,151
Certified copies and filing fees	1,000,000	1,305,944	305,944	1,730,315
Sale of fiche and tapes	110,000	80,301	(29,699)	113,260
Other	15,000	25,238	10,238	27,206
Total Recorder of Deeds	11,000,000	11,075,605	75,605	13,779,018
<u>LIQUOR CONTROL COMMISSION</u>				
Liquor licenses	150,000	164,200	14,200	161,250
<u>INFORMATION TECHNOLOGY</u>				
Data processing services				
Non-County	466,500	315,135	(151,365)	502,747
County	344,776	220,919	(123,857)	156,737
Total Information Technology	811,276	536,054	(275,222)	659,484
<u>GENERAL FUND INSURANCE</u>				
Settlements and reimbursements	152,000	74,493	(77,507)	112,457
<u>PSYCHOLOGICAL SERVICES</u>				
Fees				
DUI	115,000	96,541	(18,459)	103,646
Domestic violence	125,000	134,517	9,517	144,831
Care coping and children	85,000	82,070	(2,930)	89,330
Other		17,512	17,512	1,935
Total Psychological Services	325,000	330,640	5,640	339,742

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

GENERAL FUND

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
Revenues (Cont.)				
<u>ENVIRONMENTAL ISSUES</u>				
Refunds and overpayments	85,000	85,000		85,000
Enforcement grant	48,736	13,658	(35,078)	36,153
Southwest transfer station fee	140,000		(140,000)	
Site fees		18,633	18,633	262,000
DuKane transfer station fees	210,832	39,525	(171,307)	61,729
Total Environmental Issues	484,568	156,816	(327,752)	444,882
<u>BOARD OF ELECTION</u>				
<u>COMMISSIONERS</u>				
Reimbursements - State	70,000	79,600	9,600	70,040
Other	16,000	13,916	(2,084)	23,314
Total Board of Election Commissioners	86,000	93,516	7,516	93,354
<u>EMERGENCY SERVICE AND</u>				
<u>DISASTER AGENCY</u>				
Federal reimbursement	85,000	86,148	1,148	86,548
Other		45,400	45,400	
Total Emergency Service and Disaster Agency	85,000	131,548	46,548	86,548
<u>CREDIT UNION</u>				
Salary reimbursement	98,000	105,735	7,735	119,399
<u>CORPORATE FUND SPECIAL ACCOUNT</u>				
Indirect cost reimbursement		(179)	(179)	15,935
Equipment reimbursement		(1,229)	(1,229)	20,787
Snow storm reimbursement				261
Illinois First reimbursement				215,337
External auditor services		2,410	2,410	7,260
SSA #14 reimbursement				(15,027)
Reimbursement from local gas tax				8,180,539
Other	10,000	8,770	(1,230)	6,415
Total Corporate Fund Special Account	10,000	9,772	(228)	8,431,507
	\$ 136,458,566	134,383,901	(2,074,665)	149,471,135

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	General Government		Health and Public Safety		Public Services	
	Budget	Actual	Budget	Actual	Budget	Actual
County Board	\$ 1,538,682	1,448,416				
County Administrator		2,866				
Clerk of the Circuit Court						
Circuit Court						
Drug Court						
Mental Health Court						
Public Defender						
Jury Commission						
County Sheriff			34,551,966	34,375,524		
Merit Commission	66,925	46,113				
State's Attorney						
County Coroner			1,332,300	1,304,685		
Office of Emergency Management			722,093	709,896		
Circuit Court Probation						
County Auditor	409,263	407,574				
Educational Service Region						
Supervisor of Assessments	1,058,256	1,005,907				
Board of Tax Review	146,610	146,591				
County Clerk	1,080,587	961,757				
County Treasurer	1,287,575	1,282,780				
Recorder of Deeds	1,272,346	1,224,801				
Liquor Control Commission	10,995	10,702				
Planning/Zoning/Building					1,269,728	1,248,262
Human Services					2,317,095	2,086,487
Human Resources						
Veterans Assistance Program					280,430	231,681
Outside Agency Support					750,000	730,000
Taxi Program					500,000	279,078
Facilities Management	9,707,680	10,032,019				
Information Technology	5,070,435	4,775,043				
Personnel Department	1,267,009	1,152,781				
Personnel Department - Security	651,046	653,319				
Credit Union	108,680	104,783				
Finance Department	2,758,173	2,587,778				
Non-Recurring Costs Reserves						
Historical Museum	294,688	206,485				
Corporate Fund - Capital	267,083	231,163				
County Audit	255,000	248,530				
General Fund Insurance	8,940,590	8,931,067				
State's Attorney Children Center						
DUI Evaluation Program						
General Fund Special Accounts	4,053,284	3,864,321				
Psychological Services					958,578	910,531
Environmental Issues						
Economic Development Office	478,062	293,125				
Public Transit					90,500	19,938
Board of Election Commissioners	4,099,719	4,071,661				
	<u>\$ 44,822,688</u>	<u>43,689,582</u>	<u>36,606,359</u>	<u>36,390,105</u>	<u>6,166,331</u>	<u>5,505,977</u>

DUPAGE COUNTY, ILLINOIS

GENERAL FUND

SCHEDULE OF EXPENDITURES – BUDGET AND ACTUAL – BY FUNCTION

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

(See Following Page)

GENERAL FUND

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Public Works		Judicial		Educational Services	
	Budget	Actual	Budget	Actual	Budget	Actual
County Board	\$					
County Administrator						
Clerk of the Circuit Court			8,047,372	7,917,410		
Circuit Court			1,972,429	1,929,126		
Drug Court			90,741	36,060		
Mental Health Court			189,545	122,812		
Public Defender			2,152,061	2,122,976		
Jury Commission			650,839	570,114		
County Sheriff						
Merit Commission						
State's Attorney			7,346,752	7,421,199		
County Coroner						
Office of Emergency Management						
Circuit Court Probation			8,109,505	7,624,856		
County Auditor						
Educational Service Region					594,603	533,944
Supervisor of Assessments						
Board of Tax Review						
County Clerk						
County Treasurer						
Recorder of Deeds						
Liquor Control Commission						
Planning/Zoning/Building						
Human Services						
Human Resources						
Veterans Assistance Program						
Outside Agency Support						
Taxi Program						
Facilities Management						
Information Technology						
Personnel Department						
Personnel Department - Security						
Credit Union						
Finance Department						
Non-Recurring Costs Reserves						
Historical Museum						
Corporate Fund - Capital						
County Audit						
General Fund Insurance						
State's Attorney Children's Center			360,176	295,252		
DUI Evaluation Program			668,690	551,592		
General Fund Special Accounts						
Psychological Services						
Environmental Issues	615,000	477,786				
Economic Development Office						
Public Transit						
Board of Election Commissioners						
	\$ 615,000	477,786	29,588,110	28,591,397	594,603	533,944

GENERAL FUND

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Debt Service and Capital Outlays		Total		Variance with Budget	2003
	Budget	Actual	Budget	Actual	Positive (Negative)	Actual
County Board	\$		1,538,682	1,448,416	90,266	1,602,945
County Administrator				2,866	(2,866)	247,317
Clerk of the Circuit Court			8,047,372	7,917,410	129,962	7,951,217
Circuit Court			1,972,429	1,929,126	43,303	1,879,708
Drug Court			90,741	36,060	54,681	1,578
Mental Health Court			189,545	122,812	66,733	
Public Defender			2,152,061	2,122,976	29,085	2,099,252
Jury Commission			650,839	570,114	80,725	635,505
County Sheriff			34,551,966	34,375,524	176,442	37,656,476
Merit Commission			66,925	46,113	20,812	39,553
State's Attorney			7,346,752	7,421,199	(74,447)	8,105,857
County Coroner			1,332,300	1,304,685	27,615	1,272,949
Office of Emergency Management			722,093	709,896	12,197	389,466
Circuit Court Probation			8,109,505	7,624,856	484,649	7,266,009
County Auditor			409,263	407,574	1,689	410,499
Educational Service Region			594,603	533,944	60,659	605,095
Supervisor of Assessments			1,058,256	1,005,907	52,349	1,144,863
Board of Tax Review			146,610	146,591	19	135,009
County Clerk			1,080,587	961,757	118,830	975,936
County Treasurer			1,287,575	1,282,780	4,795	1,267,621
Recorder of Deeds			1,272,346	1,224,801	47,545	1,262,122
Liquor Control Commission			10,995	10,702	293	10,952
Planning/Zoning/Building			1,269,728	1,248,262	21,466	1,609,962
Human Services			2,317,095	2,086,487	230,608	2,088,559
Human Resources						1,076,284
Veterans Assistance Program			280,430	231,681	48,749	289,540
Outside Agency Support			750,000	730,000	20,000	750,000
Taxi Program			500,000	279,078	220,922	294,520
Facilities Management			9,707,680	10,032,019	(324,339)	10,897,570
Information Technology			5,070,435	4,775,043	295,392	5,998,537
Personnel Department			1,267,009	1,152,781	114,228	1,312,980
Personnel Department - Security			651,046	653,319	(2,273)	672,065
Credit Union			108,680	104,783	3,897	109,168
Finance Department			2,758,173	2,587,778	170,395	2,802,923
Non-Recurring Costs Reserves	206,333	9,855	206,333	9,855	196,478	64,893
Historical Museum			294,688	206,485	88,203	371,283
Corporate Fund - Capital	2,705,641	1,474,747	2,972,724	1,705,910	1,266,814	3,520,495
County Audit			255,000	248,530	6,470	222,080
General Fund Insurance			8,940,590	8,931,067	9,523	8,461,661
State's Attorney Children's Center			360,176	295,252	64,924	365,521
DUI Evaluation Program			668,690	551,592	117,098	751,034
General Fund Special Accounts			4,053,284	3,864,321	188,963	7,444,377
Psychological Services			958,578	910,531	48,047	1,401,526
Environmental Issues		7,227	615,000	485,013	129,987	4,970,734
Economic Development Office			478,062	293,125	184,937	99,656
Public Transit			90,500	19,938	70,562	40,524
Board of Election Commissioners						
	15,200	15,135	4,114,919	4,086,796	28,123	3,645,041
	\$ 2,927,174	1,506,964	121,320,265	116,695,755	4,624,510	134,220,862

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY OBJECT

GENERAL FUND

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
Expenditures				
<u>COUNTY BOARD</u>				
Current				
Personnel	\$ 1,190,379	1,147,184	43,195	1,186,134
Commodities	5,490	5,034	456	5,917
Contractual	342,813	296,198	46,615	410,894
Total County Board	1,538,682	1,448,416	90,266	1,602,945
<u>COUNTY ADMINISTRATOR</u>				
Current				
Personnel				246,870
Commodities				215
Contractual		2,866	(2,866)	232
Total County Administrator	-	2,866	(2,866)	247,317
<u>CLERK OF THE CIRCUIT COURT</u>				
Current				
Personnel	7,317,092	7,305,238	11,854	7,240,700
Commodities	198,430	159,287	39,143	183,044
Contractual	531,850	452,885	78,965	527,473
Total Clerk of the Circuit Court	8,047,372	7,917,410	129,962	7,951,217
<u>CIRCUIT COURT</u>				
Current				
Personnel	1,156,527	1,168,284	(11,757)	1,154,551
Commodities	84,385	58,784	25,601	88,086
Contractual	731,517	702,058	29,459	637,071
Total Circuit Court	1,972,429	1,929,126	43,303	1,879,708

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

GENERAL FUND

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
Expenditures (Cont.)				
<u>DRUG COURT</u>				
Current				
Personnel	25,300	23,129	2,171	
Commodities	1,900	313	1,587	
Contractual	63,541	12,618	50,923	1,578
Total Drug Court	90,741	36,060	54,681	1,578
<u>MENTAL HEALTH COURT</u>				
Current				
Personnel	45,218	21,525	23,693	
Commodities	24,600	16,418	8,182	
Contractual	119,727	84,869	34,858	
Total Mental Health Court	189,545	122,812	66,733	-
<u>PUBLIC DEFENDER</u>				
Current				
Personnel	1,990,163	1,997,690	(7,527)	1,941,757
Commodities	42,034	38,882	3,152	33,468
Contractual	119,864	86,404	33,460	124,027
Total Public Defender	2,152,061	2,122,976	29,085	2,099,252
<u>JURY COMMISSION</u>				
Current				
Personnel	170,562	163,896	6,666	162,123
Commodities	80,800	69,751	11,049	66,251
Contractual	399,477	336,467	63,010	407,131
Total Jury Commission	650,839	570,114	80,725	635,505
<u>COUNTY SHERIFF</u>				
Current				
Personnel	30,966,169	30,904,684	61,485	33,197,794
Commodities	1,779,693	1,753,766	25,927	1,970,931
Contractual	1,806,104	1,717,074	89,030	2,487,751
Total County Sheriff	34,551,966	34,375,524	176,442	37,656,476

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

GENERAL FUND

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
<u>Expenditures (Cont.)</u>				
<u>MERIT COMMISSION</u>				
Current				
Personnel	16,500	10,420	6,080	15,738
Commodities	700	637	63	23,815
Contractual	49,725	35,056	14,669	
Total Merit Commission	66,925	46,113	20,812	39,553
<u>STATE'S ATTORNEY</u>				
Current				
Personnel	6,807,336	6,887,920	(80,584)	7,561,537
Commodities	109,455	108,667	788	93,212
Contractual	429,961	424,612	5,349	451,108
Total State's Attorney	7,346,752	7,421,199	(74,447)	8,105,857
<u>COUNTY CORONER</u>				
Current				
Personnel	904,250	895,074	9,176	852,726
Commodities	19,775	18,051	1,724	28,243
Contractual	408,275	391,560	16,715	391,980
Total County Coroner	1,332,300	1,304,685	27,615	1,272,949
<u>OFFICE OF EMERGENCY MANAGEMENT</u>				
Current				
Personnel	311,571	306,925	4,646	292,985
Commodities	317,119	314,746	2,373	54,041
Contractual	93,403	88,225	5,178	42,440
Total Office of Emergency Management	722,093	709,896	12,197	389,466
<u>CIRCUIT COURT PROBATION</u>				
Current				
Personnel	6,570,695	6,400,485	170,210	6,089,660
Commodities	144,563	128,979	15,584	22,545
Contractual	1,394,247	1,095,392	298,855	1,153,804
Total Circuit Court Probation	8,109,505	7,624,856	484,649	7,266,009

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

GENERAL FUND

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
Expenditures (Cont.)				
<u>COUNTY AUDITOR</u>				
Current				
Personnel	396,930	395,945	985	398,360
Commodities	3,421	3,224	197	3,239
Contractual	8,912	8,405	507	8,900
Total County Auditor	409,263	407,574	1,689	410,499
<u>EDUCATIONAL SERVICE REGION</u>				
Current				
Personnel	550,530	493,157	57,373	589,362
Commodities	3,155	2,762	393	2,864
Contractual	40,918	38,025	2,893	12,869
Total Educational Service Region	594,603	533,944	60,659	605,095
<u>SUPERVISOR OF ASSESSMENTS</u>				
Current				
Personnel	702,988	688,838	14,150	716,559
Commodities	7,880	3,416	4,464	4,842
Contractual	347,388	313,653	33,735	423,462
Total Supervisor of Assessments	1,058,256	1,005,907	52,349	1,144,863
<u>BOARD OF TAX REVIEW</u>				
Current				
Personnel	138,444	139,507	(1,063)	127,570
Commodities	2,700	1,763	937	1,999
Contractual	5,466	5,321	145	5,440
Total Board of Tax Review	146,610	146,591	19	135,009
<u>COUNTY CLERK</u>				
Current				
Personnel	1,030,150	937,130	93,020	949,953
Commodities	20,072	15,263	4,809	13,624
Contractual	30,365	9,364	21,001	12,359
Total County Clerk	1,080,587	961,757	118,830	975,936

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

GENERAL FUND

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
<u>Expenditures (Cont.)</u>				
<u>COUNTY TREASURER</u>				
Current				
Personnel	1,009,902	1,036,476	(26,574)	945,457
Commodities	16,055	7,656	8,399	7,915
Contractual	261,618	238,648	22,970	314,249
Total County Treasurer	1,287,575	1,282,780	4,795	1,267,621
<u>RECORDER OF DEEDS</u>				
Current				
Personnel	1,094,846	1,050,641	44,205	1,074,256
Commodities	46,000	43,880	2,120	61,920
Contractual	131,500	130,280	1,220	125,946
Total Recorder of Deeds	1,272,346	1,224,801	47,545	1,262,122
<u>LIQUOR CONTROL COMMISSION</u>				
Current				
Personnel	9,645	9,608	37	9,764
Contractual	1,350	1,094	256	1,188
Total Liquor Control Commission	10,995	10,702	293	10,952
<u>PLANNING/ZONING/BUILDING</u>				
Current				
Personnel	1,157,551	1,150,447	7,104	1,491,015
Commodities	19,077	18,266	811	14,041
Contractual	93,100	79,549	13,551	104,906
Total Planning/ Zoning/Building	1,269,728	1,248,262	21,466	1,609,962
<u>HUMAN SERVICES</u>				
Current				
Personnel	915,189	812,309	102,880	876,220
Commodities	10,467	4,925	5,542	6,101
Contractual	1,391,439	1,269,253	122,186	1,206,238
Total Human Services	2,317,095	2,086,487	230,608	2,088,559

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

GENERAL FUND

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
Expenditures (Cont.)				
<u>HUMAN RESOURCES</u>				
Current				
Personnel				1,042,197
Commodities				1,655
Contractual				32,432
				<hr/>
Total Human Resources	-	-	-	1,076,284
				<hr/>
<u>VETERANS ASSISTANCE</u>				
<u>COMMISSION PROGRAM</u>				
Current				
Personnel	15,000	7,417	7,583	
Commodities	450	134	316	496
Contractual	264,980	224,130	40,850	289,044
				<hr/>
Total Veterans Assistance Commission Program	280,430	231,681	48,749	289,540
				<hr/>
<u>OUTSIDE AGENCY SUPPORT</u>				
Current				
Contractual	750,000	730,000	20,000	750,000
				<hr/>
<u>TAXI PROGRAM</u>				
Current				
Contractual	500,000	279,078	220,922	294,520
				<hr/>
<u>FACILITIES MANAGEMENT</u>				
Current				
Personnel	3,694,725	4,283,396	(588,671)	4,094,995
Commodities	818,563	737,545	81,018	765,906
Contractual	5,194,392	5,011,078	183,314	6,036,669
				<hr/>
Total Facilities Management	9,707,680	10,032,019	(324,339)	10,897,570
				<hr/>
<u>INFORMATION TECHNOLOGY</u>				
Current				
Personnel	2,758,315	2,735,447	22,868	3,941,664
Commodities	173,520	103,919	69,601	223,256
Contractual	2,138,600	1,935,677	202,923	1,833,617
				<hr/>
Total Information Technology	5,070,435	4,775,043	295,392	5,998,537
				<hr/>

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

GENERAL FUND

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
Expenditures (Cont.)				
<u>PERSONNEL DEPARTMENT</u>				
Current				
Personnel	1,007,985	978,945	29,040	1,127,347
Commodities	44,054	22,183	21,871	30,966
Contractual	214,970	151,653	63,317	154,667
Total Personnel Department	1,267,009	1,152,781	114,228	1,312,980
<u>PERSONNEL DEPARTMENT - SECURITY</u>				
Current				
Personnel	582,133	584,904	(2,771)	596,848
Commodities	15,946	15,760	186	17,657
Contractual	52,967	52,655	312	57,560
Total Personnel Department - Security	651,046	653,319	(2,273)	672,065
<u>CREDIT UNION</u>				
Current				
Personnel	108,680	104,783	3,897	109,168
<u>FINANCE DEPARTMENT</u>				
Current				
Personnel	1,735,280	1,709,313	25,967	1,698,455
Commodities	354,350	294,207	60,143	344,680
Contractual	668,543	584,258	84,285	759,788
Total Finance Department	2,758,173	2,587,778	170,395	2,802,923
<u>NON-RECURRING COST RESERVES</u>				
Capital outlays	206,333	9,855	196,478	64,893
<u>HISTORICAL MUSEUM</u>				
Current				
Personnel	133,975	117,628	16,347	217,535
Commodities	15,930	6,274	9,656	13,139
Contractual	144,783	82,583	62,200	140,609
Total Historical Museum	294,688	206,485	88,203	371,283

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

GENERAL FUND

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
Expenditures (Cont.)				
<u>CORPORATE FUND - CAPITAL</u>				
Current				
Commodities	267,083	231,163	35,920	385,667
Capital outlays	2,705,641	1,474,747	1,230,894	3,134,828
Total Corporate Fund - Capital	2,972,724	1,705,910	1,266,814	3,520,495
<u>COUNTY AUDIT</u>				
Current				
Contractual	255,000	248,530	6,470	222,080
<u>GENERAL FUND INSURANCE</u>				
Current				
Personnel	8,640,590	8,638,256	2,334	8,212,842
Contractual	300,000	292,811	7,189	248,819
Total General Fund Insurance	8,940,590	8,931,067	9,523	8,461,661
<u>GENERAL FUND SPECIAL ACCOUNTS</u>				
Current				
Personnel	1,227,927	1,542,625	(314,698)	5,623,586
Commodities	509,500	493,624	15,876	393,181
Contractual	2,315,857	1,828,072	487,785	1,427,610
Total General Fund Special Accounts	4,053,284	3,864,321	188,963	7,444,377

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

GENERAL FUND

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
Expenditures (Cont.)				
<u>PSYCHOLOGICAL SERVICES</u>				
Current				
Personnel	765,689	747,795	17,894	1,234,938
Commodities	11,644	4,503	7,141	15,350
Contractual	181,245	158,233	23,012	151,238
Total Psychological Services	958,578	910,531	48,047	1,401,526
<u>DUI EVALUATION PROGRAM</u>				
Current				
Personnel	488,902	458,633	30,269	472,983
Commodities	45,845	39,421	6,424	50,167
Contractual	133,943	53,538	80,405	227,884
Total DUI Evaluation Program	668,690	551,592	117,098	751,034
<u>STATE'S ATTORNEY CHILDREN CENTER</u>				
Current				
Personnel	289,927	234,101	55,826	282,222
Commodities	10,600	10,142	458	11,065
Contractual	59,649	51,009	8,640	72,234
Total State's Attorney Children Center	360,176	295,252	64,924	365,521
<u>ENVIRONMENTAL ISSUES</u>				
Current				
Personnel				181,214
Commodities	3,000	1,661	1,339	949
Contractual	612,000	476,125	135,875	4,788,571
Total Current	615,000	477,786	137,214	4,970,734
Capital outlays		7,227	(7,227)	
Total Environmental Issues	615,000	485,013	129,987	4,970,734

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

GENERAL FUND

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
Expenditures (Cont.)				
<u>ECONOMIC DEVELOPMENT OFFICE</u>				
Current				
Personnel	121,573	76,525	45,048	88,317
Commodities	1,419	576	843	184
Contractual	355,070	216,024	139,046	11,155
Total Economic Development Office				
	478,062	293,125	184,937	99,656
<u>PUBLIC TRANSIT</u>				
Current				
Contractual	90,500	19,938	70,562	40,524
<u>BOARD OF ELECTION COMMISSIONERS</u>				
Current				
Personnel	1,271,505	1,246,693	24,812	1,079,830
Commodities	982,800	959,602	23,198	597,812
Contractual	1,845,414	1,865,366	(19,952)	1,967,399
Total current				
	4,099,719	4,071,661	28,058	3,645,041
Capital outlays				
	15,200	15,135	65	
Total Board of Election Commissioners				
	4,114,919	4,086,796	28,123	3,645,041
Total Expenditures				
	\$121,320,265	116,695,755	4,624,510	134,220,862

DU PAGE COUNTY, ILLINOIS

SPECIAL REVENUE FUNDS

Budgeted Funds Only

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.

Environmental 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.

Youth Home - This fund is used to account for the temporary care and custody of dependent, delinquent, or truant children.

Environmental Education Issues - This fund is used to account for expenditures relating to the Education of Governments and Individuals concerning important issues about the physical environment of DuPage County.

Highway 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.

Solid Waste Management - This fund is used to account for tipping fee revenues authorized by statute which are restricted for use in the planning and implementation of solid waste systems as well as costs associated with solid waste monitoring, inspection and enforcement.

Health Department - This fund is used to account for revenues and expenditures pertaining to the general operations of the Health Department of the County.

Health Department Illinois Municipal Retirement Fund/FICA - 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 and FICA.

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 receipt 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. This fee is restricted for use to costs 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.

Highway Impact Fees - This fund is used to account for the receipt 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.

Local Gasoline Tax - 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.

Violent Crime Victims - 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.

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.

Welfare Fraud Forfeiture - This fund is used to account for the receipt and expenditure of monies recovered by the State and distributed to the County, which are to be used solely in enforcement matters relating to the detection, investigation or prosecution of recipient fraud or vendor fraud.

Crime Laboratory - This fund is used to account for the collection of the crime laboratory analysis fee that is imposed on persons found guilty of certain criminal offenses, which necessitates submission of laboratory reports into evidence. The fee is collected by the Clerk of the Circuit Court and remitted to the Crime Laboratory Fund. Expenditures are for processing laboratory reports and general operations of the Sheriff's Crime Lab.

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

Arrestee's Medical Cost - This fund is used to account for a fee assessed on criminal cases when a guilty verdict has been found. The fee is used to reimburse local governments for medical costs related to an arrest activity.

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, job training and child care assistance.

Information Technology Demonstration Program - This fund is for the receipt and disbursement of a state funded grant program to provide job training for clients in the IT field.

Illinois Department of Transportation - This fund is used to account for federal and state grant monies received through the State of Illinois Department of Transportation. Grant funds are used for transportation studies, bike trail construction and improvements and other roadway related projects.

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.

Sunnyside Water Park Quality Improvement Program - This fund is used to account for a grant project jointly funded by the County, State, Bloomingdale City and Park District. The project goal is to improve Water Park Quality in the defined area.

DuPage River Restoration Grant - The fund is used to account for grant funds received from the National Oceanic and Atmospheric Administration for costs associated with the DuPage River Restoration: Kress Creek and the West Branch DuPage River project.

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.

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.

Illinois First Grants - This fund is used to account for grants received from the State of Illinois under the Illinois First Program and expended by the County for the Sheriff's office and crime lab construction and improvement.

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.

Workforce Investment Act - This fund is used to account for federal grant monies received from the Department of Labor for job training programs and to assist unemployed and underemployed County residents to find employment. These funds pass through the Illinois Department of Commerce and Economic Opportunity.

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.

Community Resource Center of DuPage - This fund is used to account for federal funds received from the Department of Health and Human Services - Substance Abuse and Mental Health Services Administration. These funds are used to provide for the operation of several neighborhood resource centers.

Elder Abuse Education Program - This fund is used to account for the federal funds received from the Department of Health and Human Services - Administration on Aging. These funds are used to provide elder abuse prevention education programs.

Community Development Subgrant - This fund is used to account for monies allocated to the County as a sub-grantee from the Community Development Act program.

Illinois Department of Public Aid Grants - This fund is used to account for federal and state grant monies received for various grants administered by the Department of Public Aid. These funds are used to operate programs for child support enforcement, access and visitation programs for children, the weatherization of homes for eligible individuals and provide energy assistance to low-income households throughout the County.

Children's Advocacy Services - This fund is to account for grant funds received from the Illinois Department of Children and Family Services. These funds are administered by the DuPage County Children's Center and are used for child advocacy services.

Illinois Criminal Justice Authority - These funds are used to account for receipt and expenditure of federal grant funds flowing through State for programs for prevention of juvenile delinquency, multi-jurisdictional drug prosecution, supporting the County's Children's Center and supporting child victims of crime programs.

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.

Illinois Emergency Management Agency - This fund is used to account for the receipt and disbursement of various grant projects, which represent federal funding passed through the Illinois Emergency Management Agency. The thrust of these programs is domestic preparedness.

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.

Disabilities Election Assistance - This fund is used to account for grant funds from the State to provide election assistance to individuals with disabilities.

Polling Place Accessibility - This fund is used to account for grant funds from the State to make polling places accessible to individuals with disabilities.

Naperville Weatherization Grant - This fund is used to account for the receipt and disbursement of funds related to the operation of a Weatherization Grant awarded to Naperville for which the County is acting as a sub-grantee.

State Disbursement Unit - This fund is used to account for the receipt and expenditure of Federal and State funds used for administration costs associated with the development and operation of a central disbursement unit for the payment of child support throughout the State of Illinois.

University of Illinois Police Training Academy Award - This fund is used to account for grant monies received and expended for items necessary for the DuPage County Sheriff's Office to conduct the proper training of officers attending the Basic Correctional Officers Policy Training Academy in DuPage County.

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.

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.

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.

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.

Tobacco Enforcement Program - This fund is used to account for a state grant program for the prevention of cigarette sales to minors.

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.

Family Violence Coordinating Council - This fund is used to account for state grant funds received and expended for the establishment of the Family Violence Coordinating Council for the 18th Judicial Circuit of the State of Illinois.

RTA Job Access Program Grant - This fund is used to account for grant receipts and expenditures for the RTA Job Access Program. This program is designed to provide transportation services for eligible individuals for work and work-related activities.

National Children's Alliance Program - This fund is used to account for the receipt and expenditure of funds at the Children's Center relating to a grant received from the National Children's Alliance.

County Cash Bond Account - This fund is used to account for performance bonds, required by the County, for storm water and building purposes. These bond amounts are then held by the County until required work is completed.

HUD Supportive Housing Program - This fund is used to account for the receipt 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 Homeless Management Information Systems - This fund is used to account for the receipt 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.

TCE Oversight Project - This fund is used to account for expenditures related to improvements of a water distribution system in the Village of Downers Grove connecting homeowners and abandoning private wells. An intergovernmental agreement reimburses all expenditures.

COMBINED SCHEDULE OF BALANCE SHEETS

SPECIAL REVENUE FUNDS

November 30, 2004

With comparative totals at November 30, 2003

	2004	2003
ASSETS		
Cash		
Demand deposits	\$ 4,270,274	20,055,446
Certificates of deposit	128,978,076	105,556,516
Receivables		
Taxes	37,407,704	37,502,410
Interest	15,531	
Accounts	459,343	512,592
Other	48,360	22,187
Due from Federal, State and other governmental units	15,698,112	18,186,226
Due from other funds	2,204,145	1,538,514
Inventory	135,161	128,618
Other assets	16,040	16,040
	<u>\$ 189,232,746</u>	<u>183,518,549</u>
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 8,425,277	6,345,029
Accrued payroll	1,371,970	972,209
Accrued compensated absences - current	563,435	502,146
Due to Federal, State and other governmental units	1,388,589	1,893,169
Due to other funds	2,203,860	1,745,818
Deferred revenue	42,315,962	44,724,455
Retainage payable	704,681	1,729,627
Other liabilities	1,563,423	1,348,765
Total liabilities	<u>58,537,197</u>	<u>59,261,218</u>
Fund balances		
Reserved for encumbrances/other purposes	15,169,346	11,495,082
Unreserved and undesignated	115,526,203	112,762,249
Total fund balances	<u>130,695,549</u>	<u>124,257,331</u>
	<u>\$ 189,232,746</u>	<u>183,518,549</u>

DUPAGE COUNTY, ILLINOIS

D-2

COMBINED SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

SPECIAL REVENUE FUNDS

Year Ended November 30, 2004

With comparative totals for the year ended November 30, 2003

	2004	2003
Revenues		
Taxes	\$ 57,771,170	54,598,077
Intergovernmental	43,838,160	54,870,199
Fees, licenses and permits	10,161,165	10,757,240
Charges for services	10,242,152	7,608,011
Investment income	1,339,276	1,103,654
Sale of property		130,000
Miscellaneous	8,027,150	26,966,055
Insurance settlements	32,184	53,248
Total revenues	<u>131,411,257</u>	<u>156,086,484</u>
Expenditures		
Current		
General government	18,923,009	17,394,455
Health and public safety	46,031,211	42,560,417
Highways, streets and bridges	19,322,727	35,102,848
Public services	22,864,247	27,386,095
Judicial	8,108,609	6,997,376
Conservation and recreation		147,579
Public works	3,578,120	4,171,794
Total current	<u>118,827,923</u>	<u>133,760,564</u>
Capital outlays	<u>11,692,058</u>	<u>15,931,283</u>
Total expenditures	<u>130,519,981</u>	<u>149,691,847</u>
Excess of revenues over expenditures	<u>891,276</u>	<u>6,394,637</u>
Other financing sources (uses)		
Transfers in	14,164,050	17,601,382
Transfers (out)	<u>(8,617,108)</u>	<u>(11,149,841)</u>
Total other financing sources (uses)	<u>5,546,942</u>	<u>6,451,541</u>
Net change in fund balances	6,438,218	12,846,178
Fund balances		
December 1	<u>124,257,331</u>	<u>111,411,153</u>
November 30	<u>\$ 130,695,549</u>	<u>124,257,331</u>

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
STORMWATER DRAINAGE				
Revenues				
Taxes	\$ 8,650,000	8,516,317	(133,683)	8,492,351
Intergovernmental				
Federal	5,700,000	40,722	(5,659,278)	375,190
Fees, licenses and permits	280,000	257,418	(22,582)	238,492
Investment income	170,000	130,175	(39,825)	121,377
Miscellaneous				
Construction reimbursement	2,000,000	197,500	(1,802,500)	5,576,964
Other	250,000	19,990	(230,010)	159,169
Total revenues	17,050,000	9,162,122	(7,887,878)	14,963,543
Expenditures				
Current				
Public works				
Personnel	2,360,243	1,727,354	632,889	1,698,792
Commodities	77,950	35,793	42,157	42,243
Contractual	7,726,634	1,432,765	6,293,869	2,034,889
Total current	10,164,827	3,195,912	6,968,915	3,775,924
Capital outlays	16,179,416	267,297	15,912,119	695,870
Total expenditures	26,344,243	3,463,209	22,881,034	4,471,794
Excess (deficiency) of revenues over expenditure	(9,294,243)	5,698,913	14,993,156	10,491,749
Other financing uses				
Transfers out				
Debt service				
1993 Refinancing Stormwater Project Bonds	(1,872,920)	(1,872,920)		
2001 Stormwater Bond Debt Service	(2,065,180)	(2,065,088)	92	(2,068,212)
2002 Refinancing Stormwater Project Bonds	(3,428,900)	(3,428,900)		(3,412,500)
Total other financing uses	(7,367,000)	(7,366,908)	92	(5,480,712)
Net change in fund balance	(16,661,243)	(1,667,995)	14,993,248	5,011,037
Fund balance				
December 1	14,810,352	14,810,352		9,799,315
November 30	\$ (1,850,891)	13,142,357	14,993,248	14,810,352

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

Year Ended November 30, 2004
 With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
ILLINOIS MUNICIPAL RETIREMENT				
Revenues				
Taxes	\$ 100,000	118,931	18,931	110,469
Intergovernmental				
State		296,232	296,232	234,104
Investment income		3,218	3,218	1,163
Reimbursements	2,600,000		(2,600,000)	
Total revenues	2,700,000	418,381	(2,281,619)	345,736
Expenditures				
Current				
General government				
Personnel	12,500,000	9,895,714	2,604,286	6,242,798
Excess (deficiency) of revenues over expenditures	(9,800,000)	(9,477,333)	322,667	(5,897,062)
Other financing sources				
Transfers in				
General Fund	9,800,000	9,800,000		6,800,000
Net change in fund balance	-	322,667	322,667	902,938
Fund balance				
December 1	262,475	262,475		(640,463)
November 30	\$ 262,475	585,142	322,667	262,475

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
SOCIAL SECURITY				
Revenues				
Taxes	\$ 7,500,000	7,497,473	(2,527)	7,494,595
Investment income		52,469	52,469	25,648
Reimbursements	1,152,718		(1,152,718)	
Total revenues	8,652,718	7,549,942	(1,102,776)	7,520,243
Expenditures				
Current				
General government				
Personnel	9,500,000	5,728,817	3,771,183	7,668,383
Excess (deficiency) of revenues over expenditures	(847,282)	1,821,125	2,668,407	(148,140)
Other financing sources				
Transfers in				
General Fund				1,850,000
Net change in fund balance	(847,282)	1,821,125	2,668,407	1,701,860
Fund balance				
December 1	4,873,352	4,873,352		3,171,492
November 30	\$ 4,026,070	6,694,477	2,668,407	4,873,352

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
ENVIRONMENTAL RELATED PUBLIC WORKS PROJECT				
Revenues				
Investment income	\$ 100,000	34,768	(65,232)	30,373
Expenditures				
Current				
Public Works				
Contractual	2,752,421	147,579	2,604,842	
Excess (deficiency) of revenues over expenditures	(2,652,421)	(112,811)	2,539,610	30,373
Fund balance				
December 1	3,061,799	3,061,799		3,031,426
November 30	\$ 409,378	2,948,988	2,539,610	3,061,799

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

Year Ended November 30, 2004
 With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
YOUTH HOME				
Revenues				
Taxes	\$ 3,000,000	3,000,259	259	1,499,133
Intergovernmental				
State	1,939,000	1,004,792	(934,208)	2,288,927
Investment income	10,000	21,391	11,391	12,302
Miscellaneous				
Parent reimbursement	21,000	23,796	2,796	25,565
Other	62,850	61,392	(1,458)	67,032
Total revenues	5,032,850	4,111,630	(921,220)	3,892,959
Expenditures				
Current				
Judicial				
Personnel	4,590,298	4,171,265	419,033	3,888,276
Commodities	391,651	288,591	103,060	313,879
Contractual	1,172,074	872,353	299,721	635,747
Total current	6,154,023	5,332,209	821,814	4,837,902
Capital outlays				34,740
Total expenditures	6,154,023	5,332,209	821,814	4,872,642
Excess (deficiency) of revenues over expenditures	(1,121,173)	(1,220,579)	(99,406)	(979,683)
Other financing sources				
Transfers in				
General Fund				1,200,000
Net change in fund balance	(1,121,173)	(1,220,579)	(99,406)	220,317
Fund balance				
December 1	2,264,594	2,264,594		2,044,277
November 30	\$ 1,143,421	1,044,015	(99,406)	2,264,594

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
ENVIRONMENTAL EDUCATION ISSUES				
Revenues				
Investment income	\$	116	116	496
Expenditures				
Current				
General Government				
Contractual				86,945
Excess (deficiency) of revenues over expenditures	-	116	116	(86,449)
Fund balance				
December 1	10,593	10,593		97,042
November 30	\$ 10,593	10,709	116	10,593

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
HIGHWAY MOTOR FUEL TAX				
Revenues				
Intergovernmental				
State	\$ 1,821,272	1,784,847	(36,425)	1,784,948
Investment income	2,000,000	284,248	(1,715,752)	236,945
Miscellaneous				
Construction reimbursement	260,000	3,776,842	3,516,842	1,642,653
Total revenues	4,081,272	5,845,937	1,764,665	3,664,546
Expenditures				
Current				
Highway, streets and bridges				
Personnel	138,627	137,319	1,308	130,646
Contractual	2,012,500	2,011,030	1,470	1,857,169
Total current	2,151,127	2,148,349	2,778	1,987,815
Capital outlays	22,664,021	5,021,968	17,642,053	3,832,617
Total expenditures	24,815,148	7,170,317	17,644,831	5,820,432
Excess (deficiency) of revenues over expenditures	(20,733,876)	(1,324,380)	19,409,496	(2,155,886)
Other financing sources				
Transfers in				
Motor Fuel Tax Debt Service	3,000,000	3,613,850	613,850	3,576,382
Net change in fund balance	(17,733,876)	2,289,470	20,023,346	1,420,496
Fund balance				
December 1	25,019,780	25,019,780		23,599,284
November 30	\$ 7,285,904	27,309,250	20,023,346	25,019,780

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

Year Ended November 30, 2004
 With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
SOLID WASTE MANAGEMENT				
Revenues				
Miscellaneous	\$			6,155
Expenditures				
Current				
General government				
Personnel				(119,602)
Capital outlays				(26,984)
Total expenditures	-	-	-	(146,586)
Excess of revenues over expenditures	-	-	-	152,741
Other financing uses				
Transfers out				
General Fund				(5,669,129)
Net change in fund balance	-	-	-	(5,516,388)
Fund balance				
December 1				5,516,388
November 30	\$	-	-	-

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
HEALTH DEPARTMENT				
Revenues				
Taxes	\$ 13,704,292	13,740,344	36,052	15,256,348
Intergovernmental	17,478,467	13,990,309	(3,488,158)	16,386,207
Charges for services	6,856,895	8,959,670	2,102,775	6,370,829
Investment income	80,000	177,074	97,074	104,443
Miscellaneous	1,029,600	801,574	(228,026)	2,455,713
Total revenues	39,149,254	37,668,971	(1,480,283)	40,573,540
Expenditures				
Current				
Health and public safety				
Personnel	41,935,931	40,114,535	1,821,396	38,084,387
Excess (deficiency) of revenues over expenditures	(2,786,677)	(2,445,564)	341,113	2,489,153
Other financing sources (uses)				
Transfer out - Health Dept. IMRF		(750,000)	(750,000)	
Transfers in - General Fund	3,375,000		(3,375,000)	4,175,000
Anticipated grant sources	1,361,419		(1,361,419)	
Anticipated grant uses	(2,325,346)		2,325,346	
Total other financing sources (uses)	2,411,073	(750,000)	(3,161,073)	4,175,000
Net change in fund balance	(375,604)	(3,195,564)	(2,819,960)	6,664,153
Fund balance				
December 1	17,444,084	17,444,084		10,779,931
November 30	\$ 17,068,480	14,248,520	(2,819,960)	17,444,084

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

Year Ended November 30, 2004
 With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
HEALTH DEPARTMENT - ILLINOIS				
MUNICIPAL RETIREMENT FUND/FICA				
Revenues				
Taxes	\$ 4,245,708	4,298,481	52,773	2,169,260
Investment income	20,300	4,072	(16,228)	10,889
Total revenues	4,266,008	4,302,553	36,545	2,180,149
Expenditures				
Current				
Health and public safety				
Personnel	4,266,008	4,095,906	170,102	2,067,891
Excess of revenues over expenditures	-	206,647	206,647	112,258
Other financing sources				
Transfers in				
Health Department		750,000	750,000	
Net change in fund balance	-	956,647	956,647	112,258
Fund balance				
December 1	1,946,675	1,946,675		1,834,417
November 30	\$ 1,946,675	2,903,322	956,647	1,946,675

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
ANIMAL CONTROL ACT				
Revenues				
Fees, licenses and permits	\$ 676,000	706,174	30,174	638,825
Charges for services	148,000	112,381	(35,619)	117,570
Investment income	5,000	3,549	(1,451)	2,951
Miscellaneous	71,000	77,743	6,743	73,080
Total revenues	900,000	899,847	(153)	832,426
Expenditures				
Current				
General government				
Personnel	647,124	609,914	37,210	654,276
Commodities	96,500	19,043	77,457	80,680
Contractual	209,548	242,186	(32,638)	235,293
Total expenditures	953,172	871,143	82,029	970,249
Excess (deficiency) of revenues over expenditures	(53,172)	28,704	81,876	(137,823)
Fund balance				
December 1	167,670	167,670		305,493
November 30	\$ 114,498	196,374	81,876	167,670

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
LAW LIBRARY				
Revenues				
Fees, licenses and permits	\$ 301,300	306,709	5,409	298,087
Charges for services	13,000	13,941	941	14,631
Investment income	2,000	2,962	962	1,965
Miscellaneous	500		(500)	
Total revenues	316,800	323,612	6,812	314,683
Expenditures				
Current				
General government				
Personnel	228,831	162,225	66,606	149,278
Commodities	113,000	103,252	9,748	100,124
Contractual	24,200	4,714	19,486	9,910
Total expenditures	366,031	270,191	95,840	259,312
Excess (deficiency) of revenues over expenditures	(49,231)	53,421	102,652	55,371
Fund balance				
December 1	240,019	240,019		184,648
November 30	\$ 190,788	293,440	102,652	240,019

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
PROBATION SERVICE				
Revenues				
Fees, licenses and permits	\$ 701,200	505,373	(195,827)	800,495
Investment income		15,687	15,687	10,069
Miscellaneous	9,000	74,720	65,720	14,052
Total revenues	710,200	595,780	(114,420)	824,616
Expenditures				
Current				
Judicial				
Commodities	129,960	64,184	65,776	83,872
Contractual	963,520	369,446	594,074	321,103
Total current	1,093,480	433,630	659,850	404,975
Capital outlays	5,440	5,440		8,450
Total expenditures	1,098,920	439,070	659,850	413,425
Excess (deficiency) of revenues over expenditures	(388,720)	156,710	545,430	411,191
Other financing uses				
Transfers out				
General Fund		(500,000)	(500,000)	
Net change in fund balance	(388,720)	(343,290)	45,430	411,191
Fund balance				
December 1	1,314,105	1,314,105		902,914
November 30	\$ 925,385	970,815	45,430	1,314,105

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
TAX SALE AUTOMATION				
Revenues				
Fees, licenses and permits	\$ 12,662	38,386	25,724	29,045
Investment income	1,000	1,351	351	855
Total revenues	13,662	39,737	26,075	29,900
Expenditures				
Current				
General government				
Commodities	9,772	8,512	1,260	1,664
Contractual	8,500		8,500	
Total expenditures	18,272	8,512	9,760	1,664
Excess (deficiency) of revenues over expenditures	(4,610)	31,225	35,835	28,236
Fund balance				
December 1	93,250	93,250		65,014
November 30	\$ 88,640	124,475	35,835	93,250

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

Year Ended November 30, 2004
 With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
RECORDER DOCUMENT STORAGE				
Revenues				
Fees, licenses and permits	\$ 945,000	1,031,518	86,518	1,469,039
Investment income	10,000	12,773	2,773	14,247
Total revenues	955,000	1,044,291	89,291	1,483,286
Expenditures				
Current				
General government				
Personnel	354,151	330,046	24,105	375,995
Commodities	250,000	195,958	54,042	160,706
Contractual	1,325,000	859,186	465,814	1,091,529
Total current	1,929,151	1,385,190	543,961	1,628,230
Capital outlays	525,000	159,296	365,704	75,435
Total expenditures	2,454,151	1,544,486	909,665	1,703,665
Excess (deficiency) of revenues over expenditures	(1,499,151)	(500,195)	998,956	(220,379)
Fund balance				
December 1	1,218,206	1,218,206		1,438,585
November 30	\$ (280,945)	718,011	998,956	1,218,206

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
COURT AUTOMATION				
Revenues				
Fees, licenses and permits	\$ 1,200,000	1,176,569	(23,431)	1,252,207
Investment income	4,000	6,141	2,141	4,549
Total revenues	1,204,000	1,182,710	(21,290)	1,256,756
Expenditures				
Current				
Judicial				
Commodities	228,619	100,641	127,978	147,711
Contractual	965,451	965,684	(233)	533,017
Total current	1,194,070	1,066,325	127,745	680,728
Capital outlays	455,930	27,331	428,599	304,515
Total expenditures	1,650,000	1,093,656	556,344	985,243
Excess (deficiency) of revenues over expenditures	(446,000)	89,054	535,054	271,513
Fund balance				
December 1	585,334	585,334		313,821
November 30	\$ 139,334	674,388	535,054	585,334

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
HIGHWAY IMPACT FEES				
Revenues				
Fees, licenses and permits	\$ 2,000,000	2,172,073	172,073	1,451,550
Investment income	60,000	53,768	(6,232)	50,615
Total revenues	2,060,000	2,225,841	165,841	1,502,165
Expenditures				
Current				
Highway, streets and bridges Contractual	776,330	107,989	668,341	571,468
Total current	776,330	107,989	668,341	571,468
Capital outlays	4,026,267	265,179	3,761,088	3,065,965
Total expenditures	4,802,597	373,168	4,429,429	3,637,433
Excess (deficiency) of revenues over expenditures	(2,742,597)	1,852,673	4,595,270	(2,135,268)
Fund balance				
December 1	3,654,619	3,654,619		5,789,887
November 30	\$ 912,022	5,507,292	4,595,270	3,654,619

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

Year Ended November 30, 2004
 With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
LOCAL GASOLINE TAX				
Revenues				
Taxes	\$ 20,000,000	20,599,365	599,365	19,575,921
Investment income	400,000	400,971	971	345,211
Fees, licenses and permits	271,500	504,279	232,779	376,307
Charges for services	1,401,000	1,156,160	(244,840)	1,104,981
Insurance settlements	50,000	32,184	(17,816)	53,248
Sale of property				130,000
Miscellaneous				
Construction reimbursement/miscellaneous	8,225,000	1,782,804	(6,442,196)	15,032,672
Total revenues	30,347,500	24,475,763	(5,871,737)	36,618,340
Expenditures				
Current				
Highway, streets and bridges				
Personnel	8,572,997	7,474,248	1,098,749	6,872,022
Commodities	3,080,300	2,359,384	720,916	686,145
Contractual	16,294,921	7,232,757	9,062,164	24,985,398
Total current	27,948,218	17,066,389	10,881,829	32,543,565
Capital outlays	18,310,713	1,750,837	16,559,876	3,284,823
Total expenditures	46,258,931	18,817,226	27,441,705	35,828,388
Excess (deficiency) of revenues over expenditures	(15,911,431)	5,658,537	21,569,968	789,952
Fund balance				
December 1	36,990,014	36,990,014		36,200,062
November 30	\$ 21,078,583	42,648,551	21,569,968	36,990,014

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
VIOLENT CRIME VICTIMS				
Revenues				
Intergovernmental				
State	\$ 93,923	24,275	(69,648)	45,361
Expenditures				
Current				
Judicial				
Personnel	61,359	24,275	37,084	45,361
Excess of revenues over expenditures	32,564	-	(32,564)	-
Fund balance				
December 1				
November 30	\$ 32,564	-	(32,564)	-

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
COURT DOCUMENT STORAGE				
Revenues				
Fees, licenses and permits	\$ 475,000	481,181	6,181	502,287
Investment income	4,000	6,029	2,029	4,195
Total revenues	479,000	487,210	8,210	506,482
Expenditures				
Current				
Judicial				
Commodities	100,000	22,340	77,660	25,197
Contractual	425,000	391,544	33,456	263,508
Total current	525,000	413,884	111,116	288,705
Capital outlays	200,000	112,528	87,472	130,148
Total expenditures	725,000	526,412	198,588	418,853
Excess (deficiency) of revenues over expenditures	(246,000)	(39,202)	206,798	87,629
Fund balance				
December 1	469,171	469,171		381,542
November 30	\$ 223,171	429,969	206,798	469,171

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
WELFARE FRAUD FORFEITURE				
Revenues				
Investment income	\$	669	669	598
Fund balance				
December 1	60,866	60,866		60,268
November 30	\$ 60,866	61,535	669	60,866

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
CRIME LABORATORY				
Revenues				
Fees, licenses and permits	\$ 125,000	37,959	(87,041)	72,975
Investment income	1,500	1,535	35	1,479
Total revenues	126,500	39,494	(87,006)	74,454
Expenditures				
Current				
Health and public safety				
Commodities	46,125	30,037	16,088	9,642
Contractual	57,375	52,791	4,584	23,141
Total current	103,500	82,828	20,672	32,783
Capital outlays	201,600	80,260	121,340	
Total expenditures	305,100	163,088	142,012	32,783
Excess (deficiency) of revenues over expenditures	(178,600)	(123,594)	55,006	41,671
Fund balance				
December 1	182,290	182,290		140,619
November 30	\$ 3,690	58,696	55,006	182,290

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

Year Ended November 30, 2004
 With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
COUNTY CLERK DOCUMENT STORAGE				
Revenues				
Fees, licenses and permits	\$ 36,000	39,351	3,351	31,388
Investment income	2,500	1,476	(1,024)	1,681
Total revenues	38,500	40,827	2,327	33,069
Expenditures				
Current				
General government				
Personnel	24,000	11,540	12,460	67,249
Commodities	15,000	6,517	8,483	7,345
Contractual	45,000	28,387	16,613	40,000
Total expenditures	84,000	46,444	37,556	114,594
Excess (deficiency) of revenues over expenditures	(45,500)	(5,617)	39,883	(81,525)
Fund balance				
December 1	141,450	141,450		222,975
November 30	\$ 95,950	135,833	39,883	141,450

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
ARRESTEE'S MEDICAL COST				
Revenues				
Fees, licenses and permits	\$ 150,000	156,417	6,417	67,521
Investment income	1,000	1,422	422	459
Miscellaneous		66,496	66,496	48,824
Total revenues	151,000	224,335	73,335	116,804
Expenditures				
Current				
Health and public safety				
Contractual	200,000	176,100	23,900	107,639
Excess (deficiency) of revenues over expenditures	(49,000)	48,235	97,235	9,165
Fund balance				
December 1	32,210	32,210		23,045
November 30	\$ (16,790)	80,445	97,235	32,210

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
HOUSING AUTHORITY - FAMILY SELF SUFFICIENCY				
Revenues				
Intergovernmental				
Federal	\$			86,450
Investment Income		1,234	1,234	1,256
Miscellaneous		1,950	1,950	
Total revenues	-	3,184	3,184	87,706
Expenditures				
Current				
Public services				
Personnel	40,823	23,937	16,886	107,517
Commodities	17,997		17,997	
Contractual	58,879		58,879	
Total expenditures	117,699	23,937	93,762	107,517
Excess (deficiency) of revenues over expenditures	(117,699)	(20,753)	96,946	(19,811)
Fund balance				
December 1	117,464	117,464		137,275
November 30	\$ (235)	96,711	96,946	117,464

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

Year Ended November 30, 2004
 With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
INFORMATION TECHNOLOGY DEMONSTRATION PROGRAM				
Revenues				
Intergovernmental				
State	\$			124,903
Expenditures				
Current				
Public services				
Personnel				20,683
Contractual				104,220
Total expenditures	-	-	-	124,903
Excess of revenues over expenditures	-	-	-	-
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, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
ILLINOIS DEPARTMENT OF TRANSPORTATION				
Revenues				
Intergovernmental				
Federal	\$ 258,848	24,433	(234,415)	49,915
Expenditures				
Current				
Health and public safety				
Contractual	208,933	24,433	184,500	49,915
Excess of revenues over expenditures	49,915	-	(49,915)	-
Fund balance				
December 1				
November 30	\$ 49,915	-	(49,915)	-

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
U.S. DEPARTMENT OF JUSTICE				
Revenues				
Intergovernmental				
Federal	\$ 3,085,365	1,349,555	(1,735,810)	2,296,691
Investment Income	448,403	9,459	(438,944)	17,530
Miscellaneous				286,800
Total revenues	3,533,768	1,359,014	(2,174,754)	2,601,021
Expenditures				
Current				
Health and public safety				
Personnel	695,388	429,586	265,802	1,005,281
Commodities	497,641	87,814	409,827	95,699
Contractual	643,976	178,473	465,503	151,058
Total current	1,837,005	695,873	1,141,132	1,252,038
Capital outlays	1,542,399	1,300,811	241,588	82,715
Total expenditures	3,379,404	1,996,684	1,382,720	1,334,753
Excess (deficiency) of revenues over expenditures	154,364	(637,670)	(792,034)	1,266,268
Fund balance				
December 1	1,266,268	1,266,268		
November 30	\$ 1,420,632	628,598	(792,034)	1,266,268

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
SUNNYSIDE WATER PARK				
QUALITY IMPROVEMENT PROGRAM				
Revenues				
Intergovernmental				
Federal	\$ 34,170		(34,170)	170,529
State				51,999
Other				43,266
Miscellaneous				1,548
Total revenues	34,170	-	(34,170)	267,342
Expenditures				
Current				
Public works				
Commodities	3,915		3,915	
Contractual	28,707		28,707	267,342
Total expenditures	32,622	-	32,622	267,342
Excess of revenues over expenditures	1,548	-	(1,548)	-
Fund balance				
December 1				
November 30	\$ 1,548	-	(1,548)	-

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
DUPAGE RIVER RESTORATION GRANT				
Revenues				
Intergovernmental				
Federal	\$ 9,329,422		(9,329,422)	147,579
Expenditures				
 Current				
Conservation and recreation				
Commodities	20,000		20,000	
Contractual	1,610,422		1,610,422	147,579
Total current	1,630,422	-	1,630,422	147,579
Capital outlays	7,699,000		7,699,000	
Total expenditures	9,329,422	-	9,329,422	147,579
Excess of revenues over expenditures	-	-	-	-
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, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
WETLAND MITIGATION				
Revenues				
Fees, licenses and permits	\$ 150,000	941,683	791,683	1,350,262
Investment income	6,000	77,120	71,120	53,443
Total revenues	156,000	1,018,803	862,803	1,403,705
Expenditures				
Current				
Public works				
Contractual	1,445,812	234,629	1,211,183	128,528
Capital outlays	4,542,888		4,542,888	32,004
Total expenditures	5,988,700	234,629	5,754,071	160,532
Excess (deficiency) of revenues over expenditures	(5,832,700)	784,174	6,616,874	1,243,173
Fund balance				
December 1	6,126,057	6,126,057		4,882,884
November 30	\$ 293,357	6,910,231	6,616,874	6,126,057

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
ILLINOIS DEPARTMENT OF COMMERCE AND ECONOMIC OPPORTUNITY				
Revenues				
Intergovernmental				
Federal	\$ 3,710,119	2,800,235	(909,884)	2,675,352
State	969,313	967,041	(2,272)	1,538,873
Investment income	35,278	784	(34,494)	674
Miscellaneous	1,141,562	609	(1,140,953)	2,114
Total revenues	5,856,272	3,768,669	(2,087,603)	4,217,013
Expenditures				
Current				
Public services				
Personnel	388,850	576,562	(187,712)	681,857
Commodities	57,842	87,658	(29,816)	52,580
Contractual	3,464,986	3,079,536	385,450	3,481,902
Total current	3,911,677	3,743,756	167,921	4,216,339
Capital outlays	24,000	23,929	71	
Total expenditures	3,935,677	3,767,685	167,992	4,216,339
Excess of revenues over expenditures	1,920,595	984	(1,919,611)	674
Other financing uses				
Transfers out				
IDPA Home Weatherization Program		(200)	(200)	
Net change in fund balance	1,920,595	784	(1,919,811)	674
Fund balance				
December 1	68,076	68,076		67,402
November 30	\$ 1,988,671	68,860	(1,919,811)	68,076

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
ILLINOIS FIRST GRANTS				
Revenues				
Intergovernmental				
State	\$	21,261	21,261	3,949,766
Investment income		186	186	12,880
Total revenues	-	21,447	21,447	3,962,646
Expenditures				
Capital outlays	116,700	21,447	95,253	3,962,646
Excess (deficiency) of revenues over expenditures	(116,700)	-	116,700	-
Fund balance				
December 1				
November 30	\$ (116,700)	-	116,700	-

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

Year Ended November 30, 2004
 With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
COMMUNITY DEVELOPMENT ACT				
Revenues				
Intergovernmental				
Federal	\$ 27,287,469	7,491,866	(19,795,603)	7,419,455
Miscellaneous	673,515	763,327	89,812	1,168,488
Total revenues	27,960,984	8,255,193	(19,705,791)	8,587,943
Expenditures				
Current				
Public services				
Personnel	1,018,509	663,739	354,770	540,032
Commodities	19,639	5,871	13,768	8,381
Contractual	20,826,268	7,585,583	13,240,685	8,039,530
Total expenditures	21,864,415	8,255,193	13,609,222	8,587,943
Excess of revenues over expenditures	6,096,569	-	(6,096,569)	-
Fund balance				
December 1				
November 30	\$ 6,096,569	-	(6,096,569)	-

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
WORKFORCE INVESTMENT ACT				
Revenues				
Intergovernmental				
Federal	\$ 12,557,277	4,832,308	(7,724,969)	4,654,464
Miscellaneous	281,615	5,413	(276,202)	34,169
Total revenues	12,838,892	4,837,721	(8,001,171)	4,688,633
Expenditures				
Current				
Public services				
Personnel	2,778,326	1,782,423	995,903	1,478,067
Commodities	160,792	269,360	(108,568)	65,481
Contractual	5,006,154	2,785,938	2,220,216	3,145,085
Total expenditures	7,945,271	4,837,721	3,107,550	4,688,633
Excess of revenues over expenditures	4,893,621	-	(4,893,621)	-
Fund balance				
December 1				
November 30	\$ 4,893,621	-	(4,893,621)	-

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
AREA AGENCY ON AGING				
Revenues				
Intergovernmental				
Federal	\$ 2,243,898	1,045,084	(1,198,814)	862,787
State	655,500	798,473	142,973	680,066
Miscellaneous	318,780	126,378	(192,402)	203,906
Total revenues	3,218,178	1,969,935	(1,248,243)	1,746,759
Expenditures				
Current				
Public services				
Personnel	2,725,136	1,685,976	1,039,160	1,465,565
Commodities	7,803	3,413	4,390	15,111
Contractual	533,292	280,546	252,746	266,083
Total expenditures	3,266,231	1,969,935	1,296,296	1,746,759
Excess (deficiency) of revenues over expenditures	(48,053)	-	48,053	-
Fund balance				
December 1				
November 30	\$ (48,053)	-	48,053	-

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

Year Ended November 30, 2004

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)
COMMUNITY RESOURCE CENTER OF DUPAGE			
Revenues			
Intergovernmental			
Federal	\$ 258,466	33,536	(224,930)
Expenditures			
Current			
Public services			
Personnel	226,751	32,368	194,383
Commodities	9,600	359	9,241
Contractual	22,115	809	21,306
Total expenditures	258,466	33,536	224,930
Excess of revenues over expenditures	-	-	-
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, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
ELDER ABUSE EDUCATION PROGRAM				
Revenues				
Intergovernmental				
Federal	\$ 42,155	39,246	(2,909)	56,545
Expenditures				
Current				
Public services				
Personnel	5,664	5,661	3	8,456
Commodities				154
Contractual	39,897	33,585	6,312	47,935
Total expenditures	45,561	39,246	6,315	1,803,304
Excess (deficiency) of revenues over expenditures	(3,406)	-	3,406	-
Fund balance				
December 1				
November 30	\$ (3,406)	-	3,406	-

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
COMMUNITY DEVELOPMENT SUBGRANT				
Revenues				
Intergovernmental				
Federal	\$			108,049
Expenditures				
 Current				
Public services				
Personnel				39,075
Contractual				68,974
Total expenditures	-	-	-	108,049
Excess of revenues over expenditures	-	-	-	-
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, 2004
 With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
ILLINOIS DEPARTMENT OF PUBLIC AID GRANTS				
Revenues				
Intergovernmental				
Federal	\$ 4,043,196	1,678,635	(2,364,561)	602,379
State	2,303,578	1,116,395	(1,187,183)	201,091
Miscellaneous		17,722	17,722	3,220
Total revenues	6,346,774	2,812,752	(3,534,022)	806,690
Expenditures				
Current				
Public services				
Personnel	1,695,769	962,453	733,316	674,987
Commodities	27,219	3,997	23,222	2,563
Contractual	4,351,531	1,846,502	2,505,029	129,140
Total expenditures	6,074,519	2,812,952	3,261,567	806,690
Excess (deficiency) of revenues over expenditures	272,255	(200)	(272,455)	-
Other financing sources				
Transfer in				
DCEO Home Weatherization Program		200	200	
Net change in fund balance	272,255	-	(272,255)	-
Fund balance				
December 1				
November 30	\$ 272,255	-	(272,255)	-

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
CHILDREN'S ADVOCACY SERVICES				
Revenues				
Intergovernmental				
Federal	\$ 132,493	64,888	(67,605)	66,356
Expenditures				
Current				
Public services				
Personnel	98,875	64,888	33,987	55,154
Contractual	8,291		8,291	11,202
Total expenditures	107,166	64,888	42,278	66,356
Excess of revenues over expenditures	25,327	-	(25,327)	-
Fund balance				
December 1				
November 30	\$ 25,327	-	(25,327)	-

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
ILLINOIS CRIMINAL JUSTICE AUTHORITY				
Revenues				
Intergovernmental				
Federal	\$ 896,714	326,652	(570,062)	573,085
Miscellaneous	177,248	179,211	1,963	112,221
Total revenues	1,073,962	505,863	(568,099)	685,306
Expenditures				
Current				
Health and public safety				
Personnel	615,349	384,518	230,831	581,439
Commodities	25,945	9,324	16,621	3,640
Contractual	244,539	112,021	132,518	91,768
Total current	885,834	505,863	379,971	676,847
Capital outlays				8,459
Total expenditures	885,834	505,863	379,971	685,306
Excess of revenues over expenditures	188,128	-	(188,128)	-
Fund balance				
December 1				
November 30	\$ 188,128	-	(188,128)	-

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
CHILDREN'S WAITING ROOM FEE				
Revenues				
Fees, licenses and permits	\$ 74,000	98,902	24,902	90,081
Investment income	1,000	1,259	259	853
Total revenues	75,000	100,161	25,161	90,934
Expenditures				
Current				
Judicial				
Contractual	76,400	76,328	72	67,057
Excess (deficiency) of revenues over expenditures	(1,400)	23,833	25,233	23,877
Fund balance				
December 1	98,305	98,305		74,428
November 30	\$ 96,905	122,138	25,233	98,305

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
ILLINOIS EMERGENCY MANAGEMENT AGENCY				
Revenues				
Intergovernmental				
Federal	\$ 1,136,277	432,444	(703,833)	46,447
Expenditures				
Current				
Public services				
Personnel	27,479	9,823	17,656	
Commodities	717,301	278,423	438,878	46,039
Contractual	181,289	144,198	37,091	408
Total expenditures	926,069	432,444	493,625	46,447
Excess of revenues over expenditures	210,208	-	(210,208)	-
Fund balance				
December 1				
November 30	\$ 210,208	-	(210,208)	-

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
ILLINOIS MOTOR VEHICLE BATTLE				
Revenues				
Intergovernmental				
State	\$ 758,028	262,927	(495,101)	272,655
Investment income		1,334	1,334	2,179
Miscellaneous		25,750	25,750	5,365
Total revenues	758,028	290,011	(468,017)	280,199
Expenditures				
Current				
Health and public safety				
Commodities	24,709	5,826	18,883	9,089
Contractual	548,470	284,185	264,285	271,110
Total expenditures	573,180	290,011	283,169	280,199
Excess of revenues over expenditures	184,848	-	(184,848)	-
Fund balance				
December 1				
November 30	\$ 184,848	-	(184,848)	-

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

Year Ended November 30, 2004

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)
DISABILITIES ELECTION ASSISTANCE			
Revenues			
Intergovernmental			
Federal	\$ 60,320	60,320	
Expenditures			
Current			
Public services			
Contractual	60,320	60,320	
Excess of revenues over expenditures	-	-	-
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, 2004

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)
POLLING PLACE ACCESSIBILITY			
Revenues			
Intergovernmental			
Federal	\$ 103,981	83,676	(20,305)
Expenditures			
Current			
Public services			
Contractual	84,510	64,205	20,305
Capital outlays	19,471	19,471	
Total expenditures	103,981	83,676	20,305
Excess of revenues over expenditures	-	-	-
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, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
NAPERVILLE WEATHERIZATION GRANT				
Revenues				
Intergovernmental				
Other	\$			30,989
Expenditures				
Current				
Public services				
Personnel				4,346
Commodities				200
Contractual				26,443
Total expenditures	-	-	-	30,989
Excess of revenues over expenditures	-	-	-	-
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, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
STATE DISBURSEMENT UNIT				
Revenues				
Investment income	\$			9,763
Intergovernmental				
Federal				6,237,867
Total revenues	-	-	-	6,247,630
Expenditures				
Current				
Public services				
Personnel				1,417,218
Commodities				44,388
Contractual				4,745,180
Total current	-	-	-	6,206,786
Capital outlays				40,844
Total expenditures	-	-	-	6,247,630
Excess of revenues over expenditures	-	-	-	-
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, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
U OF I POLICE TRAINING ACADEMY AWARD				
Revenues				
Intergovernmental				
State	\$ 8,650	8,630	(20)	11,350
Expenditures				
Current				
Public services				
Commodities	8,650	8,630	20	11,350
Excess of revenues over expenditures	-	-	-	-
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, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
DEPARTMENT OF HUMAN SERVICES				
Revenues				
Intergovernmental				
Federal	\$ 272,947	128,932	(144,015)	38,813
State	282,138	168,583	(113,555)	194,566
Investment income		532	532	408
Miscellaneous		23,135	23,135	46,270
Total revenues	555,085	321,182	(233,903)	280,057
Expenditures				
Current				
Public services				
Personnel	232,744	149,992	82,752	125,406
Contractual	273,973	171,190	102,783	154,651
Total expenditures	506,716	321,182	185,534	280,057
Excess of revenues over expenditures	48,369	-	(48,369)	-
Fund balance				
December 1				
November 30	\$ 48,369	-	(48,369)	-

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
GIS RECORDER				
Revenues				
Fees, licenses and permits	\$ 315,000	333,276	18,276	481,833
Investment income	3,000	9,224	6,224	5,470
Total revenues	318,000	342,500	24,500	487,303
Expenditures				
Current				
General government				
Personnel	67,500	47,898	19,602	
Commodities	200,000		200,000	
Contractual	500,000	30,000	470,000	116,551
Total current	767,500	77,898	689,602	116,551
Capital outlays	200,000		200,000	70,458
Total expenditures	967,500	77,898	889,602	187,009
Excess (deficiency) of revenues over expenditures	(649,500)	264,602	914,102	300,294
Fund balance				
December 1	662,426	662,426		362,132
November 30	\$ 12,926	927,028	914,102	662,426

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
GIS DATA PROCESSING				
Revenues				
Fees, licenses and permits	\$ 616,865	666,556	49,691	963,666
Investment income	4,000	6,972	2,972	3,281
Total revenues	620,865	673,528	52,663	966,947
Expenditures				
Current				
General government				
Personnel	469,776	455,200	14,576	287,563
Commodities	51,800	45,630	6,170	59,807
Contractual	139,889	138,270	1,619	164,906
Total current	661,465	639,100	22,365	512,276
Capital outlays	24,400	16,663	7,737	20,240
Total expenditures	685,865	655,763	30,102	532,516
Excess (deficiency) of revenues over expenditures	(65,000)	17,765	82,765	434,431
Fund balance				
December 1	507,685	507,685		73,254
November 30	\$ 442,685	525,450	82,765	507,685

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
DETENTION VARIANCE FEE				
Revenues				
Fees, licenses and permits	\$	61,100	61,100	38,690
Investment income	3,000	2,991	(9)	2,179
Total revenues	3,000	64,091	61,091	40,869
Expenditures				
Current				
Public works				
Contractual	35,000		35,000	
Capital outlays	180,000		180,000	
Total expenditures	215,000	-	215,000	-
Excess (deficiency) of revenues over expenditures	(212,000)	64,091	276,091	40,869
Fund balance				
December 1	260,580	260,580		219,711
November 30	\$ 48,580	324,671	276,091	260,580

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
TOBACCO ENFORCEMENT PROGRAM				
Revenues				
Intergovernmental				
State	\$ 13,860	7,150	6,710	7,644
Expenditures				
Current				
Health and public safety				
Personnel	10,864	5,154		
Commodities	1,006	1,006		6,456
Contractual	1,990	990	1,000	1,188
Total expenditures	13,860	7,150	1,000	7,644
Excess revenues over expenditures	-	-	-	-
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, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
NEUTRAL SITE CUSTODY EXCHANGE				
Revenues				
Fees, licenses and permits	\$ 240,000	243,080	3,080	239,862
Investment income		261	261	140
Miscellaneous		798	798	75
Total revenues	240,000	244,139	4,139	240,077
Expenditures				
Current				
Judicial				
Personnel	164,210	168,423	(4,213)	153,632
Commodities	6,500	5,472	1,028	4,315
Contractual	69,290	69,252	38	77,929
Total expenditures	240,000	243,147	(3,147)	235,876
Excess of revenues over expenditures	-	992	992	4,201
Fund balance				
December 1	(4,820)	(4,820)		(9,021)
November 30	\$ (4,820)	(3,828)	992	(4,820)

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
FAMILY VIOLENCE COORDINATING COUNCIL				
Revenues				
Intergovernmental				
State	\$ 19,500	17,884	(1,616)	18,896
Expenditures				
Current				
Judicial				
Commodities				500
Contractual	19,500	17,884	1,616	18,396
Total expenditures	19,500	17,884	1,616	18,896
Excess of revenues over expenditures	-	-	-	-
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, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
RTA JOB ACCESS PROGRAM GRANT				
Revenues				
Intergovernmental				
Federal	\$ 369,952	49,030	(320,922)	
Expenditures				
Current				
Public services				
Personnel	14,452		14,452	
Contractual	355,500	49,030	306,470	
Total expenditures	369,952	49,030	320,922	-
Excess of revenues over expenditures	-	-	-	-
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, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
NATIONAL CHILDREN'S ALLIANCE PROGRAM				
Revenues				
Intergovernmental				
Federal	\$ 8,502	8,502		13,436
Expenditures				
Current				
Judicial				
Personnel				10,000
Contractual	8,502	8,502		3,436
Total expenditures	8,502	8,502	-	13,436
Excess of revenues over expenditures	-	-	-	-
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, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
COUNTY CASH BOND ACCOUNT				
Revenues				
Investment income	\$ 10,000	11,689	1,689	10,280
Fund balance				
December 1	131,092	131,092		120,812
November 30	\$ 141,092	142,781	1,689	131,092

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
HUD SUPPORTIVE HOUSING GRANT				
Revenues				
Intergovernmental				
Federal	\$ 106,649	26,898	(79,751)	39,145
Expenditures				
Current				
Public services				
Personnel	101,040	26,898	74,142	39,145
Excess of revenues over expenditures	5,609	-	(5,609)	-
Fund balance				
December 1				
November 30	\$ 5,609	-	(5,609)	-

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
HUD HOMELESS MANAGEMENT INFORMATION SYSTEM				
Revenues				
Intergovernmental				
Federal	\$ 640,502	88,042	(552,460)	174,642
Expenditures				
Current				
Public services				
Commodities	11,554	9,220	2,334	
Contractual	177,187	78,822	98,365	174,642
Total current	188,741	88,042	100,699	174,642
Capital outlays	10,000		10,000	
Total expenditures	198,741	88,042	110,699	174,642
Excess of revenues over expenditures	441,761	-	(441,761)	-
Fund balance				
December 1				
November 30	\$ 441,761	-	(441,761)	-

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
TCE OVERSIGHT PROJECT				
Revenues				
Intergovernmental				
Other	\$ 3,813,130	2,658,113	(1,155,017)	309,412
Expenditures				
Current				
Health and public safety				
Contractual	428,926	38,512	390,414	1,074
Capital outlays	3,053,042	2,619,601	433,441	308,338
Total expenditures	3,481,968	2,658,113	823,855	309,412
Excess of revenues over expenditures	331,162	-	(331,162)	-
Fund balance				
December 1				
November 30	\$ 331,162	-	(331,162)	-



**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, 2004

With comparative totals for the year ended November 30, 2003

	Office of Community Oriented Policing Services	Bureau of Justice Assistance	National Institute of Justice	Totals	
				2004	2003
Revenues					
Intergovernmental					
Federal	\$ 101,975	999,205	248,375	1,349,555	2,296,691
Investment Income		9,459		9,459	17,530
Miscellaneous					286,800
Total revenues	101,975	1,008,664	248,375	1,359,014	2,601,021
Expenditures					
Current					
Health and public safety					
Personnel	8,930	420,656		429,586	1,005,281
Commodities	48,046	39,768		87,814	95,699
Contractual	19,999	158,474		178,473	151,058
Total current	76,975	618,898		695,873	1,252,038
Capital outlays	25,000	1,027,436	248,375	1,300,811	82,715
Total expenditures	101,975	1,646,334	248,375	1,996,684	1,334,753
Excess (deficiency) of revenues over expenditures	-	(637,670)	-	(637,670)	1,266,268
Fund balances					
December 1		1,266,268		1,266,268	
November 30	\$ -	628,598	-	628,598	1,266,268

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

ILLINOIS DEPARTMENT OF COMMERCE AND ECONOMIC OPPORTUNITY GRANTS - SPECIAL REVENUE FUNDS

Year Ended November 30, 2004

With comparative totals for the year ended November 30, 2003

	Low Income	Community	Illinois	Energy	Totals	
	Home Energy Assistance Program	Service Block Grant	Home Weatherization Program	Conservation & Home Repair	2004	2003
Revenues						
Intergovernmental						
Federal	\$ 1,398,392	715,325	594,284	92,234	2,800,235	2,675,352
State	967,041				967,041	1,538,873
Investment income		784			784	674
Miscellaneous	574	35			609	2,114
Total revenues	2,366,007	716,144	594,284	92,234	3,768,669	4,217,013
Expenditures						
Current						
Public Services						
Personnel	154,084	321,982	96,916	3,580	576,562	681,857
Commodities	26,802	50,049	10,483	324	87,658	52,580
Contractual	2,185,121	343,329	462,756	88,330	3,079,536	3,481,902
Total current	2,366,007	715,360	570,155	92,234	3,743,756	4,216,339
Capital outlays			23,929		23,929	
Total expenditures	2,366,007	715,360	594,084	92,234	3,767,685	4,216,339
Excess of revenues over expenditures	-	784	200	-	984	674
Other financing uses						
Transfers out						
IDPA Home Weatherization Program			(200)		(200)	
Net change in fund balance	-	784	-	-	784	674
Fund balances						
December 1		68,076			68,076	67,402
November 30	\$ -	68,860	-	-	68,860	68,076

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

ILLINOIS FIRST GRANTS - SPECIAL REVENUE FUND

Year Ended November 30, 2004

With comparative totals for the year ended November 30, 2003

	Jail Administrative Office Remodeling	Crime Lab Improvement Program	Totals	
			2004	2003
Revenues				
Intergovernmental				
State	\$ 21,261		21,261	3,949,766
Investment income		186	186	12,880
Total revenues	21,261	186	21,447	3,962,646
Expenditures				
Capital outlays	21,261	186	21,447	3,962,646
Excess of revenues over expenditures	-	-	-	-
Fund balances				
December 1				
November 30	\$ -	-	-	-

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

ILLINOIS EMERGENCY MANAGEMENT AGENCY GRANTS - SPECIAL REVENUE FUND

Year Ended November 30, 2004

With comparative totals for the year ended November 30, 2003

	Community Emergency Response Team	Region Containment Team Training	Emergency Operations Grant	Statewide EMNet Grant	Totals	
					2004	2003
Revenues						
Intergovernmental						
Federal	\$ 14,847	6,334	147,651	263,612	432,444	46,447
Expenditures						
Current						
Public services						
Personnel			9,823		9,823	
Commodities	3,516		11,295	263,612	278,423	46,039
Contractual	11,331	6,334	126,533		144,198	408
Total expenditures	14,847	6,334	147,651	263,612	432,444	46,447
Excess of revenues over expenditures	-	-	-	-	-	-
Fund balances						
December 1						
November 30	\$ -	-	-	-	-	-

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

COMMUNITY DEVELOPMENT SUBGRANTS - SPECIAL REVENUE FUND

Year Ended November 30, 2004

With comparative totals for the year ended November 30, 2003

	Housing	Neighborhood	Single	Totals	
	Resource	Resources Center	Family Rehabilitation	2004	2003
Revenues					
Intergovernmental					
Federal	\$				108,049
Expenditures					
Current					
Public services					
Personnel					39,075
Contractual					68,974
Total expenditures	-	-	-	-	108,049
Excess of revenues over expenditures	-	-	-	-	-
Fund balances					
December 1					
November 30	\$	-	-	-	-

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

ILLINOIS DEPARTMENT OF PUBLIC AID GRANTS - SPECIAL REVENUE FUND

Year Ended November 30, 2004

With comparative totals for the year ended November 30, 2003

	Title IV-D	Access Visitation	Expedited Child Support	Low Income Home Energy Assistance Program	Illinois Home Weatherization Program	Totals	
						2004	2003
Revenues							
Intergovernmental							
Federal	\$ 383,445	199,643	24,090	687,785	383,672	1,678,635	602,379
State	197,531		12,410	817,080	89,374	1,116,395	201,091
Miscellaneous	10,241	4,393			3,088	17,722	3,220
Total revenues	591,217	204,036	36,500	1,504,865	476,134	2,812,752	806,690
Expenditures							
Current							
Public services							
Personnel	587,260	162,756		129,455	82,982	962,453	674,987
Commodities	373	1,641		381	1,602	3,997	2,563
Contractual	3,584	39,639	36,500	1,375,029	391,750	1,846,502	129,140
Total expenditures	591,217	204,036	36,500	1,504,865	476,334	2,812,952	806,690
Excess (deficiency) of revenues over expenditures	-	-	-	-	(200)	(200)	-
Other financing sources							
Transfers in							
DCEO Home Weatherization Program							
					200	200	
Net change in fund balance	-	-	-	-	-	-	-
Fund balances							
December 1							
November 30	\$ -	-	-	-	-	-	-

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

ILLINOIS CRIMINAL JUSTICE AUTHORITY GRANTS - SPECIAL REVENUE FUND

Year Ended November 30, 2004

With comparative totals for the year ended November 30, 2003

	Drug Prosecution	Victims of Crime	Juvenile Justice Council Care Manager & Life Skills Program	Totals	
				2004	2003
Revenues					
Intergovernmental					
Federal	\$ 183,183	40,339	103,130	326,652	573,085
Miscellaneous	130,768	28,886	19,557	179,211	112,221
Total revenues	313,951	69,225	122,687	505,863	685,306
Expenditures					
Current					
Health and public safety					
Personnel	313,951	62,666	7,901	384,518	581,439
Commodities			9,324	9,324	3,640
Contractual		6,559	105,462	112,021	91,768
Total current	313,951	69,225	122,687	505,863	676,847
Capital outlays					8,459
Total expenditures	313,951	69,225	122,687	505,863	685,306
Excess of revenues over expenditures	-	-	-	-	-
Fund balances					
December 1					
November 30	\$ -	-	-	-	-

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

DEPARTMENT OF HUMAN SERVICE GRANTS - SPECIAL REVENUE FUND

Year Ended November 30, 2004

With comparative totals for the year ended November 30, 2003

	Supportive Housing Grant	Homeless Prevention Program	Donated Funds Initiative	Family & Community Development	Totals	
					2004	2003
Revenues						
Intergovernmental						
Federal	\$	61,928	67,004		128,932	38,813
State	143,194			25,389	168,583	194,566
Investment income	476			56	532	408
Miscellaneous			23,135		23,135	46,270
Total revenues	143,670	61,928	90,139	25,445	321,182	280,057
Expenditures						
Current						
Public services						
Personnel	59,853		90,139		149,992	125,406
Contractual	83,817	61,928		25,445	171,190	154,651
Total expenditures	143,670	61,928	90,139	25,445	321,182	280,057
Excess of revenues over expenditures	-	-	-	-	-	-
Fund balance						
December 1						
November 30	\$ -	-	-	-	-	-

DU PAGE COUNTY, ILLINOIS

DEBT SERVICE FUNDS

Budgeted Funds Only

Special Service Area Bonds, 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 sewer projects. These bonds are Unlimited Ad Valorem within the Special Service Area only.

Special Service Area Bonds Road Improvement 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 construct road improvements. These bonds are Unlimited Ad Valorem within the Special Service Area only.

1993 Refinancing County Courthouse Bonds - This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with the 1993 Courthouse refunding issue. These are General Obligation bonds. These bonds were used to defease the original 1989 issue.

2001 Stormwater Bond Debt Service - This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with the 2001 Stormwater Bond Issue used for stormwater projects. These are Alternate Revenue Source bonds.

2001 Drainage Bond Debt Service - This fund is used to account for the accumulation of resources for, and the payment of principal, interest and related costs associated with the 2001 Drainage Bond Issue used for drainage projects. These are Alternate Revenue Source bonds.

Election Equipment - This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with the 2001 Certificates of Indebtness issued for voting machines.

1993 Refinancing Jail Expansion Project Bonds - This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with the 1993 Jail Expansion refunding issue. These bonds were used to defease the original 1991 issue. These are Alternate Revenue Source bonds.

1993 Refinancing Stormwater Project Bonds - This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with the 1993 Stormwater Project refunding issue. These bonds were used to defease the original 1991 issue. These are Alternate Revenue Source bonds.

2002 Refinancing Jail Expansion Project Bonds - This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with the 2002 Jail Expansion refunding issue. These bonds were used to defease a portion of the 1993 Refinancing Jail Expansion Project Bonds. These are Alternate Revenue Source bonds.

2002 Refinancing Stormwater Project Bonds - This fund is used to account for the accumulation of resources for, and the payment of, principal, interest, and related costs associated with the 2002 Refinancing Stormwater Project Bonds refunding issue. The bonds were used to defease a portion of the 1993 Refinancing Stormwater Project Bonds. These are Alternate Revenue Source bonds.

COMBINED SCHEDULE OF BALANCE SHEETS

DEBT SERVICE FUNDS

November 30, 2004

With comparative totals at November 30, 2003

ASSETS	2004	2003
Cash		
Demand deposits	\$ 152,094	239,335
Certificates of deposit	11,070,046	11,664,320
Investments	15,900,089	15,679,123
Due from Federal, State and other governments	1,246,951	1,250,589
Receivables		
Taxes, net allowance	5,028,069	5,002,559
Interest	3,272	1,452
	<u>\$ 33,400,521</u>	<u>33,837,378</u>
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 175	
Deferred property taxes	4,628,674	4,603,049
Due to other funds	366,001	495,283
	<u>4,994,850</u>	<u>5,098,332</u>
Fund balance - unreserved		
Designated for debt service	28,405,671	28,739,046
	<u>\$ 33,400,521</u>	<u>33,837,378</u>

COMBINED SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

DEBT SERVICE FUNDS

Year Ended November 30, 2004

With comparative totals for the year ended November 30, 2003

	2004	2003
Revenues		
Taxes		
Property	\$ 4,500,116	4,550,441
Sales	2,067,827	2,068,425
Intergovernmental	14,626,275	14,534,583
Investment income	254,765	406,176
Total revenues	<u>21,448,983</u>	<u>21,559,625</u>
Expenditures		
Debt service		
Principal	11,150,000	10,165,000
Interest	17,509,916	17,474,897
Refund to taxpayers		96,746
Fiscal agent fees	4,307	2,379
Total debt service	<u>28,664,223</u>	<u>27,739,022</u>
Excess (deficiency) of revenues over expenditures	<u>(7,215,240)</u>	<u>(6,179,397)</u>
Other financing sources (uses)		
Transfers in	10,529,106	8,743,451
Transfers (out)	(3,647,241)	(6,536,183)
Refund from bond escrow agent		10,028
Total other financing sources (uses)	<u>6,881,865</u>	<u>2,217,296</u>
Net change in fund balances	(333,375)	(3,962,101)
Fund balances		
December 1	<u>28,739,046</u>	<u>32,701,147</u>
November 30	<u>\$ 28,405,671</u>	<u>28,739,046</u>

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
SPECIAL SERVICE AREA BONDS - SANITARY SEWER PROJECTS				
Revenues				
Taxes	\$ 940,100	746,514	(193,586)	830,214
Investment income		4,983	4,983	3,435
Total revenues	940,100	751,497	(188,603)	833,649
Expenditures				
Debt service				
Principal	258,272	235,000	23,272	215,000
Interest	494,104	442,340	51,764	449,711
Fiscal agent fees	2,832	2,832		1,700
Total expenditures	755,208	680,172	75,036	666,411
Excess (deficiency) of revenues over expenditures	184,892	71,325	(113,567)	167,238
Other financing sources				
Transfers in				
Special Service Area #19 - Glen Ellyn Woods		97,763	97,763	
Refund from bond escrow agent				10,028
Total other financing sources	-	97,763	97,763	10,028
Net change in fund balance	184,892	169,088	(15,804)	177,266
Fund balance				
December 1	736,870	736,870		559,604
November 30	\$ 921,762	905,958	(15,804)	736,870

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
SPECIAL SERVICE AREA BONDS - ROAD IMPROVEMENT PROJECT				
Revenues				
Investment income	\$			604
Expenditures				
Debt service				
Refund to taxpayers				96,746
Net change in fund balance	-	-	-	(96,142)
Fund balance				
December 1				96,142
November 30	\$	-	-	-

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
1993 REFINANCING COUNTY COURTHOUSE BONDS				
Revenues				
Taxes	\$	1,797	1,797	2,145
Investment income		26	26	4,603
Total revenues	-	1,823	1,823	6,748
Expenditures				
Debt service				
Principal				3,540,000
Interest				88,500
Total expenditures	-	-	-	3,628,500
Excess (deficiency) of revenues over expenditures		1,823	1,823	(3,621,752)
Other financing uses				
Transfers out				
General Fund		(33,391)	(33,391)	(72,551)
Net change in fund balance	-	(31,568)	(31,568)	(3,694,303)
Fund balance				
December 1	31,568	31,568		3,725,871
November 30	\$ 31,568	-	(31,568)	31,568

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
2001 STORMWATER BOND DEBT SERVICE				
Revenues				
Investment income	\$	20,570	20,570	16,490
Expenditures				
Debt service				
Principal	925,000	925,000		715,000
Interest	1,131,650	1,131,650		1,150,809
Fiscal agent fees	350	350		252
Total expenditures	2,057,000	2,057,000	-	1,866,061
Excess (deficiency) of revenues over expenditures	(2,057,000)	(2,036,430)	20,570	(1,849,571)
Other financing sources				
Transfers in				
Special Revenue Fund Stormwater Drainage	2,065,180	2,065,088	(92)	2,068,212
Net change in fund balance	8,180	28,658	20,478	218,641
Fund balance				
December 1	1,536,157	1,536,157		1,317,516
November 30	\$ 1,544,337	1,564,815	20,478	1,536,157

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
2001 DRAINAGE BOND				
DEBT SERVICE				
Revenues				
Taxes - sales	\$ 2,061,543	2,067,827	6,284	2,068,425
Investment income		29,491	29,491	25,277
Total revenues	2,061,543	2,097,318	35,775	2,093,702
Expenditures				
Debt service				
Principal	690,000	690,000		665,000
Interest	1,385,543	1,385,343	200	1,411,943
Total expenditures	2,075,543	2,075,343	200	2,076,943
Net change in fund balance	(14,000)	21,975	35,975	16,759
Fund balance				
December 1	2,859,562	2,859,562		2,842,803
November 30	\$ 2,845,562	2,881,537	35,975	2,859,562

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
ELECTION EQUIPMENT				
Revenues				
Investment income	\$	2,000	2,000	1,577
Expenditures				
Debt service				
Principal	285,000	285,000		275,000
Interest	74,435	74,435		81,723
Fiscal agent fees	350	350		427
Total expenditures	359,785	359,785	-	357,150
Excess (deficiency) of revenues over expenditures	(359,785)	(357,785)	2,000	(355,573)
Other financing sources				
Transfers in				
General Fund	359,435	359,435		356,723
Capital Projects				
Election equipment				18,766
Total other financing sources	359,435	359,435	-	375,489
Net change in fund balance	(350)	1,650	2,000	19,916
Fund balance				
December 1	22,595	22,595		2,679
November 30	\$ 22,245	24,245	2,000	22,595

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
1993 REFINANCING JAIL EXPANSION PROJECT BONDS				
Revenues				
Investment income	\$	12,902	12,902	29,644
Expenditures				
Debt service				
Principal				265,000
Interest	1,302,840	1,302,840		1,309,465
Fiscal agent fees	75	75		
Total expenditures	1,302,915	1,302,915	-	1,574,465
Excess (deficiency) of revenues over expenditures	(1,302,915)	(1,290,013)	12,902	(1,544,821)
Other financing sources (uses)				
Transfers in (out)				
General Fund	390,000	390,000		
Debt Service Fund				
2002 Refinancing Jail Expansion Project Bonds				(2,587,875)
Total other financing sources (uses)	390,000	390,000	-	(2,587,875)
Net change in fund balance	(912,915)	(900,013)	12,902	(4,132,696)
Fund balance				
December 1	1,570,988	1,570,988		5,703,684
November 30	\$ 658,073	670,975	12,902	1,570,988

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
1993 REFINANCING STORMWATER PROJECT BONDS				
Revenues				
Investment income	\$	18,708	18,708	22,167
Expenditures				
Debt service				
Principal				385,000
Interest	1,872,920	1,872,920		1,882,545
Total expenditures	1,872,920	1,872,920	-	2,267,545
Excess (deficiency) of revenues over expenditures	(1,872,920)	(1,854,212)	18,708	(2,245,378)
Other financing sources (uses)				
Transfer in (out)				
Special Revenue Fund				
Stormwater Drainage	1,872,920	1,872,920		
Debt Service Fund				
2002 Refinancing Stormwater Project Bonds				(299,375)
Total other financing sources (uses)	1,872,920	1,872,920	-	(299,375)
Net change in fund balance	-	18,708	18,708	(2,544,753)
Fund balance				
December 1	1,237,670	1,237,670		3,782,423
November 30	\$ 1,237,670	1,256,378	18,708	1,237,670

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
2002 REFINANCING JAIL EXPANSION PROJECT BONDS				
Revenues				
Investment income	\$	25,021	25,021	18,653
Expenditures				
Debt service				
Principal	1,510,000	1,510,000		
Interest	832,100	832,100		646,725
Fiscal agent fees	350	350		
Total expenditures	2,342,450	2,342,450	-	646,725
Excess (deficiency) of revenues over expenditures	(2,342,450)	(2,317,429)	25,021	(628,072)
Other financing sources				
Transfers in				
General Fund	2,317,602	2,315,000	(2,602)	
Debt Service				
1993 Refinancing Jail Expansion Project Bonds				2,587,875
Total other financing sources	2,317,602	2,315,000	(2,602)	2,587,875
Net change in fund balance	(24,848)	(2,429)	22,419	1,959,803
Fund balance				
December 1	2,010,157	2,010,157		50,354
November 30	\$ 1,985,309	2,007,728	22,419	2,010,157

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
2002 REFINANCING STORMWATER PROJECT BONDS				
Revenues				
Investment income	\$	37,511	37,511	26,403
Expenditures				
Debt service				
Principal	2,215,000	2,215,000		
Interest	1,153,200	1,153,200		898,125
Fiscal agent fees	350	350		
Total expenditures	3,368,550	3,368,550	-	898,125
Excess (deficiency) of revenues over expenditures	(3,368,550)	(3,331,039)	37,511	(871,722)
Other financing sources				
Transfers in				
Debt Service Fund				
1993 Refinancing Stormwater Project Bonds				299,375
Special Revenue Fund				
Stormwater drainage	3,428,900	3,428,900		3,412,500
Total other financing sources	3,428,900	3,428,900	-	3,711,875
Net change in fund balance	60,350	97,861	37,511	2,840,153
Fund balance				
December 1	2,910,081	2,910,081		69,928
November 30	\$ 2,970,431	3,007,942	37,511	2,910,081

DU PAGE COUNTY, ILLINOIS

CAPITAL PROJECTS FUNDS

Budgeted Funds Only

Courthouse Construction - This fund was established to account for all resources received and used for the construction of a new County Courthouse and related facilities.

2001 Courthouse Project - This fund was established to account for all resources received and used for the construction of a Courthouse Annex.

2001 MFT Project - This fund was established to account for all resources received and used for the construction of various road projects.

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.

Special Service Area #19 - Glen Ellyn Woods - This fund was established to account for all resources received and used for sanitary sewer improvements within Special Service Area #19.

Special Service Area #25 - Westland Construction - This fund was established to account for all resources received and used for sanitary sewer improvements within Special Service Area #25.

Special Service Area #26 - Bruce Lake Construction - This fund was established to account for all resources received and used for sanitary sewer improvements within Special Service Area #26.

Election Equipment - This fund was established to account for all resources received and used for the purchase and installation of voting machines in the County.

COMBINED SCHEDULE OF BALANCE SHEETS

CAPITAL PROJECTS FUNDS

November 30, 2004

With comparative totals at November 30, 2003

	2004	2003
ASSETS		
Cash		
Demand deposits	\$ 23,616	59,976
Certificates of deposit	21,554,808	31,213,563
Investments	28,264,333	62,262,590
Receivables		
Taxes	23,979	24,145
Due from other funds		70,170
Total assets	\$ 49,866,736	93,630,444
 LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 3,266,198	7,208,581
Accrued payroll		1,251
Due to Federal, State and other governmental units	209,122	84,790
Due to other funds		23,715
Advances payable to other funds	136,231	152,040
Deferred revenue	23,715	23,715
Other liabilities	905,000	
Retainage payable	1,283,124	3,921,570
Total liabilities	5,823,390	11,415,662
Fund balances		
Reserved for encumbrances	18,955,995	40,299,626
Unreserved		
Designated for capital projects	25,203,159	42,047,227
Undesignated	(115,808)	(132,071)
Total fund balances	44,043,346	82,214,782
	\$ 49,866,736	93,630,444

COMBINED SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

CAPITAL PROJECTS FUNDS

Year Ended November 30, 2004

With comparative totals for the year ended November 30, 2003

	2004	2003
Revenues		
Taxes	\$ 23,954	23,687
Intergovernmental		
State grants and reimbursements		6,976
Investment income	941,614	2,254,382
Miscellaneous	252,373	8,572
Total revenues	<u>1,217,941</u>	<u>2,293,617</u>
Expenditures		
Capital projects		
Personnel	101,777	110,485
Commodities	14,418	
Contractual	4,140,301	19,995,734
Capital outlay	35,035,118	52,843,392
Total expenditures	<u>39,291,614</u>	<u>72,949,611</u>
Excess (deficiency) of revenues over expenditures	(38,073,673)	(70,655,994)
Other financing uses		
Transfers out	(97,763)	(18,766)
Net change in fund balances	(38,171,436)	(70,674,760)
Fund balances		
December 1	<u>82,214,782</u>	<u>152,889,542</u>
November 30	<u>\$ 44,043,346</u>	<u>82,214,782</u>

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
COURTHOUSE CONSTRUCTION				
Revenues				
Investment income	\$	11,178	11,178	10,175
Expenditures				
Capital outlays	1,050,000	660,022	389,978	
Excess (deficiency) of revenues over expenditures	(1,050,000)	(648,844)	401,156	10,175
Fund balance				
December 1	1,043,196	1,043,196		1,033,021
November 30	\$ (6,804)	394,352	401,156	1,043,196

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

Year Ended November 30, 2004
 With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
2001 COURTHOUSE PROJECT				
Revenues				
Investment income	\$	(225,724)	(225,724)	138,676
Miscellaneous		18,174	18,174	
Total revenues	-	(207,550)	(207,550)	138,676
Expenditures				
Current				
Capital projects				
Contractual	1,105,059	409,439	695,620	130,227
Capital outlays	18,546,764	8,663,331	9,883,433	16,606,515
Total expenditures	19,651,823	9,072,770	10,579,053	16,736,742
Excess (deficiency) of revenues over expenditures	(19,651,823)	(9,280,320)	10,371,503	(16,598,066)
Fund balance				
December 1	15,345,791	15,345,791		31,943,857
November 30	\$ (4,306,032)	6,065,471	10,371,503	15,345,791

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
2001 MFT PROJECT				
Revenues				
Investment income	\$	860,528	860,528	1,700,207
Miscellaneous		234,084	234,084	
Total revenues	-	1,094,612	1,094,612	1,700,207
Expenditures				
Current				
Capital projects				
Contractual	4,981,912	1,561,563	3,420,349	16,916,068
Capital outlays	36,539,151	21,190,712	15,348,439	28,762,970
Total expenditures	41,521,063	22,752,275	18,768,788	45,679,038
Excess (deficiency) of revenues over expenditures	(41,521,063)	(21,657,663)	19,863,400	(43,978,831)
Fund balance				
December 1	39,518,000	39,518,000		83,496,831
November 30	\$ (2,003,063)	17,860,337	19,863,400	39,518,000

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
SPECIAL SERVICE AREA #14 EXPANSION				
Revenues				
Taxes	\$ 23,715	23,954	239	23,687
Investment income		215	215	205
Total revenues	23,715	24,169	454	23,892
Expenditures				
Current				
Capital projects				
Contractual	23,715	7,906	15,809	8,688
Excess of revenues over expenditures	-	16,263	16,263	15,204
Fund balance				
December 1	(132,071)	(132,071)		(147,275)
November 30	\$ (132,071)	(115,808)	16,263	(132,071)

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
2001 DRAINAGE BOND PROJECT				
Revenues				
Investment income	\$ 35,000	115,189	80,189	171,238
Miscellaneous				1,321
Total revenues	35,000	115,189	80,189	172,559
Expenditures				
Current				
Capital projects				
Commodities	14,800	14,418	382	
Contractual	3,190,694	1,323,598	1,867,096	1,685,934
Total current	3,205,494	1,338,016	1,867,478	1,685,934
Capital outlays	9,834,373	3,812,096	6,022,277	2,781,648
Total expenditures	13,039,867	5,150,112	7,889,755	4,467,582
Excess (deficiency) of revenues over expenditures	(13,004,867)	(5,034,923)	7,969,944	(4,295,023)
Fund balance				
December 1	11,199,307	11,199,307		15,494,330
November 30	\$ (1,805,560)	6,164,384	7,969,944	11,199,307

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
2001 STORMWATER BOND PROJECT				
Revenues				
Investment income	\$ 50,000	178,740	128,740	225,478
Miscellaneous		115	115	7,251
Total revenues	50,000	178,855	128,855	232,729
Expenditures				
Current				
Capital projects				
Personnel	563,749	101,777	461,972	110,485
Contractual	2,303,712	837,795	1,465,917	542,163
Total current	2,867,461	939,572	1,927,889	652,648
Capital outlays	15,081,797	685,707	14,396,090	4,299,663
Total expenditures	17,949,258	1,625,279	16,323,979	4,952,311
Excess (deficiency) of revenues over expenditures	(17,899,258)	(1,446,424)	16,452,834	(4,719,582)
Fund balance				
December 1	14,991,911	14,991,911		19,711,493
November 30	\$ (2,907,347)	13,545,487	16,452,834	14,991,911

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

Year Ended November 30, 2004
 With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
SPECIAL SERVICE AREA #19 - GLEN ELLYN WOODS				
Revenues				
Investment income	\$	160	160	2,052
Expenditures				
Current				
Capital projects				
Contractual				207,303
Excess (deficiency) of revenues over expenditures	-	160	160	(205,251)
Other financing uses				
Transfer out				
Special Service Area Bonds - Sanitary Sewer Projects		(97,763)	(97,763)	
Net change in fund balance	-	(97,603)	(97,603)	(205,251)
Fund balance				
December 1	97,603	97,603		302,854
November 30	\$ 97,603	-	(97,603)	97,603

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
SPECIAL SERVICE AREA #25 - WESTLAND CONSTRUCTION				
Revenues				
Investment income	\$	542	542	3,294
Expenditures				
Current				
Capital projects				
Contractual				246,481
Capital outlays	23,250	23,250		230,857
Total expenditures	23,250	23,250	-	477,338
Excess (deficiency) of revenues over expenditures	(23,250)	(22,708)	542	(474,044)
Fund balance				
December 1	61,748	61,748		535,792
November 30	\$ 38,498	39,040	542	61,748

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
SPECIAL SERVICE AREA #26 - BRUCE LAKE CONSTRUCTION				
Revenues				
Investment income	\$	786	786	2,987
Expenditures				
Current				
Capital projects				
Contractual				258,870
Capital outlays				161,739
Total expenditures	-	-	-	420,609
Excess (deficiency) of revenues over expenditures	-	786	786	(417,622)
Fund balance				
December 1	89,297	89,297		506,919
November 30	\$ 89,297	90,083	786	89,297

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

Year Ended November 30, 2004

With comparative actual amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
ELECTION EQUIPMENT				
Revenues				
Investment income	\$			70
State grants and reimbursements				6,976
Total revenues	-	-	-	7,046
Other financing uses				
Transfer out				
Election Equipment Debt Service				(18,766)
Net change in fund balance	-	-	-	(11,720)
Fund balance				
December 1				11,720
November 30	\$	-	-	-

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 REVENUE AND EXPENSES - BUDGET AND ACTUAL
 PROPRIETARY FUND TYPES - ENTERPRISE FUNDS

Year Ended November 30, 2004

With comparative totals for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
CONVALESCENT CENTER				
Revenues				
Patient care and other	\$ 28,976,692	25,011,379	(3,965,313)	25,551,385
Expenses				
Personnel services	22,207,373	21,638,712	568,661	22,495,921
Commodities	4,643,325	4,012,570	630,755	4,064,754
Contractual services	6,585,185	4,723,864	1,861,321	6,314,798
Capital outlays	3,558,809	100,903	3,457,906	
Other				
Depreciation		1,355,354	(1,355,354)	1,482,822
Bad debt expense				113,569
Total expenses	36,994,692	31,831,403	5,163,289	34,471,864
Operating loss	(8,018,000)	(6,820,024)	1,197,976	(8,920,479)
Nonoperating revenues (expenses)				
Investment income	18,000	55,402	37,402	6,749
Interest expense		(9,086)	(9,086)	(11,812)
Loss on disposal of equipment				(2,368)
Total nonoperating revenues (expenses)	18,000	46,316	28,316	(7,431)
Net loss	\$ (8,000,000)	(6,773,708)	1,226,292	(8,927,910)

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

Year Ended November 30, 2004

With comparative totals for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
WATER AND SEWERAGE SYSTEM				
Revenues				
Sewer service				
User charges	\$ 7,432,500	6,188,704	(1,243,796)	8,515,717
Sewer maintenance	975,000	814,916	(160,084)	821,742
Administrative fees	367,500	318,940	(48,560)	316,254
Penalties	190,000	128,564	(61,436)	128,222
Miscellaneous income	1,125,000	359,969	(765,031)	1,380,532
Connection charges	530,000	201,747	(328,253)	179,459
Water service	3,510,000	1,992,825	(1,517,175)	1,942,153
Total revenues	14,130,000	10,005,665	(4,124,335)	13,284,079
Expenses				
Personnel services	7,275,374	5,766,296	1,509,078	5,938,795
Commodities	1,908,550	1,077,944	830,606	1,241,201
Contractual services	8,412,950	3,061,848	5,351,102	3,878,441
Capital outlays	8,922,200		8,922,200	
Debt service	1,967,644		1,967,644	
Depreciation		4,131,986	(4,131,986)	4,328,114
Total expenses	28,486,718	14,038,074	14,448,644	15,386,551
Operating loss	(14,356,718)	(4,032,409)	10,324,309	(2,102,472)
Nonoperating revenues (expenses)				
Investment income	200,000	116,866	(83,134)	92,863
User charges for debt service	2,550,000	2,155,381	(394,619)	
Connection charges interest recovery	320,000	537,005	217,005	537,113
Interest expense	(570,534)	(492,200)	78,334	(768,926)
Amortization of bond discount and expense		(135,818)	(135,818)	(184,781)
Fiscal agent fees	(36,692)	(13,616)	23,076	(12,948)
Connection interest buy in		668,215	668,215	639,320
Total nonoperating revenues (expenses)	2,462,774	2,835,833	373,059	302,641
Net loss	\$(11,893,944)	(1,196,576)	10,697,368	(1,799,831)

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, 2004

With comparative totals at November 30, 2003

	Employee Life/Health Insurance	Liability Insurance	Totals	
			2004	2003
ASSETS				
Current assets				
Cash				
Demand deposits	\$ 103,952	280,849	384,801	668,725
Certificates of deposit		2,330,000	2,330,000	2,085,000
Investments		54,430	54,430	54,755
Receivables				
Taxes		3,036,623	3,036,623	3,012,642
Due from other funds		127,337	127,337	189,054
Other	56,238		56,238	91,919
Total assets	\$ 160,190	5,829,239	5,989,429	6,102,095
LIABILITIES AND FUND EQUITY (DEFICIT)				
Current liabilities				
Accounts payable	\$ 456,186	46,969	503,155	979,580
Claims payable	530,000	474,000	1,004,000	1,465,000
Deferred revenue		3,000,000	3,000,000	3,000,000
Total liabilities	986,186	3,520,969	4,507,155	5,444,580
Fund equity (deficit)				
Unrestricted	(825,996)	2,308,270	1,482,274	657,515
Total	\$ 160,190	5,829,239	5,989,429	6,102,095

COMBINING SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN FUND EQUITY

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

Year Ended November 30, 2004

With comparative totals for the year ended November 30, 2003

	Employee Life/Health Insurance	Liability Insurance	Totals	
			2004	2003
Revenues				
Charges for services				
Employer's share of premiums	\$ 15,729,937		15,729,937	15,486,820
Employee's share of premiums	6,513,827		6,513,827	6,804,400
Insurance excess aggregate payments		31,921	31,921	117,574
Insurance settlement		1,328	1,328	1,890
Insurance reimbursement		523,667	523,667	1,075,144
Total revenues	22,243,764	556,916	22,800,680	23,485,828
Expenses				
Commodities		67,685	67,685	46,399
Contractual services	22,176,909	2,753,185	24,930,094	27,295,071
Total expenses	22,176,909	2,820,870	24,997,779	27,341,470
Operating income (loss)	66,855	(2,263,954)	(2,197,099)	(3,855,642)
Nonoperating revenues				
Taxes		3,000,811	3,000,811	998,781
Investment income	3,949	17,098	21,047	16,280
	3,949	3,017,909	3,021,858	1,015,061
Income (loss) before transfers	70,804	753,955	824,759	(2,840,581)
Transfers In				
General Fund				900,000
Net income (loss)	70,804	753,955	824,759	(1,940,581)
Fund equity (deficit)				
December 1	(896,800)	1,554,315	657,515	2,598,096
November 30	\$ (825,996)	2,308,270	1,482,274	657,515

COMBINING SCHEDULE OF CASH FLOWS

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

Year ended November 30, 2004

With comparative totals for the year ended November 30, 2003

	Employee Life/Health Insurance	Liability Insurance	Totals	
			2004	2003
Cash flows from operating activities				
Cash received - employer portion of insurance premiums	\$ 15,729,937		15,729,937	15,486,820
Cash received - employee portion of insurance premiums	6,513,827		6,513,827	6,804,400
Cash payments of insurance premiums and other costs (net)	(22,547,773)	(2,757,098)	(25,304,871)	(25,243,550)
Net cash used by operating activities	(304,009)	(2,757,098)	(3,061,107)	(2,952,330)
Cash flows from noncapital financing activities				
Cash received - taxes		3,000,811	3,000,811	997,851
Transfer from General Fund				900,000
Net cash provided by noncapital financing activities	-	3,000,811	3,000,811	1,897,851
Cash flows from investing activities				
Investment income	3,949	17,098	21,047	16,280
Net increase (decrease) in cash and cash equivalents	(300,060)	260,811	(39,249)	(1,038,199)
Cash and cash equivalents at December 1	404,012	2,404,468	2,808,480	3,846,679
November 30	\$ 103,952	2,665,279	2,769,231	2,808,480
Comprised of				
Demand deposits	\$ 103,952	280,849	384,801	668,725
Certificates of deposit		2,330,000	2,330,000	2,085,000
Investments		54,430	54,430	54,755
	\$ 103,952	2,665,279	2,769,231	2,808,480

COMBINING SCHEDULE OF CASH FLOWS (CONT.)

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

Year ended November 30, 2004

With comparative totals for the year ended November 30, 2003

	Employee	Liability	Totals	
	Life/Health Insurance	Insurance	2004	2003
Reconciliation of operating income (loss) to net cash used by operating activities				
Operating income (loss)	\$ 66,855	(2,263,954)	(2,197,099)	(3,855,642)
Adjustments to reconcile operating income (loss) to net cash used by operating activities				
Increase in taxes receivable		(23,981)	(23,981)	
Decrease in due from other funds		61,717	61,717	(139,688)
Increase (decrease) in other assets	35,681		35,681	(91,919)
Increase (decrease) in accounts payable	(386,545)	(89,880)	(476,425)	806,919
Increase (decrease) in claims payable	(20,000)	(441,000)	(461,000)	328,000
Net cash used by operating activities	\$ (304,009)	(2,757,098)	(3,061,107)	(2,952,330)

SCHEDULE OF REVENUES, EXPENSES,
AND CHANGES IN FUND EQUITY

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

Year ended November 30, 2004

With comparative amounts for the year ended November 30, 2003

	2004	2003
EMPLOYEE LIFE/HEALTH INSURANCE		
Revenues		
Premiums		
Employer's	\$ 15,729,937	15,486,820
Employee's	6,513,827	6,804,400
Total revenues	22,243,764	22,291,220
Expenses		
Contractual	22,176,909	22,941,018
Operating income (loss)	66,855	(649,798)
Nonoperating revenue		
Investment income	3,949	1,292
Net income (loss)	70,804	(648,506)
Fund equity (deficit)		
December 1	(896,800)	(248,294)
November 30	\$ (825,996)	(896,800)

SCHEDULE OF REVENUES, EXPENSES,
AND CHANGES IN FUND EQUITY - BUDGET AND ACTUAL (CONT.)

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

Year ended November 30, 2004

With comparative amounts for the year ended November 30, 2003

	Final Budget	2004 Actual	Variance with Budget Positive (Negative)	2003 Actual
LIABILITY INSURANCE				
Revenues				
Insurance excess aggregate payments		31,921	31,921	117,574
Insurance settlement		1,328	1,328	1,890
Insurance reimbursement	958,500	523,667	(434,833)	1,075,144
Total revenues	958,500	556,916	(401,584)	1,194,608
Expenses				
Current				
General government				
Commodities	77,600	67,685	9,915	46,399
Contractual	4,015,500	2,753,185	1,262,315	4,354,053
Total expenses	4,093,100	2,820,870	1,272,230	4,400,452
Operating loss	(3,134,600)	(2,263,954)	870,646	(3,205,844)
Nonoperating revenues				
Taxes	3,000,000	3,000,811	811	998,781
Investment income		17,098	17,098	14,988
Total nonoperating revenues	3,000,000	3,017,909	17,909	1,013,769
Income (loss) before transfers	(134,600)	753,955	888,555	(2,192,075)
Transfers In				
General Fund				900,000
Net income (loss)	(134,600)	753,955	888,555	(1,292,075)
Fund equity				
December 1	1,554,315	1,554,315		2,846,390
November 30	\$ 1,419,715	2,308,270	888,555	1,554,315

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.

Condemnation/IDOT Tax Escrow - This fund is used to account for condemnation monies set aside for the payment of taxes, due up to the date of condemnation, which are payable at some future date.

Bankruptcy Escrow - This fund is used to account for monies set aside for the payment of taxes due from parties that have filed for bankruptcy.

COUNTY TREASURER

Inheritance Tax - This fund is used to account for inheritance taxes collected from estates over \$1,500,000 in total, which are due the State of Illinois.

Escrow Account - This fund is used to account for monies placed in escrow via court order in probate cases when an heir is unknown or cannot be found.

Township Projects Fund - This fund is used to account for the receipt and disbursement of township Motor Fuel Tax monies.

Condemnation - This fund is used to hold monies via court order, which represents compensation due the owner for property pending resolution of condemnation proceedings.

Building Bond Trust - This fund is used to account for the receipt and disbursement of bond monies, which are required to be posted pending satisfactory completion of some, required building event.

Employee's IMRF Plan - This fund is used for the receipt and disbursement of employee IMRF withholdings.

State Fund/S.A. 1418 - This fund is used to account for the receipt and disbursement of monies which represent the State's Attorney's portion of confiscated cash and/or property in criminal drug cases.

Employee Savings Bond Plan - This fund is used to account for the receipt and disbursement of deductions from employee payrolls, which are used to purchase Savings Bonds.

Employee's Special Wage Deduction - This fund is used to account for the receipt and disbursement of withholdings made to satisfy wage summons.

Sale in Error Interest - This fund is used to provide a mechanism to pay interest charges which accrue and are payable on tax sales made in error. A fee attached to annual tax sales finances this fund.

Domestic Relations Legal Fund - This fund is used to account for the receipt and disbursement of a special fee to assist indigent individuals in domestic relations matters. The administration of this fund is under the jurisdiction of the Chief Judge of the Judicial Circuit.

Federal Drug/S.A. 1417 - This fund is used to account for the receipt and disbursement of funds distributed in federally prosecuted drug cases.

Employee Flexible Benefits - This fund is used to account for the receipt and disbursement of funds relating to benefits chosen by County employees under the County's cafeteria plan.

Kogen Trust Agreement - This fund is used to account for a previous escrow deposit related to the Kogen Trust and various other parties.

Misc - Federal Forfeiture/S.A. 1420 - This fund is used to account for the receipt and disbursement of Federal Forfeitures other than drug forfeitures to be used for any purpose dealing with law enforcement as determined by the State's Attorney.

County Payroll Deduction - This fund is used to account for the withholding of employee payroll deductions, which are subsequently distributed to the appropriate accounts.

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.

Child Support Account - This fund is used to account for support and separate maintenance agreement payments and the distribution of those payments that stem from divorce case judgments that occurred in DuPage County.

Work Release Account - This fund is used to account for the collection and subsequent distribution of monies paid by individuals held under the work release program as ordered by the Court.

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.

County Sheriff - Foreclosure Account - This fund is used to account for bid amounts deposited which arise from property auctions relating to foreclosure orders. These amounts are held until the court approves the bid amount.

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 - Office Refund Account - This fund is used to account for the receipt and expenditure of funds incurred pursuant to the execution of court ordered judgments.

County Sheriff - D.A.R.E. - This fund is used to account for transactions that are used for drug prevention programs that relate to youths. This fund is financed strictly by donation.

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 - Major Crimes Task Force - This fund is used to account for the countywide investigative task force to handle multi-jurisdictional investigations of major crimes and/or multi-jurisdictional law enforcement cooperative efforts.

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.

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.

COMBINING BALANCE SHEET

FIDUCIARY FUND TYPES

November 30, 2004

	Agency				Agency Totals	Inter-Agency Eliminations	Totals 2004
	County Collector	County Treasurer	Clerk of the Circuit Court	Other			
ASSETS							
Cash							
Petty cash	\$		2,000	500	2,500		2,500
Demand deposits	16,244,862	270,156	1,355,605	3,455,900	21,326,523		21,326,523
Certificates of deposit	12,600,000	5,461,195	15,457,215		33,518,410		33,518,410
Investments			9,183,518		9,183,518		9,183,518
Receivables							
Taxes	6,710,777				6,710,777		6,710,777
Accrued interest			186,200		186,200		186,200
Due from Federal, State and other governmental units		56,711	66,523		123,234		123,234
Due from other funds			24,839,875		24,839,875	(24,839,875)	
Other assets		1,986,044		17,940	2,003,984		2,003,984
Total assets	\$ 35,555,639	7,774,106	51,090,936	3,474,340	97,895,021	(24,839,875)	73,055,146
LIABILITIES							
Due to Federal, State and other governmental units	\$ 31,317,702	4,710,735	1,486,997	295,451	37,810,885		37,810,885
Due to other funds			24,839,875		24,839,875	(24,839,875)	
Other liabilities	4,237,937	3,063,371	24,764,064	3,178,889	35,244,261		35,244,261
Total liabilities	\$ 35,555,639	7,774,106	51,090,936	3,474,340	97,895,021	(24,839,875)	73,055,146

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES

AGENCY FUNDS

Year ended November 30, 2004

	Balances November 30, 2003	Additions	Deductions	Balances November 30, 2004
<u>COUNTY COLLECTOR</u>				
<u>General</u>				
Assets				
Cash				
Demand deposits	\$ 27,911,676	1,844,303,569	1,856,005,914	16,209,331
Certificates of deposit	1,600,000	1,589,000,000	1,578,000,000	12,600,000
Receivables				
Taxes	7,126,735	1,843,887,611	1,844,303,569	6,710,777
	<u>\$ 36,638,411</u>	<u>5,277,191,180</u>	<u>5,278,309,483</u>	<u>35,520,108</u>
Liabilities				
Due to Federal, State and other governmental units	\$ 31,289,702	1,844,303,569	1,844,311,100	31,282,171
Other liabilities	5,348,709	4,237,937	5,348,709	4,237,937
	<u>\$ 36,638,411</u>	<u>1,848,541,506</u>	<u>1,849,659,809</u>	<u>35,520,108</u>
<u>Condemnation/IDOT Tax Escrow</u>				
Assets				
Cash				
Demand deposits	\$ 3,931	-	3,931	-
Liabilities				
Due to Federal, State and other governmental units	\$ 3,931	-	3,931	-

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Year ended November 30, 2004

	Balances November 30, 2003	Additions	Deductions	Balances November 30, 2004
<u>COUNTY COLLECTOR (Cont.)</u>				
<u>Bankruptcy Escrow</u>				
Assets				
Cash				
Demand deposits	\$ 6,066	33,811	4,346	35,531
Liabilities				
Due to Federal, State and other governmental units	\$ 6,066	33,811	4,346	35,531
<u>Total - All County</u>				
<u>Collector's Agency Funds</u>				
Assets				
Cash				
Demand deposits	\$ 27,921,673	1,844,337,380	1,856,014,191	16,244,862
Certificates of deposits	1,600,000	1,589,000,000	1,578,000,000	12,600,000
Receivables				
Taxes	7,126,735	1,843,887,611	1,844,303,569	6,710,777
	\$ 36,648,408	5,277,224,991	5,278,317,760	35,555,639
Liabilities				
Due to Federal, State and other governmental units	\$ 31,299,699	1,844,337,380	1,844,319,377	31,317,702
Other liabilities	5,348,709	4,237,937	5,348,709	4,237,937
	\$ 36,648,408	1,848,575,317	1,849,668,086	35,555,639

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Year ended November 30, 2004

	Balances November 30, 2003	Additions	Deductions	Balances November 30, 2004
<u>COUNTY TREASURER</u>				
<u>Inheritance Tax</u>				
Assets				
Cash				
Demand deposits	\$ 110,762	15,332,134	15,407,167	35,729
Certificates of deposits	475,000		200,000	275,000
	<u>\$ 585,762</u>	<u>15,332,134</u>	<u>15,607,167</u>	<u>310,729</u>
Liabilities				
Due to Federal, State and other governmental units	\$ 585,762	15,332,542	15,607,575	310,729
Due to other funds		4,877	4,877	
	<u>\$ 585,762</u>	<u>15,337,419</u>	<u>15,612,452</u>	<u>310,729</u>
<u>Escrow Account</u>				
Assets				
Cash				
Demand deposits	\$ 80,954	148,350	209,356	19,948
Certificates of deposits	110,000	165,000		275,000
	<u>\$ 190,954</u>	<u>313,350</u>	<u>209,356</u>	<u>294,948</u>
Liabilities				
Other liabilities	\$ 190,954	148,350	44,356	294,948

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Year ended November 30, 2004

	Balances November 30, 2003	Additions	Deductions	Balances November 30, 2004
<u>COUNTY TREASURER (Cont.)</u>				
<u>Township Projects Fund</u>				
Assets				
Cash				
Demand deposits	\$ 43,329	801,897	825,723	19,503
Certificates of deposits	2,595,000		110,000	2,485,000
Due from Federal, State and other governmental units	55,847	864		56,711
	<u>\$ 2,694,176</u>	<u>802,761</u>	<u>935,723</u>	<u>2,561,214</u>
Liabilities				
Due to Federal, State and other governmental units	\$ 2,694,176	692,761	825,723	2,561,214
<u>Condemnation</u>				
Assets				
Cash				
Demand deposits	\$ 254,219	5,453,636	5,647,358	60,497
Certificates of deposits	1,725,000		725,000	1,000,000
Other assets		905,000		905,000
	<u>\$ 1,979,219</u>	<u>6,358,636</u>	<u>6,372,358</u>	<u>1,965,497</u>
Liabilities				
Other liabilities	\$ 1,979,219	5,633,636	5,647,358	1,965,497

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Year ended November 30, 2004

	Balances November 30, 2003	Additions	Deductions	Balances November 30, 2004
<u>COUNTY TREASURER (Cont.)</u>				
<u>Building Bond Trust</u>				
Assets				
Cash				
Demand deposits	\$ 32,114	-	5,050	27,064
Liabilities				
Other liabilities	\$ 32,114	-	5,050	27,064
<u>Employee's IMRF Plan</u>				
Assets				
Cash				
Demand deposits	\$ 370,331	21,089,896	21,452,479	7,748
Certificates of deposits	250,000	500,000		750,000
Other assets	518,222	1,081,044	518,222	1,081,044
	\$ 1,138,553	22,670,940	21,970,701	1,838,792
Liabilities				
Due to Federal, State and other governmental units	\$ 1,138,553	21,644,047	20,943,808	1,838,792
Due to other funds		5,139	5,139	
	\$ 1,138,553	21,649,186	20,948,947	1,838,792
<u>State Fund/S.A. 1418</u>				
Assets				
Cash				
Demand deposits	\$ 108,980	26,446	88,086	47,340
Liabilities				
Other liabilities	\$ 108,980	26,446	88,086	47,340

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Year ended November 30, 2004

	Balances November 30, 2003	Additions	Deductions	Balances November 30, 2004
<u>COUNTY TREASURER (Cont.)</u>				
<u>Employee Savings Bond Plan</u>				
Assets				
Cash				
Demand deposits	\$ 4,072	59,020	62,000	1,092
Liabilities				
Other liabilities	\$ 4,072	59,020	62,000	1,092
<u>Employee's Special Wage Deduction</u>				
Assets				
Cash				
Demand deposits	\$ 26,751	213,033	230,948	8,836
Liabilities				
Other liabilities	\$ 26,751	213,033	230,948	8,836
<u>Sale in Error Interest</u>				
Assets				
Cash				
Demand deposits		138,916	133,916	5,000
Certificates of deposit	500,000		5,000	495,000
	\$ 500,000	138,916	138,916	500,000
Liabilities				
Other liabilities	\$ 500,000	138,916	138,916	500,000

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Year ended November 30, 2004

	Balances November 30, 2003	Additions	Deductions	Balances November 30, 2004
<u>COUNTY TREASURER (Cont.)</u>				
<u>Domestic Relations Legal Fund</u>				
Assets				
Cash				
Demand deposits	\$ 101,938	243,864	342,178	3,624
Certificates of deposit		100,000		100,000
	<u>\$ 101,938</u>	<u>343,864</u>	<u>342,178</u>	<u>103,624</u>
Liabilities				
Other liabilities	<u>\$ 101,938</u>	<u>343,864</u>	<u>342,178</u>	<u>103,624</u>
<u>Federal Drug/S.A. 1417</u>				
Assets				
Cash				
Demand deposits	\$ 25,878	-	3,448	22,430
Liabilities				
Other liabilities	<u>\$ 25,878</u>	<u>-</u>	<u>3,448</u>	<u>22,430</u>
<u>Employee Flexible Benefits</u>				
Assets				
Cash				
Demand deposits	\$ 20,437	369,748	385,338	4,847
Certificates of deposits	60,000	5,000		65,000
	<u>\$ 80,437</u>	<u>374,748</u>	<u>385,338</u>	<u>69,847</u>
Liabilities				
Other liabilities	<u>\$ 80,437</u>	<u>369,748</u>	<u>380,338</u>	<u>69,847</u>

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Year ended November 30, 2004

	Balances November 30, 2003	Additions	Deductions	Balances November 30, 2004
<u>COUNTY TREASURER (Cont.)</u>				
<u>Kogen Trust Agreement</u>				
Assets				
Cash				
Certificates of deposits	\$ -	16,195	-	16,195
Liabilities				
Other liabilities	\$ -	16,195	-	16,195
<u>Misc. Federal Forfeitures/S.A. 1420</u>				
Assets				
Cash				
Demand deposits	\$ 9,686	5,796	9,179	6,303
Liabilities				
Other liabilities	\$ 9,686	5,796	9,179	6,303
<u>County Payroll Deduction</u>				
Assets				
Cash				
Demand deposits	\$ 1,737,131	31,515,760	33,252,696	195
Liabilities				
Other liabilities	\$ 1,737,131	31,515,760	33,252,696	195

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Year ended November 30, 2004

	Balances November 30, 2003	Additions	Deductions	Balances November 30, 2004
<u>COUNTY TREASURER (Cont.)</u>				
<u>Total - All County</u>				
<u>Treasurer's Agency Funds</u>				
Assets				
Cash				
Demand deposits	\$ 2,926,582	75,398,496	78,054,922	270,156
Certificates of deposits	5,715,000	786,195	1,040,000	5,461,195
Due from Federal, State and other governmental units	55,847	864		56,711
Other assets	518,222	1,986,044	518,222	1,986,044
	<u>\$ 9,215,651</u>	<u>78,171,599</u>	<u>79,613,144</u>	<u>7,774,106</u>
Liabilities				
Due to Federal, State and other governmental units	\$ 4,418,491	37,669,350	37,377,106	4,710,735
Due to other funds		10,016	10,016	
Other liabilities	4,797,160	38,470,764	40,204,553	3,063,371
	<u>\$ 9,215,651</u>	<u>76,150,130</u>	<u>77,591,675</u>	<u>7,774,106</u>

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Year ended November 30, 2004

	Balances November 30, 2003	Additions	Deductions	Balances November 30, 2004
CLERK OF THE CIRCUIT COURT				
<u>Criminal Traffic Account</u>				
Assets				
Cash				
Demand deposits	\$ 678,995	38,455,926	38,170,540	964,381
Due from other funds	22,914,280	300,000		23,214,280
	<u>\$ 23,593,275</u>	<u>38,755,926</u>	<u>38,170,540</u>	<u>24,178,661</u>
Liabilities				
Due to Federal, State and other governmental units	\$ 1,149,676	1,486,997	1,149,676	1,486,997
Other liabilities	22,443,599	39,776,313	39,528,248	22,691,664
	<u>\$ 23,593,275</u>	<u>41,263,310</u>	<u>40,677,924</u>	<u>24,178,661</u>
<u>Bond Account</u>				
Assets				
Cash				
Demand deposits	\$ 82,360	2,654,229	2,335,126	401,463
Due from other funds	1,815,595	200,000	400,000	1,615,595
	<u>\$ 1,897,955</u>	<u>2,854,229</u>	<u>2,735,126</u>	<u>2,017,058</u>
Liabilities				
Other liabilities	\$ 1,897,955	2,773,332	2,654,229	2,017,058

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Year ended November 30, 2004

	Balances November 30, 2003	Additions	Deductions	Balances November 30, 2004
<u>CLERK OF THE CIRCUIT COURT (Cont.)</u>				
<u>Civil Fee Account</u>				
Assets				
Cash				
Petty cash	\$ 2,000			2,000
Demand deposits	(33,200)	13,713,905	13,749,228	(68,523)
Due from Federal, State and other governmental units	31,200	35,323		66,523
	\$ -	13,749,228	13,749,228	-
<u>Investment Account</u>				
Assets				
Cash				
Demand deposits	\$ (166,249)	685,435	506,244	12,942
Certificates of deposit	15,459,754		2,539	15,457,215
Investments	9,272,063		88,545	9,183,518
Accrued interest receivable	174,307	186,200	174,307	186,200
	\$ 24,739,875	871,635	771,635	24,839,875
Liabilities				
Due to other funds	\$ 24,739,875	500,000	400,000	24,839,875

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Year ended November 30, 2004

	Balances November 30, 2003	Additions	Deductions	Balances November 30, 2004
<u>CLERK OF THE CIRCUIT COURT (Cont.)</u>				
<u>Child Support Account</u>				
Assets				
Cash				
Demand deposits	\$ 44,177	8,449,011	8,462,635	30,553
Liabilities				
Other liabilities	\$ 44,177	8,449,011	8,462,635	30,553
<u>Work Release Account</u>				
Assets				
Cash				
Demand deposits	\$ 33,183	157,154	175,548	14,789
Due from other funds	10,000			10,000
	\$ 43,183	157,154	175,548	24,789
Liabilities				
Other liabilities	\$ 43,183	157,154	175,548	24,789

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Year ended November 30, 2004

	Balances November 30, 2003	Additions	Deductions	Balances November 30, 2004
<u>CLERK OF THE CIRCUIT COURT (Cont.)</u>				
<u>Total - All Clerk of the Circuit Court Agency Funds</u>				
Assets				
Cash				
Petty cash	\$ 2,000			2,000
Demand deposits	639,266	64,115,660	63,399,321	1,355,605
Certificates of deposits	15,459,754		2,539	15,457,215
Investments	9,272,063		88,545	9,183,518
Accrued interest receivable	174,307	186,200	174,307	186,200
Due from Federal, State and other governmental units	31,200	35,323		66,523
Due from other funds	24,739,875	500,000	400,000	24,839,875
	<u>\$ 50,318,465</u>	<u>64,837,183</u>	<u>64,064,712</u>	<u>51,090,936</u>
Liabilities				
Due to Federal, State and other governmental units	\$ 1,149,676	1,486,997	1,149,676	1,486,997
Due to other funds	24,739,875	500,000	400,000	24,839,875
Other liabilities	24,428,914	51,155,810	50,820,660	24,764,064
	<u>\$ 50,318,465</u>	<u>53,142,807</u>	<u>52,370,336</u>	<u>51,090,936</u>

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Year ended November 30, 2004

	Balances November 30, 2003	Additions	Deductions	Balances November 30, 2004
<u>OTHER AGENCY FUNDS</u>				
<u>County Clerk</u>				
Assets				
Cash				
Petty cash	\$ 500			500
Demand deposits	1,016,620	12,929,242	13,413,932	531,930
	<u>\$ 1,017,120</u>	<u>12,929,242</u>	<u>13,413,932</u>	<u>532,430</u>
Liabilities				
Other liabilities	<u>\$ 1,017,120</u>	<u>12,929,242</u>	<u>13,413,932</u>	<u>532,430</u>
<u>State's Attorney - Tax and Investigative Account</u>				
Assets				
Cash				
Demand deposits	\$ 2,704	9,692	10,665	1,731
	<u>\$ 2,704</u>	<u>9,692</u>	<u>10,665</u>	<u>1,731</u>
Liabilities				
Other liabilities	<u>\$ 2,704</u>	<u>9,692</u>	<u>10,665</u>	<u>1,731</u>
<u>State's Attorney - Victim Restitution</u>				
Assets				
Cash				
Demand deposits	\$ 23,264	703,230	680,031	46,463
	<u>\$ 23,264</u>	<u>703,230</u>	<u>680,031</u>	<u>46,463</u>
Liabilities				
Other liabilities	<u>\$ 23,264</u>	<u>703,230</u>	<u>680,031</u>	<u>46,463</u>

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Year ended November 30, 2004

	Balances November 30, 2003	Additions	Deductions	Balances November 30, 2004
<u>OTHER AGENCY FUNDS (Cont.)</u>				
<u>County Probation Department</u>				
Assets				
Cash				
Demand deposits	\$ 216,011	655,522	579,351	292,182
Liabilities				
Due to Federal, State and other governmental units	\$ 216,011	655,522	579,351	292,182
<u>County Sheriff - Foreclosure Account</u>				
Assets				
Cash				
Demand deposits	\$ 184,562	12,883,738	11,804,964	1,263,336
Liabilities				
Other liabilities	\$ 184,562	12,883,738	11,804,964	1,263,336
<u>County Sheriff - Commissary Account</u>				
Assets				
Cash				
Demand deposits	\$ 547,263	630,749	507,577	670,435
Liabilities				
Other liabilities	\$ 547,263	630,749	507,577	670,435

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Year ended November 30, 2004

	Balances November 30, 2003	Additions	Deductions	Balances November 30, 2004
<u>OTHER AGENCY FUNDS (Cont.)</u>				
<u>County Sheriff - Inmate Account</u>				
Assets				
Cash				
Demand deposits	\$ 140,757	1,054,804	1,062,870	132,691
Liabilities				
Other liabilities	\$ 140,757	1,054,804	1,062,870	132,691
<u>County Sheriff - Arson Task Force</u>				
Assets				
Cash				
Demand deposits	\$ 826	4,411	3,284	1,953
Liabilities				
Other liabilities	\$ 826	4,411	3,284	1,953
<u>County Sheriff - Investigative Account</u>				
Assets				
Cash				
Demand deposits	\$ 3,585	862	1,178	3,269
Liabilities				
Due to Federal, State and other governmental units	\$ 3,585	862	1,178	3,269

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Year ended November 30, 2004

	Balances November 30, 2003	Additions	Deductions	Balances November 30, 2004
<u>OTHER AGENCY FUNDS (Cont.)</u>				
<u>County Sheriff - IVOC Account</u>				
Assets				
Cash				
Demand deposits	\$ 4,920	8,781	10,937	2,764
Liabilities				
Other liabilities	\$ 4,920	8,781	10,937	2,764
<u>County Sheriff - Office Refund Account</u>				
Assets				
Cash				
Demand deposits	\$ 20,841	41,973	42,118	20,696
Liabilities				
Other liabilities	\$ 20,841	41,973	42,118	20,696
<u>County Sheriff - D.A.R.E.</u>				
Assets				
Cash				
Demand deposits	\$ 579	100	406	273
Liabilities				
Other liabilities	\$ 579	100	406	273

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Year ended November 30, 2004

	Balances November 30, 2003	Additions	Deductions	Balances November 30, 2004
<u>OTHER AGENCY FUNDS (Cont.)</u>				
<u>County Sheriff - Drug Traffic Prevention</u>				
Assets				
Cash				
Demand deposits	\$ 205,901	58,314	191,132	73,083
Liabilities				
Other liabilities	\$ 205,901	58,314	191,132	73,083
<u>County Sheriff - JEZ Fund</u>				
Assets				
Cash				
Demand deposits	\$ 3,669	60,193	58,775	5,087
Liabilities				
Other liabilities	\$ 3,669	60,193	58,775	5,087

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Year ended November 30, 2004

	Balances November 30, 2003	Additions	Deductions	Balances November 30, 2004
<u>OTHER AGENCY FUNDS (Cont.)</u>				
<u>County Sheriff - Drug Traffic Seizure Account</u>				
Assets				
Cash				
Demand deposits	\$ 11,474	59,786	39,880	31,380
Liabilities				
Other liabilities	\$ 11,474	59,786	39,880	31,380
<u>County Sheriff - Sex Offender</u>				
Assets				
Cash				
Demand deposits	\$ 592	740	695	637
Liabilities				
Other liabilities	\$ 592	740	695	637
<u>County Sheriff - Major Crimes Task Force</u>				
Assets				
Cash				
Demand deposits	\$ 3,196	27	344	2,879
Liabilities				
Other liabilities	\$ 3,196	27	344	2,879

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Year ended November 30, 2004

	Balances November 30, 2003	Additions	Deductions	Balances November 30, 2004
<u>OTHER AGENCY FUNDS (Cont.)</u>				
<u>County Sheriff - Explorer Post 644</u>				
Assets				
Cash				
Demand deposits	\$ 1,300	273	614	959
Liabilities				
Other liabilities	\$ 1,300	273	614	959
<u>Convalescent Center - Special Account</u>				
Assets				
Cash				
Demand deposits	\$ 67,280	967,663	881,834	153,109
Liabilities				
Other liabilities	\$ 67,280	967,663	881,834	153,109
<u>Convalescent Center - Residents' Agency Fund</u>				
Assets				
Cash				
Demand deposits	\$ 164,776	1,521,832	1,526,796	159,812
Liabilities				
Other liabilities	\$ 164,776	1,521,832	1,526,796	159,812

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Year ended November 30, 2004

	Balances November 30, 2003	Additions	Deductions	Balances November 30, 2004
<u>OTHER AGENCY FUNDS (Cont.)</u>				
<u>Convalescent Center -</u>				
<u>Administrative Account</u>				
Assets				
Cash				
Demand deposits	\$ 84,165	181,936	204,870	61,231
Other assets	7,786	231,125	220,971	17,940
	<u>\$ 91,951</u>	<u>413,061</u>	<u>425,841</u>	<u>79,171</u>
Liabilities				
Other liabilities	\$ 91,951	413,061	425,841	79,171
<u>Total - All Other Agency Funds</u>				
ASSETS				
Cash				
Petty cash	\$ 500			500
Demand deposits	2,704,285	31,773,868	31,022,253	3,455,900
Other assets	7,786	231,125	220,971	17,940
Total assets	<u>\$ 2,712,571</u>	<u>32,004,993</u>	<u>31,243,224</u>	<u>3,474,340</u>
LIABILITIES				
Due to Federal, State and other governmental units	\$ 219,596	656,384	580,529	295,451
Other liabilities	2,492,975	31,348,609	30,662,695	3,178,889
Total liabilities	<u>\$ 2,712,571</u>	<u>32,004,993</u>	<u>31,243,224</u>	<u>3,474,340</u>

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Year ended November 30, 2004

	Balances November 30, 2003	Additions	Deductions	Balances November 30, 2004
<u>TOTAL - ALL AGENCY FUNDS</u>				
ASSETS				
Cash				
Petty cash	\$ 2,500			2,500
Demand deposits	34,191,806	2,015,625,404	2,028,490,687	21,326,523
Certificates of deposits	22,774,754	1,589,786,195	1,579,042,539	33,518,410
Investments	9,272,063		88,545	9,183,518
Receivables				
Taxes	7,126,735	1,843,887,611	1,844,303,569	6,710,777
Accrued interest	174,307	186,200	174,307	186,200
Due from Federal, State and other governmental units	87,047	36,187		123,234
Due from other funds	24,739,875	500,000	400,000	24,839,875
Other assets	526,008	2,217,169	739,193	2,003,984
Total assets	\$ 98,895,095	5,452,238,766	5,453,238,840	97,895,021
LIABILITIES				
Due to Federal, State and other governmental units	\$ 37,087,462	1,884,150,111	1,883,426,688	37,810,885
Due to other funds	24,739,875	510,016	410,016	24,839,875
Other liabilities	37,067,758	125,213,120	127,036,617	35,244,261
Total liabilities	\$ 98,895,095	2,009,873,247	2,010,873,321	97,895,021



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

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

COMPARATIVE SCHEDULES BY SOURCE

November 30, 2004 and 2003

	2004	2003
Governmental funds capital assets		
Land	\$ 252,852,059	239,477,270
Buildings	243,935,754	207,792,769
Improvements other than buildings	1,383,268	1,349,307
Machinery and equipment	56,390,646	53,350,645
Infrastructure	507,624,325	484,793,892
Construction in progress	75,244,362	107,218,504
Total governmental funds capital assets	<u>\$ 1,137,430,414</u>	<u>1,093,982,387</u>
Investments in governmental funds capital assets by source		
General Fund	125,081,925	125,307,017
Special Revenue Funds	700,665,347	671,693,774
Capital Projects Funds	311,683,142	296,981,596
Total governmental funds capital assets	<u>\$ 1,137,430,414</u>	<u>1,093,982,387</u>

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

SCHEDULE BY FUNCTION AND ACTIVITY

For the Year Ended November 30, 2004

Function and Activity	Land	Buildings	Improvements Other than Building	Infrastructure	Machinery and Equipment	Construction in Progress	Governmental Funds Capital Assets November 30, 2004
Educational Services	\$				6,117		6,117
General Government							
Animal Control		787,197			168,603		955,800
Automotive Services		99,681			20,506		120,187
Capital Plant	912,000	49,835,147	1,268,638		7,240,007	1,435,072	60,690,864
County Board		6,680			30,022		36,702
County Clerk		68,723			172,704		241,427
County Treasurer					24,876		24,876
Data Processing					2,631,391		2,631,391
DP - Telecommunications		314,919			176,846		491,765
Election Commission					5,341,274	2,701,355	8,042,629
Finance					265,296		265,296
Groundskeeping					413,160		413,160
Law Library					97,210		97,210
Personnel - Security					108,162		108,162
Personnel Department					120,186		120,186
Polling Place Accessibility					19,471		19,471
Recorder of Deeds					1,214,733		1,214,733
Solid Waste Operations					7,227		7,227
Supervisor of Assessments					202,362		202,362
Total General Government	912,000	51,112,347	1,268,638	-	18,254,036	4,136,427	75,683,448
Highway, Streets & Bridges							
Maintenance		5,805,647			12,094,003		17,899,650
Streets and Bridge System	121,160,980		70,176	464,919,138		56,867,702	643,017,996
Total Highway, Streets & Bridges	121,160,980	5,805,647	70,176	464,919,138	12,094,003	56,867,702	660,917,646
Judicial							
Circuit Court					496,406		496,406
Circuit Court Probation					262,653		262,653
Clerk of the Circuit Court					5,627,192		5,627,192
Courthouse Construction 01		36,736,113			2,352,499	5,460,269	44,548,881
JOF Bldg & Furnishings		55,725,937			3,882,810	65,071	59,673,818
Jury Commission					16,247		16,247
Neutral Site Custody Exchange		32,766			154,848		187,614
Public Defender					68,088		68,088
States Attorney		19,910			511,577		531,487
Youth Home	101,500	11,371,119	44,454		108,416		11,625,489
Total Judicial	101,500	103,885,845	44,454	-	13,480,736	5,525,340	123,037,875
Health and Public Safety							
Child Victim Witness Project		28,555			51,679		80,234
Coroner		2,098,008			399,845		2,497,853
County Jail		65,563,987			637,558		66,201,545
Courthouse Security					61,280		61,280
Health Department	3,589,215	13,846,826			2,488,795	650,230	20,575,066
Jail Remodeling 01						3,104,379	3,104,379
Office of Emergency Mgmt		577,910			784,043		1,361,953
Sheriff		210,235			6,366,246	1,822,011	8,398,492
Total Health and Public Safety	3,589,215	82,325,521	-	-	10,789,446	5,576,620	102,280,802
Public Service							
Community Development					20,163		20,163
Employment & Training					284,134		284,134
Historical Museum		799,905			30,661		830,566
Human Services					100,443		100,443
Planning/Zoning/Building					483,846		483,846
Total Public Services	-	799,905	-	-	919,247	-	1,719,152

(Cont.)

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

SCHEDULE BY FUNCTION AND ACTIVITY (CONT.)

For the Year Ended November 30, 2004

Function and Activity	Land	Buildings	Improvements Other than Building	Infrastructure	Machinery and Equipment	Construction in Progress	Governmental Funds Capital Assets November 30, 2004
Public Works							
Drainage	14,285,673			8,520,733	110,819	1,127,579	24,044,804
Stormwater	112,802,691	6,489		34,184,454	743,469	2,003,467	149,740,570
Total Public Works	127,088,364	6,489	-	42,705,187	854,288	3,131,046	173,785,374
Total Governmental Funds Capital Assets	\$ 252,852,059	243,935,754	1,383,268	507,624,325	56,397,873	75,237,135	1,137,430,414

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY

For the Year Ended November 30, 2004

Function and Activity	Governmental Funds Capital Assets November 30, 2003	Additions	Deductions	2004 Adjustment	Governmental Funds Capital Assets November 30, 2004
Educational Services	\$ 6,117				6,117
General Government					
Animal Control	955,800				955,800
Automotive Services	120,187				120,187
Capital Plant	60,748,260	1,246,332	1,303,728		60,690,864
County Administrator	5,450		5,450		
County Board	28,402	8,300			36,702
County Clerk	241,427				241,427
County Treasurer	24,876				24,876
Data Processing	2,486,867	295,233	150,709		2,631,391
DP - Telecommunications	491,765				491,765
Election Commission/Board of Elections	7,869,367	173,262			8,042,629
Finance	281,896	8,300	24,900		265,296
Groundskeeping	426,235		13,075		413,160
Law Library	113,205		15,995		97,210
Personnel - Security	85,669	22,493			108,162
Personnel Department	115,026	11,176	6,016		120,186
Rolling Place Accessibility		19,471			19,471
Recorder of Deeds	1,405,539	159,296	350,102		1,214,733
Solid Waste Operations				7,227	7,227
Supervisor of Assessments	202,362				202,362
Total General Government	75,602,333	1,943,863	1,869,975	7,227	75,683,448
Highway, Streets & Bridges					
Maintenance	17,768,426	558,539	427,315		17,899,650
Streets and Bridges	616,291,086	25,610,679	229,741	1,345,972	643,017,996
Total Highway, Streets & Bridges	634,059,512	26,169,218	657,056	1,345,972	660,917,646
Judicial					
Circuit Court	501,335	18,046	22,975		496,406
Circuit Court Probation	257,213	5,440			262,653
Clerk of the Circuit Court	5,510,696	116,496			5,627,192
Courthouse Construction 01	35,885,551	8,177,253		486,077	44,548,881
JOF Bldg & Furnishings	59,608,747			65,071	59,673,818
Jury Commission	16,247				16,247
Neutral Site Custody Exchange	187,614				187,614
Public Defender	68,088				68,088
States Attorney	531,487				531,487
Youth Home	11,625,489				11,625,489
Total Judicial	114,192,467	8,317,235	22,975	551,148	123,037,875

(Cont.)

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY (CONT.)

For the Year Ended November 30, 2004

Function and Activity	Governmental Funds Capital Assets November 30, 2003	Additions	Deductions	2004 Adjustment	Governmental Funds Capital Assets November 30, 2004
Health and Public Safety					
Child Victim Witness Project	71,269	8,965			80,234
Coroner	2,497,852				2,497,852
County Jail	66,201,545				66,201,545
Courthouse Security	61,280				61,280
Health Department	20,049,742	691,630	166,305		20,575,067
Jail Remodeling 01	3,083,118	21,261			3,104,379
Office of Emergency Mgmt	1,361,953				1,361,953
Sheriff	6,670,902	1,957,874	262,185	31,901	8,398,492
Total Health and Public Safety	99,997,661	2,679,730	428,490	31,901	102,280,802
Public Service					
Community Development	20,163	20,627			40,790
Employment & Training	274,207	9,927			284,134
Historical Museum	824,591	5,975			830,566
Human Resources	25,016		25,016		
Human Services	92,649	40,615	53,448		79,816
Planning/Zoning/Building	475,546	8,300			483,846
Psychological Services	5,472		5,472		
Total Public Services	1,717,644	85,444	83,936	-	1,719,152
Public Works					
Drainage	19,847,577	3,999,707		197,520	24,044,804
Stormwater	148,559,076	1,067,289		114,205	149,740,570
Total Public Works	168,406,653	5,066,996	-	311,725	173,785,374
Total Governmental Funds Capital Assets	\$ 1,093,982,387	44,262,486	3,062,432	2,247,973	1,137,430,414



Statistical Section

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DUPAGE COUNTY, ILLINOIS
GOVERNMENT-WIDE EXPENSES BY FUNCTION
Last Three Fiscal Years

<u>Fiscal Year</u>	<u>General Government</u>	<u>Health and Public Safety</u>	<u>Highways, Streets and Bridges</u>	<u>Public Services</u>	<u>Judicial</u>	<u>Conservation and Recreation</u>
2002	\$ 68,195,706	\$ 85,915,704	\$ 42,625,560	\$ 41,265,619	\$ 37,097,901	\$ -
2003	72,247,201	84,007,706	47,585,994	34,136,750	38,202,208	147,579
2004	67,411,403	84,270,876	35,281,769	28,135,526	39,645,479	-

Only three years are listed, as DuPage County implemented GASB 34 in 2002. Additional years will be added in the future.

<u>Public Works</u>	<u>Educational Services</u>	<u>Interest on Long-Term Debt</u>	<u>Convalescent Center</u>	<u>Water and Sewage System</u>	<u>Total</u>
\$ 6,420,041	\$ 642,234	\$ 19,255,664	\$ 33,122,451	\$ 15,213,175	\$ 349,754,055
6,975,644	605,645	18,376,712	34,486,044	16,353,206	353,124,689
10,986,745	534,495	17,202,581	31,840,489	14,679,708	329,989,071

DUPAGE COUNTY, ILLINOIS
GOVERNMENT-WIDE REVENUES
Last Three Fiscal Years

PROGRAM REVENUES

<u>Fiscal Year</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
2002	\$ 94,186,553	\$ 72,930,552	\$ 2,873,372
2003	96,579,356	71,449,475	3,949,766
2004	96,018,668	60,465,351	480,816

Only three years are listed, as DuPage County implemented GASB 34 in 2002. Additional years will be added in the future.

GENERAL REVENUES

<u>Taxes</u>	Unrestricted Investment <u>Earnings</u>	<u>Miscellaneous</u>	Totals
\$ 127,478,774	\$ 9,891,340	\$ 27,747,492	\$ 335,108,083
128,852,905	4,292,713	34,832,805	339,957,020
132,324,076	3,230,963	33,952,656	326,472,530

DUPAGE COUNTY, ILLINOIS
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION ⁽¹⁾
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>General Government</u>	<u>Public Services</u>	<u>Judicial</u>	<u>Health & Public Safety</u>
1995	\$ 44,464,449	\$ 25,017,711	\$ 24,612,927	\$ 51,296,382
1996	45,499,578	23,861,705	26,517,978	54,508,633
1997	51,835,875	27,976,748	27,504,244	54,756,067
1998	54,518,456	26,183,273	37,941,767	61,359,122
1999	67,061,188	27,101,433	35,803,330	63,440,022
2000	74,443,771	33,051,071	32,872,668	70,768,469
2001	67,423,876	33,914,792	34,210,538	76,111,932
2002	73,419,047	38,865,590	36,610,774	80,281,388
2003	79,273,475	34,890,909	36,530,910	82,278,820
2004	64,316,961	28,413,624	36,845,305	86,421,988

(1) Includes expenditures of the General, Special Revenue and Debt Service funds. Excludes Capital Projects funds. Amounts by function include both current and capital expenditures.

	<u>Highways, Streets & Bridges</u>		<u>Educational Services</u>		<u>Public Works</u>		<u>Debt Service</u>		<u>Total</u>
\$	27,201,451	\$	444,701	\$	9,124,064	\$	19,009,281	\$	201,170,966
	23,989,323		440,004		10,355,223		19,361,726		204,534,170
	35,237,467		503,280		17,903,967		19,926,442		235,644,090
	42,907,482		510,428		17,993,803		19,927,785		261,342,116
	67,142,884		520,606		8,428,839		19,912,596		289,410,898
	36,084,466		566,619		15,951,527		19,858,760		283,597,351
	36,493,258		589,768		11,103,942		19,173,691		279,021,797
	29,203,765		627,880		7,868,354		30,082,424		296,959,222
	45,286,253		605,095		5,047,247		27,739,022		311,651,731
	27,922,274		533,944		2,761,640		28,664,223		275,879,959

DUPAGE COUNTY, ILLINOIS
GENERAL GOVERNMENTAL REVENUES BY SOURCE ⁽¹⁾
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Property Taxes</u>	<u>Sales Tax/ Local Gas Tax</u>	<u>Intergovernmental</u>	<u>Court Fees Fines & Forfeitures</u>
1995	\$ 68,457,079	\$ 49,428,878	\$ 46,677,706	\$ 15,762,664
1996	66,482,558	50,993,007	44,768,132	14,925,751
1997	58,894,163	54,003,919	50,454,632	15,352,801
1998	57,905,064	57,390,222	52,019,868	16,009,613
1999	57,676,126	59,861,459	58,291,278	16,129,025
2000	58,236,158	61,960,651	73,649,715	18,293,276
2001	59,961,378	59,028,454	73,416,712	18,840,402
2002	59,242,573	58,216,201	89,835,154	19,422,530
2003	59,637,445	58,801,687	100,447,357	21,911,203
2004	57,754,121	61,849,632	89,782,650	23,918,962

(1) Includes revenue of the General, Special Revenue, and Debt Service funds. Excludes Capital Projects funds.

<u>Fees, Licenses and Permits</u>	<u>Charges for Services</u>	<u>Interest Income</u>	<u>All Other Revenues</u>	<u>Total General Governmental Revenues</u>
\$ 30,442,656	\$ 3,611,691	\$ 11,852,397	\$ 7,690,646	\$ 233,923,717
23,891,314	8,097,790	13,143,675	8,774,929	231,077,156
22,931,519	9,678,674	14,752,107	11,862,092	237,929,907
25,718,230	8,268,513	14,357,271	6,592,734	238,261,515
23,770,823	8,488,197	11,398,405	8,673,148	244,288,461
22,473,966	8,509,204	12,535,936	13,095,483	268,754,389
25,486,346	9,105,128	8,625,714	17,519,210	271,983,344
25,644,044	9,838,749	3,698,827	20,976,326	286,874,404
30,226,695	9,952,319	2,075,843	44,064,695	327,117,244
28,395,663	12,349,237	2,096,034	11,097,842	287,244,141

DUPAGE COUNTY, ILLINOIS
PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Levy Years

<u>Levy Year</u>	<u>County Tax Levy⁽¹⁾</u>	<u>County Tax Levy as Extended⁽⁵⁾</u>	<u>Collections^{(2), (4)}</u>	<u>Percent of Tax Collections to Tax Levy as Extended</u>
1995	69,637,893	69,853,795	68,835,282	98.5%
1996	61,450,647	61,643,533	60,805,119	98.6%
1997	60,069,230	60,305,028	59,902,749	99.3%
1998	59,944,705	60,201,488	59,816,218	99.4%
1999	59,959,180	60,089,130	59,895,854	99.7%
2000	59,785,060	59,999,404	59,821,035	99.7%
2001	59,753,674	59,904,729	59,768,922	99.8%
2002	59,773,588	59,890,523	59,724,648	99.7%
2003	59,787,588	60,035,691	59,868,006	99.7%
2004	59,686,538	59,925,342	(3)	N/A

(1) Property taxes levied in a given year become liabilities and are actually collected in the subsequent year. Levies do not include Special Service Areas.

(2) Tax collection amounts are obtained from the Collector's Annual Report.

(3) Tax collections for the 2004 levy will not be made until 2005.

(4) Tax collections are shown net of any Court ordered abatements.

(5) Tax extension amounts include an amount 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.

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DUPAGE COUNTY, ILLINOIS
ASSESSED AND ESTIMATED ACTUAL
VALUE OF TAXABLE PROPERTY
Last Ten Levy Years

Levy Year	Real Property		Railroad Property	
	Assessed Value ⁽¹⁾	Estimated Actual Value ⁽²⁾	Assessed Value ⁽¹⁾	Estimated Actual Value ⁽²⁾
1995	18,385,674,716	61,224,296,804	6,583,261	21,922,259
1996	19,358,522,927	64,463,881,347	7,965,740	26,525,914
1997	20,296,271,910	67,586,585,460	8,451,288	28,142,789
1998	21,255,782,129	70,781,754,490	9,314,254	31,016,466
1999	22,385,896,908	74,545,036,704	10,349,812	34,464,874
2000	23,648,529,897	78,749,604,557	10,541,336	35,102,649
2001	25,447,819,670	84,741,239,501	11,053,923	36,809,564
2002	27,792,301,321	92,548,363,399	12,027,226	40,050,663
2003	30,022,362,262	99,974,466,332	10,499,738	34,964,128
2004	32,381,404,281	107,830,076,256	10,672,405	35,539,109

(1) Assessed values were obtained from the DuPage County Clerk's Office.

(2) Property values are assessed at 33.3% of estimated actual value.

<u>Total</u>		
<u>Assessed Value</u>	<u>Estimated Actual Value</u>	<u>Percent of Total Assessed Value to Total Estimated Actual Value</u>
18,392,257,977	61,246,219,063	33.30%
19,366,488,667	64,490,407,261	33.30%
20,304,723,198	67,614,728,249	33.30%
21,265,096,383	70,812,770,955	33.30%
22,396,246,720	74,579,501,578	33.30%
23,659,071,233	78,784,707,206	33.30%
25,458,873,593	84,778,049,065	33.30%
27,804,328,547	92,588,414,062	33.30%
30,032,862,000	100,009,430,460	33.30%
32,392,076,686	107,865,615,364	33.30%

PROPERTY TAX LEVIES AND TAX RATES AS EXTENDED**ALL DIRECT AND OVERLAPPING GOVERNMENTS****Last Ten Fiscal Years**

(\$000 Omitted)

Tax Levies ⁽¹⁾

<u>Year</u>	<u>County</u>	<u>Cities & Villages</u>	<u>High Schools</u>	<u>Unit District</u>	<u>Grade Schools</u>	<u>Junior Colleges</u>	<u>Townships</u>	<u>Sanitary District</u>
1995	69,854	113,512	212,915	304,789	276,932	39,245	26,428	572
1996	61,644	122,363	220,459	320,059	295,154	41,172	26,811	594
1997	60,305	125,533	232,357	336,554	315,954	42,877	26,627	620
1998	60,202	131,715	244,329	346,462	329,213	44,599	26,957	642
1999	60,089	137,791	253,523	359,902	344,592	46,243	27,605	671
2000	59,999	143,874	263,502	392,980	362,072	47,972	28,969	707
2001	59,905	154,825	278,353	435,666	387,277	50,814	30,241	742
2002	59,891	168,110	292,967	464,001	416,957	61,969	30,244	770
2003	60,036	176,040	302,915	503,280	451,002	64,695	32,062	798
2004	59,925	184,701	312,968	528,155	485,151	66,566	32,928	824

Tax Rates Per Hundred Dollars of Assessed Valuation ⁽²⁾

1995	0.3798	0.6172	1.1576	1.6572	1.5057	0.2134	0.1437	0.0031
1996	0.3183	0.6318	1.1384	1.6526	1.5240	0.2126	0.1384	0.0031
1997	0.2970	0.6182	1.1443	1.6575	1.5561	0.2112	0.1311	0.0031
1998	0.2831	0.6194	1.1490	1.6292	1.5481	0.2097	0.1268	0.0030
1999	0.2682	0.6152	1.1320	1.6070	1.5386	0.2065	0.1233	0.0030
2000	0.2536	0.6081	1.1137	1.6610	1.5304	0.2028	0.1224	0.0030
2001	0.2353	0.6081	1.0933	1.7113	1.5212	0.1996	0.1188	0.0029
2002	0.2154	0.6046	1.0537	1.6688	1.4996	0.2229	0.1088	0.0028
2003	0.1999	0.5862	1.0086	1.6758	1.5017	0.2154	0.1068	0.0027
2004	0.1850	0.1358	0.9662	1.6305	1.4977	0.2055	0.1017	0.0025

(1) Tax levy information obtained from DuPage County Clerk's office.

(2) Tax rates calculated based on total County assessed valuation.

<u>Park District</u>	<u>Library</u>	<u>Forest Preserve</u>	<u>Fire Protection</u>	<u>Water Commission</u>	<u>Special Service Areas</u>	<u>Other Special Districts</u>	<u>Total</u>
59,980	11,599	31,120	46,917	-	4,035	12,130	1,210,028
62,335	11,962	31,916	48,561	-	4,362	6,989	1,254,381
65,749	12,451	37,990	51,647	-	4,469	7,011	1,320,144
69,079	12,866	39,319	53,380	-	4,725	7,303	1,370,791
70,637	14,156	40,246	56,016	-	5,169	7,311	1,423,951
74,832	15,146	41,214	57,474	-	5,584	7,357	1,501,682
78,224	16,194	42,109	61,520	-	5,375	7,393	1,608,638
82,346	17,056	42,652	67,536	-	5,565	7,424	1,717,487
91,810	17,521	42,617	70,971	-	4,506	7,620	1,825,873
96,589	18,885	43,988	74,099	-	4,521	7,727	1,917,027
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0.3261	0.0631	0.1692	0.2551	-	0.0219	0.0660	6.5791
0.3219	0.0618	0.1648	0.2507	-	0.0225	0.0361	6.4770
0.3238	0.0613	0.1871	0.2544	-	0.0220	0.0345	6.5016
0.3248	0.0605	0.1849	0.2510	-	0.0222	0.0343	6.4460
0.3154	0.0632	0.1797	0.2501	-	0.0231	0.0326	6.3579
0.3163	0.0640	0.1742	0.2429	-	0.0236	0.0311	6.3471
0.3073	0.0636	0.1654	0.2416	-	0.0211	0.0290	6.3185
0.2962	0.0613	0.1534	0.2429	-	0.0200	0.0267	6.1770
0.3057	0.0583	0.1419	0.2363	-	0.0150	0.0254	6.0797
0.2982	0.5830	0.1358	0.2288	-	0.0140	0.0239	6.0086

DUPAGE COUNTY, ILLINOIS
RATIO OF NET GENERAL BONDED DEBT TO
ASSESSED VALUE AND NET BONDED DEBT PER CAPITA
Last Ten Fiscal Years

<u>Year</u>	<u>Population ⁽¹⁾</u>	<u>Assessed Value ⁽²⁾</u>	<u>Gross General Bonded Debt ⁽³⁾</u>
1995	853,458	18,392,257,977	152,855,000
1996	859,310	19,366,488,667	147,430,000
1997	870,378	20,304,723,198	142,015,000
1998	880,491	21,265,096,383	136,125,000
1999	892,547	22,396,246,720	129,965,000
2000	904,161	23,659,071,233	123,550,000
2001	912,044	25,458,873,593	227,140,000
2002	924,589	27,804,328,547	223,590,000
2003	925,188	30,032,862,000	217,805,000
2004	935,451	32,392,076,686	211,250,000

(1) Estimated population figures obtained from the DuPage County Development Department.

(2) Assessed value obtained from the DuPage County Clerk's Office.

(3) Included in Gross General Bonded Debt are the following: Series 1993 Jail Expansion Project - Alternate Revenue Bonds; Series 1993 Stormwater Project - Alternate Revenue Bonds; Series 2001 Drainage Project - Alternate Revenue Bonds; Series 2001 Courthouse Annex - G.O. Limited Tax Bonds; Series 2001 Stormwater Project - Alternate Revenue Bonds; Series 2002 Jail Project - Alternate Revenue Refunding Bonds; Series 2002 Stormwater Project - Alternate Revenue Refunding Bonds, and Special Service Area Bonds.

Less: Debt Service Funds <u>Available</u>	Net Bonded <u>Debt</u>	Ratio of Net Bonded Debt To <u>Assessed Value</u>	Net Bonded Debt <u>Per Capita</u>
18,278,537	134,576,463	0.732%	157.68
13,624,732	133,805,268	0.691%	155.71
13,403,626	128,611,374	0.633%	147.76
12,847,157	123,277,843	0.580%	140.01
14,452,126	115,512,874	0.516%	129.42
13,615,571	109,934,429	0.465%	121.59
18,827,351	208,312,649	0.818%	228.40
18,960,575	204,629,425	0.736%	221.32
15,265,602	202,539,398	0.674%	218.92
14,770,690	196,479,310	0.607%	210.04

DUPAGE COUNTY, ILLINOIS
COMPUTATION OF DIRECT AND OVERLAPPING DEBT ⁽¹⁾
NOVEMBER 30, 2004

<u>District</u>	<u>Total Debt Outstanding (2)</u>	<u>Percentage Applicable To County (3)</u>	<u>Amount Applicable To County (2)</u>
<u>County</u>	\$ 204,155,000	100.00%	\$ 204,155,000
<u>Other Districts</u>			
Forest Preserve	\$ 194,996,835	100.00%	\$ 194,996,835
Water Commission	94,950,000	98.41%	93,440,295
Cities & Villages	6,123,829,812 ⁽²⁾	9.89%	605,820,117
Townships	495,000	100.00%	495,000
Parks	799,347,746 ⁽²⁾	24.40%	195,040,632
Fire Protection	20,900,000	87.25%	18,234,689
Airport	17,900,000	93.57%	16,749,030
Library	24,995,000	57.29%	14,318,963
Special Service	5,485,525	100.00%	5,485,525
Grade Schools	384,934,425	92.52%	356,147,766
High Schools	229,708,243	98.67%	226,661,989
Unit Schools	1,131,825,788	53.82%	609,095,209
Community Colleges	<u>135,570,956</u> ⁽²⁾	5.47%	<u>7,420,646</u>
Subtotal Other Districts	\$ <u>9,164,939,330</u>		\$ <u>2,343,906,696</u>
Totals	<u>\$ 9,369,094,330</u>		<u>\$ 2,548,061,696</u>

(1) Information abstracted from the County Clerk's records.

(2) Includes the City of Chicago for which a minor portion overlaps into DuPage County.

(3) 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.

DUPAGE COUNTY, ILLINOIS

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES
(INCLUDING ALTERNATE REVENUE BONDS)
FOR GENERAL BONDED DEBT TO
TOTAL GENERAL GOVERNMENTAL EXPENDITURES

Last Ten Fiscal Years

<u>Fiscal</u> <u>Year</u>	<u>Principal</u> <u>Payments</u>	<u>Interest and</u> <u>Executory</u> <u>Costs</u>
1995	\$ 9,720,000	\$ 9,289,281
1996	5,375,000	7,905,906
1997	5,645,000	7,716,747
1998	5,890,000	7,478,012
1999	6,160,000	7,204,281
2000	6,415,000	6,903,610
2001	6,720,000	6,580,198
2002	7,835,000	10,965,236
2003	5,570,000	10,097,078
2004	6,320,000	10,361,266

(1) Includes General, Special Revenue, and Debt Service fund expenditures only. Capital Project fund expenditures are excluded.

	<u>Total Debt Service</u>	<u>Governmental Expenditures⁽¹⁾</u>	Ratio of Debt Service to General Governmental <u>Expenditures</u>
\$	19,009,281	\$ 201,170,966	9.45%
	13,280,906	204,534,170	6.49%
	13,361,747	235,644,090	5.67%
	13,368,012	261,342,116	5.12%
	13,364,281	289,410,898	4.62%
	13,318,610	283,597,351	4.70%
	13,300,198	279,021,797	4.77%
	18,800,236	296,959,222	6.33%
	15,667,078	311,651,731	5.03%
	16,681,266	275,879,959	6.05%

DUPAGE COUNTY, ILLINOIS
REVENUE BOND COVERAGE
WATER AND SEWER SYSTEM REVENUE BONDS
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Gross Revenues ⁽¹⁾</u>	<u>Operating Expenses ⁽²⁾</u>	<u>Net Revenue Available for Debt Service</u>
1995	14,648,056	7,778,921	6,869,135
1996	14,248,782	8,811,170	5,437,612
1997	14,332,018	9,060,742	5,271,276
1998	13,681,302	8,883,745	4,797,557
1999	17,983,458	9,641,440	8,342,018
2000	15,428,565	10,762,717	4,665,848
2001	16,127,295	9,955,106	6,172,189
2002	13,735,771	9,923,041	3,812,730
2003	14,553,375	11,058,437	3,494,938
2004	13,483,132	9,906,088	3,577,044

(1) Gross revenues include all revenues available for debt service payments pursuant to the bond ordinances. Connections charges, although not classified as revenue, are reflected in gross revenues and are available for debt service.

(2) Operating expenses exclude depreciation, debt service and fiscal agent fees.

<u>Principal Retirements</u>	<u>Interest Payments</u>	<u>Total Debt Service Payments</u>	<u>Coverage</u>
880,000	981,931	1,861,931	3.69
860,000	1,002,853	1,862,853	2.92
895,000	960,478	1,855,478	2.84
935,000	913,367	1,848,367	2.60
1,005,000	862,355	1,867,355	4.47
1,050,000	804,989	1,854,989	2.51
1,100,000	743,333	1,843,333	3.35
1,165,000	921,979	2,086,979	1.83
1,240,000	606,179	1,846,179	1.89
1,485,000	272,026	1,757,026	2.04

DUPAGE COUNTY, ILLINOIS
REVENUE BOND COVERAGE
MOTOR FUEL TAX REVENUE BONDS
Last Three Fiscal Years

<u>Fiscal Year</u>	MFT Tax Collections Available for <u>Debt Service</u> ⁽¹⁾	<u>Principal Payments</u>	<u>Interest Payments</u>	Total <u>Debt Service Payments</u>	<u>Coverage</u>
2002	\$ 33,286,949	\$ 2,580,000	\$ 8,492,289	\$ 11,072,289	3.01
2003	35,985,358	4,105,000	6,848,763	10,953,763	3.29
2004	36,567,021	4,310,000	6,633,000	10,943,000	3.34

⁽¹⁾ Consists of County Motor Fuel Tax and State Motor Fuel Tax funds received by the County.

DUPAGE COUNTY, ILLINOIS

DEMOGRAPHIC STATISTICS

Last Ten Years

<u>Year</u>	<u>Population</u> ⁽¹⁾	<u>School Enrollment</u> ⁽²⁾	<u>Number of Teachers</u> ⁽²⁾	<u>Rate of Unemployment</u> ⁽³⁾
1995	853,458	140,392	9,250	3.40%
1996	859,310	143,702	9,567	3.40%
1997	870,378	146,621	10,043	2.90%
1998	880,491	149,682	10,365	2.70%
1999	892,547	152,605	10,868	2.70%
2000	904,161	155,296	11,261	2.60%
2001	915,316	157,787	11,670	3.80%
2002	921,452	159,591	11,965	5.10%
2003	925,188	161,088	11,937	5.20%
2004	935,451	162,099	11,982	4.90%

(1) Population figures are estimates obtained from the U.S. Census Bureau, except for 2000, which is the actual population as per the census.

(2) Information regarding school enrollment and number of teachers employed was obtained from DuPage County Regional Superintendent of Schools.

(3) Unemployment rate figures were obtained from the Illinois Department of Employment Security.

DUPAGE COUNTY, ILLINOIS
BANK DEPOSITS, CONSTRUCTION AND PROPERTY VALUES

Last Ten Years

<u>Year</u>	<u>Bank Deposits</u> ⁽²⁾	<u>Residential Construction</u> ⁽¹⁾		<u>Property Value</u>
		<u>Number of Permits</u>	<u>Value</u>	
1995	\$ 16,406,380,000	3,996	\$ 633,336,649	\$ 61,246,219,063
1996	12,675,894,000	4,150	697,657,882	64,490,407,261
1997	14,081,239,000	3,713	639,601,780	67,614,728,249
1998	16,498,524,000	3,950	788,103,677	70,812,770,955
1999	17,294,247,000	3,839	726,915,854	74,579,501,578
2000	23,322,543,000	3,339	694,044,502	78,784,707,206
2001	25,285,000,000	2,832	751,944,682	84,778,049,065
2002	25,404,000,000	2,981	704,738,017	92,588,414,062
2003	20,697,000,000	2,505	733,681,232	100,009,430,460
2004	22,664,124,000	2,767	868,827,012	107,865,615,364

(1) Information for 1998-2000 obtained from Bell Federal Savings and Loan and its successor LaSalle Bank, FSB; 2001-2004 data is obtained from the Northeastern Illinois Planning Commission.

(2) Information includes all banks and savings and loan institutions with home offices in DuPage County. For 1995 through 1997, bank deposit information was obtained from Sheshunoff BankSearch, Sheshunoff Info Services, Inc. Bank deposits for 1998 through 2004 were obtained from the FDIC.

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DUPAGE COUNTY, ILLINOIS
LAND USE IN ACRES BY CATEGORY AND TOWNSHIP
FOR 2003⁽¹⁾

<u>Township</u>	<u>Residential</u>	<u>Commercial</u>	<u>Office, Research & Development and Industrial</u>
Addison	6,053	776	4,484
Bloomingtondale	8,128	1,146	3,297
Downers Grove	15,077	1,075	3,462
Lisle	10,152	873	1,380
Milton	9,744	763	759
Naperville	6,634	1,427	2,862
Wayne	6,839	458	800
Winfield	5,528	354	6,356
York	<u>10,451</u>	<u>1,422</u>	<u>1,614</u>
Total Acres	<u><u>78,606</u></u>	<u><u>8,294</u></u>	<u><u>25,014</u></u>

(1) Obtained from 2003 Land Use Survey - DuPage County Development Department.

<u>Transportation Communication and Utilities</u>	<u>Institutional</u>	<u>Open Spaces</u>	<u>Vacant/ Agriculture</u>	<u>Total</u>
5,836	638	3,495	919	22,201
3,991	766	3,973	1,345	22,646
5,875	1,013	4,928	1,117	32,547
4,826	931	4,067	788	23,017
4,233	1,333	5,175	570	22,577
4,065	1,018	4,786	2,127	22,919
4,059	424	7,658	3,068	23,306
2,805	456	5,621	2,018	23,138
<u>5,096</u>	<u>1,160</u>	<u>2,510</u>	<u>550</u>	<u>22,803</u>
<u><u>40,786</u></u>	<u><u>7,739</u></u>	<u><u>42,213</u></u>	<u><u>12,502</u></u>	<u><u>215,154</u></u>

DUPAGE COUNTY, ILLINOIS**PRINCIPAL TAXPAYERS*****NOVEMBER 30, 2004**

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Assessed Valuation (000's)</u>	<u>Percentage of Total Assessed Valuation</u>
Hamilton Partners, Inc.	Commercial Development	150,772	0.47%
Katten Muchin & Zavis	Shopping Center Property	90,450	0.28%
Lucent Industries	Communications Research and Development	82,304	0.25%
Trammell Crow Co.	Commercial Development	72,236	0.22%
Dugan/Office LLC	Commercial Property	57,973	0.18%
Centerpoint Properties	Industrial Property Development	54,284	0.17%
Yorktown Joint Venture	Commercial Property	49,077	0.15%
Commonwealth Edison	Utility	47,183	0.15%
CNC	Commercial Property	44,626	0.14%
McDonald's Corporation	Food Service	42,541	0.13%
Crane & Norcross	Commercial Property	39,419	0.12%
AMLI	Commercial Property	39,272	0.12%

Source: DuPage County assessment files

* The assessed valuation is an approximation based on the records maintained by the 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.

DUPAGE COUNTY, ILLINOIS
TEN YEAR SCHEDULE OF
MOTOR FUEL TAX
AND
LOCAL GAS TAX COLLECTIONS

<u>Fiscal Year</u>	<u>Motor Fuel Tax</u>		<u>Local Gas Tax</u>	
1995	\$	10,847,083	\$	17,242,129
1996		11,207,837		17,426,001
1997		11,400,097		17,688,853
1998		11,656,580		18,642,529
1999		13,291,285 *		18,856,582
2000		15,680,178		19,146,108
2001		15,066,171		18,775,855
2002		15,615,581		17,671,370
2003		16,319,988		19,665,371
2004		15,164,171		18,584,808

* In 1999, legislation was passed by the Illinois General Assembly that resulted in a greater amount of State MFT funds being received by the County. The supplemental allotment is approximately \$1.8 million dollars per year. There is no guarantee the supplemental allotment will continue in future years.

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